



**Ventura County
Watershed Protection District
Report on
Benefit Assessment Program**

**Fiscal Year
2025/2026**

Benefit for The County of Ventura
Pursuant to G.C. 27383

Prepared: March 18, 2026

FOREWORD

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This report describes the Ventura County Watershed Protection District's Benefit Assessment program for FY 2025-26. It contains a description of the mechanics of calculating fees and defines the manner in which fee revenue may be spent and, by reference, includes the official benefit assessment roll as approved by the District's Board of Supervisors. A widening disparity continues to exist between revenues and the cost of operations and maintenance of flood mitigation facilities, and compliance with state water quality regulations.

Ventura County has seen many changes since the creation of the Ventura County Watershed Protection District (District) in 1944. Once dominated by agriculture, Ventura County is home to approximately 829,005¹ people. As rural land-use transformed into cities to accommodate an increase in population, the control of floodwaters to protect these developed areas has become increasingly important. Together, the County, the cities, and the District work to protect homes, businesses, and farmlands from devastating floods, while preserving water quality, safeguarding habitat, improving watercourse performance, and providing for recreational use in conjunction with District facilities.

The District's Benefit Assessment Program is an essential tool in enabling that protection to communities. Policymakers, in planning community development, rely upon the existence and effectiveness of this system. Residential, commercial, and industrial developments are approved on the basis that flood control facilities will be constructed and maintained to perform effectively.

A handwritten signature in black ink, appearing to read 'G. Strakaluse', is written over a horizontal line.

Gregg Strakaluse, PE
Director, Ventura County
Public Works Agency

¹ <http://www.dof.ca.gov/Forecasting/Demographics/Estimates/>

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I. EXECUTIVE SUMMARY

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The Ventura County Watershed Protection District Benefit Assessment (BA) Program is authorized by the Ventura County Watershed Protection District Act, as amended by Chapter 438, Statutes of 1987 and Chapter 365, Statutes of 1988. The FY2026 Benefit Assessment for Watershed Protection is based on the rates established for Fiscal Year 1997. Those same rates were approved for Fiscal Years 1998-1999 through 2024-2025. On June 3, 2025, the Board of Supervisors approved the same rates in compliance with Proposition 218 for fiscal year 2025-2026. The Benefit Assessment rates cannot be adjusted for inflation or increased without a vote.

This Report presents the continuation of the BA Program to supplement insufficient existing revenues for financing routine operations and maintenance of District facilities and the Countywide Stormwater Quality Management Program. Currently, the average annual budget for operations and maintenance approximates \$27.4 million. Project cumulative flood protection facility maintenance and repair costs over the next twenty-year period are forecasted to be \$563 million. Cumulative Benefit Assessment Revenues for O&M facility maintenance and repair purposes during that same period are forecasted to be \$163 million, (i.e. \$8.1 million x 20 years) creating a funding shortfall of approximately \$400 million. As costs increase and BA rates remain unchanged, funds provided by the Benefit Assessment program have not been able to keep pace with this change. On average, \$14.3 million per year of the Benefit Assessment program is provided to Operations & Maintenance (O&M) for all their budgetary needs. Additionally, this report outlines the benefit assessment component that sets aside reserve funds in Zones 1, 2, and 3 for flood damage repair. Historically, Zone 4 revenue shortfalls do not support funding contributions to the Flood Damage Repair Reserve (FDRR) Fund in that Zone and remains the case in FY25-26. (See Figure 1)

The population of Ventura County has increased from approximately 200,000 people in 1960 to about 753,000 in 2000. Recently, the CA Department of Finance estimates the 1/1/2025 population for Ventura County at 829,005 people. The growth associated with this projected population increase will result in additional impervious surfaces and increased runoff. There are developments proposed in flood hazard areas. New watershed protection facilities constructed by developers and the District will be required, and the subsequent increases in maintenance costs will further strain already limited revenues.

Due to the unpredictable nature of winter weather in Ventura County and prior year's flood damage, historical increases in assessments were necessary to cover the cost of damage repair. Between 1988 and 1995, three temporary assessment increases were levied to cover shortfalls in funding with State and Federal reimbursements. BA rates have remained constant since 1996 due to the passage of Proposition 218.

In June 1995, a Flood Damage Repair Reserve was established as a precautionary measure to fund future emergency repairs. The intent was to offset future flood damage repair costs. Due to the magnitude of the 2005 federally declared disaster, Flood Damage Repair Reserve funds were exhausted in all Zones. In the aftermath of the Thomas Fire (2017/2018), Woolsey/Hill Fire (2018) and Easy/Maria Fires (2019), Mountain Fire

(2024) and federally declared disaster of 2023 Floods, followed by the 2024 floods the District is faced with additional cost for recovery and flood prevention in all Zones. There were substantial debris flow and mudflows entering our jurisdictional channel with the significant rains.

We are currently in the process of recovery from the January 2023 floods, and subsequent 2024 floods requiring additional funding from the Benefit Assessment revenues. While the Thomas and Woolsey Fire areas have vegetation regrowth that eliminates special risk concern, other burned areas still need to demonstrate watershed vegetation regrowth. Currently, no reserve funds are allocated to Zone 1 due to revenue shortfalls. In Zone 2, 3, and 4, the District has a combined Reserve component in the amount of \$19.1 million. Zones 2, 3, and 4 are expending more money on Operation and Maintenance activities than they are receiving in Benefit Assessment funds. Apportioned Property Tax is being used to fund Operation and Maintenance activities and to make up a portion of the Flood Damage Repair Reserve.

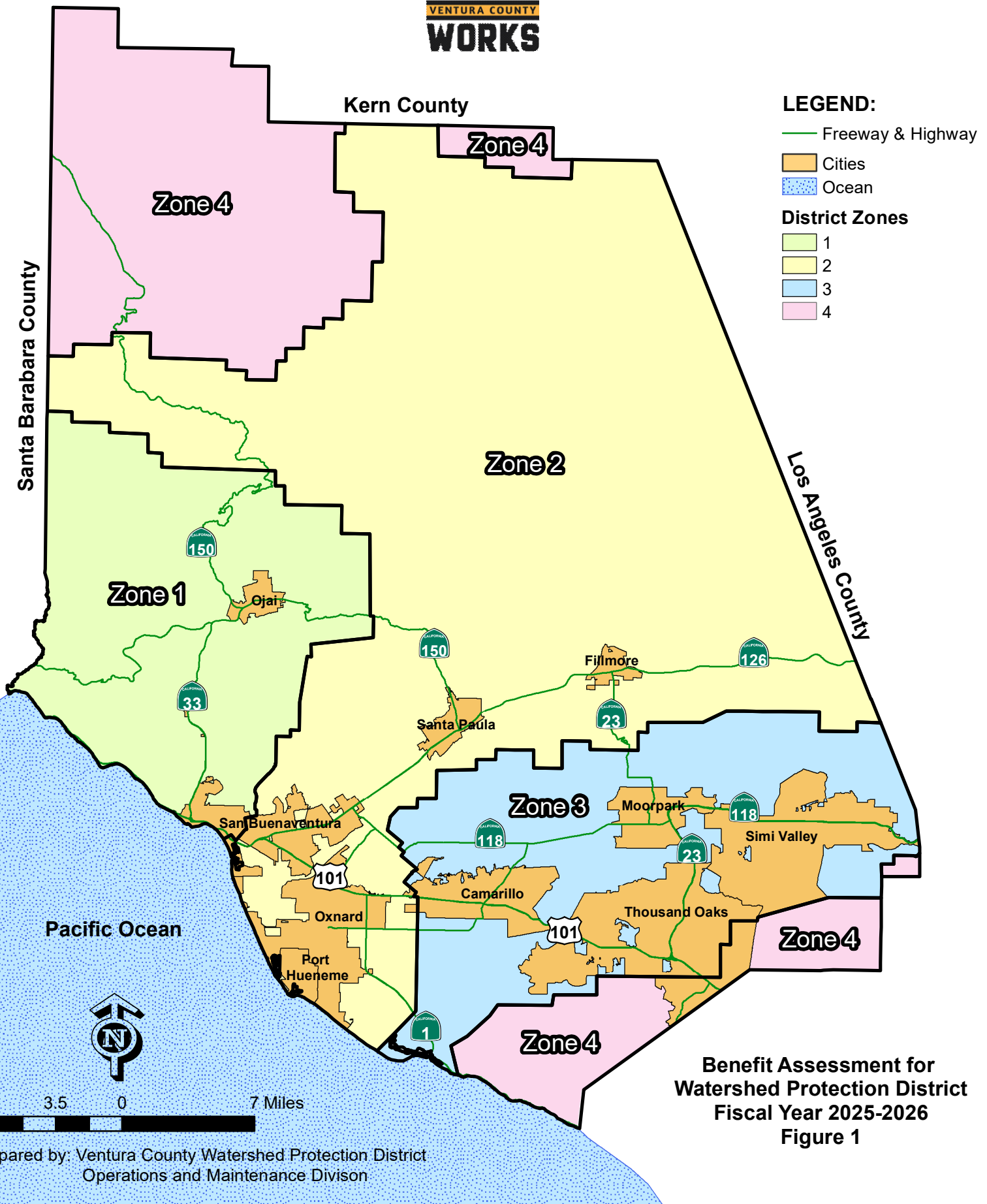
In addition, water quality plays an important role in Ventura County, with its 42 miles of coastline and four major watersheds (Calleguas Creek, Santa Clara River, Ventura River, and Malibu Creek). Each river system within the county represents an important resource for recreation, and natural habitat. The State of California requires, through a National Pollutant Discharge Elimination System (NPDES) Municipal Stormwater Permit, the implementation of programs to provide for water quality monitoring in these watersheds and to protect water quality countywide. That responsibility lies with the Ventura Countywide Stormwater Quality Management Program. The program represents a joint effort between the District, the County of Ventura, and the Cities of Camarillo, Fillmore, Moorpark, Ojai, Oxnard, Port Hueneme, San Buenaventura, Santa Paula, Simi Valley, and Thousand Oaks. The ultimate goal of the program, which is funded in part with BA funds, is to reduce pollutants in the waters of Ventura County.

The first NPDES Municipal Stormwater Permit was adopted in 1994 and renewed three times so far, with each new permit increasing the cost of compliance. Even with these additional requirements there has been no increase to the Benefit Assessment rates since 1996. The most recent Permit was adopted in July 2021 and became effective in September 2021. This 2021 Permit includes an option for compliance through development and implementation of the Watershed Management Program (WMP). On December 7, 2021, the Ventura County Board of Supervisors and the Ventura County Watershed Protection District Board of Supervisors approved submittal of a Notice of Intent to develop and implement WMP plans for all 5 Ventura County watersheds. The WMP identifies specific actions and projects needed to comply with the NPDES Municipal Stormwater Permit and includes cost estimates for both near-term and long-term implementation milestones. The WMP was submitted to the Los Angeles Regional Water Quality Control Board on September 11, 2023. The Board completed its review and issued a partial approval letter on May 12, 2025, stating that approval and deemed compliance applies only for specific pollutants within the Malibu Creek Watershed. Compliance for remaining watersheds and pollutants, including in the Ventura River, Santa Clara River, Calleguas Creek, and Coastal Watersheds, will instead be determined based on water quality monitoring results.

This report on Benefit Assessment Program for the District contains the following:

- A "needs assessment" which provides a cost/revenue analysis outlining the financial need for a Benefit Assessment Program and describes existing and potential District facilities, and services to be financed with BA revenues.
- An extensive discussion of the existing BA Program methodology and formulas used in determining assessments.
- Assessment formula and impervious factors relating to assessor site use codes (Appendix A).
- Assessment Roll for FY 2026, as approved by the County of Ventura Board of Supervisors, including the parcel number and amount of assessment for each parcel (Appendix B – available in digital format under separate cover).

Ventura County Watershed Protection District Zones and City Boundaries



II. BACKGROUND

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The Ventura County Watershed Protection District was created September 12, 1944, and originally named the Ventura County Flood Control District when the California Legislature approved the Ventura County Flood Control Act (Act). The District was formed, in part, to control and conserve flood and storm waters and to protect watercourses, watersheds, public highways, life and property from damage because of those waters. Over the years, the Act has been amended to reflect the paradigm of the times, adding provisions for recreational use, scenic beauty, the enhancement, protection and preservation of the natural environment, and benefit assessment.

Once dominated by agriculture, Ventura County is now the 12th most populous county in California and home to an estimated 829,005 people. As land has been transformed into cities, it has become increasingly important to control floodwaters. Communities look to the District to protect their homes, businesses, and farmlands from devastating floods, while preserving water quality, safeguarding habitat and improving creek aesthetics.

On September 14, 2002, then Governor Gray Davis signed AB2320 (Strickland), changing the name of the District to the Ventura County Watershed Protection District, and the name of existing law to the Ventura County Watershed Protection District Act. The name change, effective January 1, 2003, represents the culmination of an evolution in the District's mission, community values, regulatory requirements and grant funding opportunities.

Authority to implement a Benefit Assessment (BA) Program is established by the Ventura County Watershed Protection District Act (Chapter 46 of the Water Code Appendix, as amended) and by California Government Code Section 54710. Other pertinent legal requirements are defined in California Government Code Sections 54711, 54715 and 54716.

On July 15, 1980, the District Board of Supervisors approved the Flood Control Benefit Assessment Ordinance (FC-26), that allows for the establishment and levy of benefit assessments to pay for the costs of providing flood control services in Zones 1, 2, 3 and 4. The Ventura County Watershed Protection District BA Program was subsequently established by the District Board of Supervisors on June 14, 1988, establishing the first assessment rates in each of the District's four zones for Fiscal Year 1988-89. In each subsequent year, the District Board of Supervisors has resolved to continue the District BA Program.

Originally established to finance the rising cost of operations and maintenance of District facilities in each zone, the BA Program has been expanded over the years to provide needed revenues for emergency flood damage repair costs, for instance the flood disasters of 1995, 1998, 2005, 2023 and 2024; to establish a flood damage repair reserve; and to implement the National Pollutant Discharge Elimination System (NPDES) stormwater program.

As a primary component of the 1972 Federal Clean Water Act, Congress established the NPDES permit program to control water pollution by regulating the discharge of pollutants to the waters of the United States, initially regulating mainly discharges from industry and wastewater treatment plants. The Clean Water Act was amended in 1987 to include NPDES permit requirements for the discharge of stormwater from publicly owned municipal storm drains. In response, Implementation Agreements between the District and the Cities and County of Ventura provide for the structure that allows for the County and the Cities to use BA funds to finance NPDES related activities in their jurisdictions, and through the Ventura Countywide Stormwater Quality Management Program (VCSQMP).

On August 22, 1994, the Los Angeles Regional Water Quality Control Board issued the District (as Principal Permittee), the County of Ventura, and the Cities of Camarillo, Fillmore, Moorpark, Ojai, Oxnard, Port Hueneme, San Buenaventura, Santa Paula, Simi Valley and Thousand Oaks (as Permittees) a five-year countywide NPDES permit for discharges from publicly owned municipal storm drains. On July 27, 2000, a second five-year term countywide permit was issued to the Permittees, and a third on July 8, 2010. The additional program cost for the Principal Permittee as well as the Permittees associated with the 2010 NPDES Permit prompted further efforts among the Permittees to equitably share the increased costs. The result was an Implementation Agreement in 2010.

The Agreement defines the fiscal responsibilities (expenditures and contributions) of all collective parties with respect to the current Permit. It formalizes the Permittees' commitment to cooperate and to mutually fund an integrated Program of protecting and improving water quality in Ventura County. This Agreement allows for a sharing of costs of efforts that benefit all permittees among all the Permittees. The partial funding of city and County Stormwater Programs with BA funds and replaces the original 1992 NPDES Implementation Agreement for the effective term of the 2010 NPDES Permit. An amendment to the Agreement was adopted by all parties in 2016 extending the Agreement to one year after the effective date of the next permit. On July 23, 2021, the Los Angeles Water Board issued a new Regional NPDES Municipal Stormwater Permit to Ventura Co-permittees, the County of Los Angeles, the Los Angeles Flood Control District, and the eighty-eight (88) cities within Los Angeles County coastal watersheds (2021 Permit). The agreement was extended for an additional one year to allow time to understand the new permit and focus on the compliance options. A new Implementation Agreement was negotiated and adopted in 2023 and is in effect until one year after 2021 Regional Permit expires.

Assessments are levied based on the proportion of stormwater that a parcel of land contributes to the overall stormwater runoff. Prior to the passing of Proposition 218 in 1998, BA rates were adjusted according to fund reserves and forecasted activities. With the passage of Proposition 218 any rate increase will require majority approval from property owners. Although Permit requirements have become more costly, and are expected to increase in the future, rate methodology has remained the same since 1996.

This report presents continuation of the BA Program that helps supplement insufficient existing revenues for financing routine operations and maintenance of District facilities, a

Flood Damage Repair Reserve and the Ventura Countywide Stormwater Quality Management Program (VCSQMP) as required by federal NPDES regulations. Additionally, this report outlines the continuation of a benefit assessment component for Flood Damage Repair Reserve in Zones 1, 2, 3 and 4 (see Figure 1).

III. WATERSHED PROTECTION NEEDS ASSESSMENT AND AVAILABLE FUNDING

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A. DEVELOPMENT AND FLOOD HAZARD MITIGATION

Over the years, the District has developed and maintained an integrated system of flood mitigation facilities and floodplain management regulations designed to reduce flood damages. Policy makers, in planning community development, have relied upon the existence and effectiveness of this system. Residential, commercial, and industrial developments have been approved on the basis that the dams, detention basins, debris basins, channels, and stabilizing structures be constructed to District standards and maintained in a safe and effective condition. Federal flood insurance requirements are also based upon the effective performance of the system. Construction of the District facilities began in 1944 and has continued up to the present time.

The extreme and unpredictable seasonal range in rainfall that is characteristic of the south coastal region of California, combined with the geographic and geologic conditions, makes Ventura County very vulnerable to flooding, water erosion, and mud flow hazards during the winter storm season. Repeated flood disasters in 1969, 1978, 1980, 1983, 1992, 1995, 1998, 2005, 2023, and 2024 have demonstrated this potential. Even in years with more or less average rainfall we have seen damages to facilities, roads and even homes. Specifically during 2011, 2014, and 2017 storms in our area, especially when they arrive back-to-back, have produced localized flooding and mudflows. Property development in the region increases the potential for catastrophic economic loss to the community in the event of damage to storm water flood protection facilities. The District knows also that there is a high risk for loss of life in the event of flood protection failure. Purposeful measures with respect to maintenance of flood control facilities are necessary to ensure that the chance for such catastrophic loss in our local communities is minimized.

Economic vitality throughout Ventura County grew at a considerable rate from 1950 to 1980. During this period county land use transitioned from farmland to urbanized areas, the District invested considerable funds to create a viable infrastructure of watershed protection facilities such as channels and basins to provide protection from stormwaters for the growing population. According to the Southern California Association of Governments (SCAG), Ventura County's population grew by 12.58% between the 1990 and the 2000 census, making it the fifth fastest growing county in California in terms of population growth-- behind only Riverside, Imperial, San Bernardino and Orange counties for that time period.

Figures now show that the growth trend for Ventura County is slowing. Agricultural preservation laws limited some development in the county and citizens have enacted a number of growth controls to preserve farmland and open space. Slower growth is expected in Ventura County. Because growth is slowing in the Ventura County region, it is to be expected that historically increasing amounts collected for Benefit Assessment will also level off. Nevertheless, costs to maintain the older components of the watershed infrastructure, in particular, will increase. Overall costs to maintain the countywide system in general will also increase, adding further fiscal pressure on limited revenues.

B. ROUTINE OPERATIONS AND MAINTENANCE

The District owns and operates significant physical watershed protection infrastructure (channels, dams, levees, basins, etc.). These facilities are generally summarized by zone in Table 1 (watershed zone boundaries are shown in Figure 1).

For several years the cost of routine operations and maintenance in each zone has exceeded the benefit assessment collected for that purpose. Additional needed funding has come from property tax revenue, normally used for capital projects and advance planning. Additionally, The District operates and maintains a nationally renowned Flood Warning System consisting of 148 gaging sites located throughout the County.

TABLE 1
Facilities Maintained by the
Ventura County Watershed Protection District

MAINTAINED FACILITIES	ZONE 1	ZONE 2	ZONE 3	ZONE 4	TOTAL
CHANNELS Improved & Unimproved (MILES)	18	80	108	3	209
PUMPING STATIONS	0	4	0	0	4
DEBRIS & DETENTION BASINS	5	7	36	3	51

C. FLOOD DAMAGE REPAIR RESERVE

Due to the unpredictable nature of winter weather in Ventura County and frequently experienced flood damage, periodic increases in assessments have been necessary to cover the cost of damage repair. Between 1988 and 1995, three temporary assessment increases were levied to cover shortfalls in O&M funding and State and Federal reimbursements.

In June 1995, a Flood Damage Repair Reserve (FDRR) was established through the BA as a precautionary measure to fund future emergency repairs. The intent was to offset future flood damage repair costs while minimizing the fluctuations in BA rates. The establishment of this fund later proved to be extremely prudent because Article XIII C and XIII D of the State Constitution (formerly Proposition 218) contained no provision for dealing with emergency circumstances. The amount collected for Flood Damage Repair Reserve typically amounts to about \$1 million annually via the BA. This amount varies slightly depending on the values of land use parameters existing at the time the BA is calculated.

When disaster strikes, the District mobilizes in response to ensure continued operation of facilities and to mitigate potential future damage because of the disaster. Continued augmentation of this Reserve component ensures that the District has funds available to repair damaged facilities and to implement mitigation measures in a timely manner. A Presidential disaster declaration authorizes federal funds to provide disaster and mitigation assistance under several State and Federal programs. While these programs often reimburse a considerable amount of costs associated with the disaster, the District remains responsible for the required local match share, and for any ineligible project costs. Flood Damage Repair Reserve funds have been used since Fiscal Year 1999 to cover any costs for the restoration of facilities damaged in the 1998, 2005, 2023 and most recent 2024 storms, 2017/2018 Thomas Fire Recovery and 2018 Woolsey/Hill Fire not covered by State or Federal funding or by the Flood Damage Repair Reserve component of the BA Program.

The Flood Damage Repair Reserves were depleted completely after the 2005 flood disaster; and again in 2018 for Zone 1. It took approximately eight years to recover the difference between the District's expenditures and 2005 FEMA/CalOES reimbursements. Funds will be allocated annually until the Flood Damage Repair Reserves are equal to approximately one year's operation and maintenance cost in each zone.

D. NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES) STORMWATER REGULATION

NPDES is a federally mandated program established by the United States Congress with 1972 amendments to the Federal Water Pollution Control Act (known as the Clean Water Act or CWA). The CWA provides a statutory basis for the control of pollutants to the waters of the United States by requiring dischargers to obtain a NPDES permit. In 1987, the Clean Water Act was amended to include NPDES permit requirements for the discharge of stormwater from publicly owned municipal separate storm sewer systems (MS4s). These permits identify and require the implementation of structural and non-structural Best Management Practices (BMPs) to reduce the pollutants transported through storm drains. No reliable funding has been provided by state or federal governments to assist with the compliance of these requirements.

In 1994 the first Ventura Countywide Stormwater NPDES Permit was adopted. To meet CWA Section 402(p) requirements, all Permittees are required to implement a stormwater management program that contains the following elements:

- Program Management: including program structure, institutional arrangements, legal authority, and fiscal resources.
- Illicit Discharges: including prohibition of illicit connections and dumping, and enforcement procedures.

- Industrial / Commercial Discharges: including, inspections, implementation of BMPs, staff training, and coordination with state efforts.
- New Development and Redevelopment: including planning processes, local permits, staff training, post-construction structural BMPs, low impact development designs, and outreach.
- Construction: including erosion control and grading permits, construction BMPs, site inspections, enforcement, and coordination with state efforts.
- Public Agency (Municipal) Operations: including BMPs for corporation yards, parks and recreation, storm drain system operation and maintenance, streets and roads, flood control, and public facilities.
- Public Information and Participation: including general and focused outreach, citizen participation, and behavioral change assessments.
- Program Evaluation: including performance standards, annual reports, internal reporting and record keeping, and program enhancements and revisions.
- Monitoring: including discharge characterization, bioassessment, source identification, control measure effectiveness, pollutant loading, and data management.

The District owns, operates, and has regulatory jurisdiction over improved and natural channels to which the ten cities' and the County's storm drains are tributary. The County of Ventura and the Cities in the County (Permittees) also own and operate stormwater facilities subject to the NPDES program.

On April 14, 1992, a Board resolution directed the District's BA program be the primary mechanism to finance a countywide stormwater program to meet federal NPDES requirements for the municipalities within the District. City-by-city, all ten incorporated jurisdictions joined into the program, although not all are financing their programs through the District's BA.

The County of Ventura receives an assessment for these purposes only in the unincorporated areas of Ventura River/Ojai Valley (District Zone 1) and the Santa Clara River Valley/Oxnard (District Zone 2) areas for FY2026. The County unincorporated areas of the Calleguas Creek watershed (District Zone 3) and Hidden Valley/Lake Sherwood/Oak Park (District Zone 4), and the City of Moorpark have no NPDES assessment. Therefore, the County of Ventura does not receive assessments to fund NPDES programs in these areas.

Due to the steady increase in requirements with each new permit these funds do not cover the total cost of the NPDES Programs. Although the Permittees' cooperative approach to countywide implementation of permit requirements continues to result in substantial savings to the residents of Ventura County, the NPDES program's costs continue to exceed Permittees' funding through the BA Program. The fourth-term Permit was

adopted in July 2021. This Permit contains increased requirements that continue the trend of increasing costs for Permit compliance.

Table 6 shows revenue dedicated to the countywide NPDES program for FY2026 used to perform permit compliance activities, including the District-wide share of approximately \$1.46 million. In addition, the Permittees (with the exception of the City of Moorpark) collectively receive \$1.71 million to help fund the costs of their permit-required activities within their jurisdictions.

E. SUPPORT SERVICES

The construction, operation, and maintenance of District facilities require a variety of related support services, discussed below:

1. Project Design and Inspection - Most District capital projects are designed and inspected by District personnel, with construction performed under private contracts.
2. Planning and Hydrology - District engineers, as well as numerous outside engineers and agencies, use hydrologic calculations of peak flood flows in the design of District facilities. The District also maintains sophisticated flood warning systems in critical flood hazard areas such as Sespe Creek, Calleguas Creek, and Ventura River that are utilized extensively during flood fighting operations during the winter months and fire condition monitoring in the summertime.
3. Geographic Information System (GIS) - District staff are defining and creating GIS coverage for District rights-of-way, permits, facilities, flood plain maps, etc. with the goal of providing engineers and the general public useful information in a timely manner.
4. Benefit Assessment Implementation - The law permits the use of BA revenues to fund the cost of calculating assessments and preparing the roll.
5. General Administration - This includes the normal management, clerical, and accounting functions associated with District operations and maintenance and construction.

F. REVENUE SOURCES

Present major sources of revenue are discussed below:

1. **Property Taxes** - It is assumed that the District will continue to receive a portion of the property taxes collected on the basis of 1% of the assessed value as prescribed in Article XIII A of the State Constitution.
2. **Land Development Fees for Watershed Protection** - The District has collected land development fees for the design and construction of Watershed Protection projects since 1967 in Zone 3, and 1979 in all other zones. Fees are presently \$2400/acre or \$600/single family dwelling. Under the Flood Control (Watershed Protection) Act, as amended, these figures may fluctuate slightly based on current costs of construction; however the District does not have authority to collect more than \$2,400/acre or \$600/single family dwelling for Land Development Fees. The capital improvement program, including design and inspection, is financed by District property tax revenues and by land development fees.

Fiscal Year 2024 - 2025, spanning July 1, 2024 through June 30, 2025, resulted in \$252,503 for District-wide land development fees. The District has so far collected \$209,445 for the first eight months of FY 2025 - 2026 for property being developed.

G. REVENUE DEFICIT

The BA fees are not adjusted for inflation, and have not been changed since 1996 due to the passage of Proposition 218. The economic squeeze generated by cost inflation and the tax reduction of Proposition 13, together with the property tax shift from special districts to schools in previous years, require that the District drastically cut back on capital project construction. The District-wide capital project budget in FY1978, for instance, was approximately \$8.6 million, and in FY1988 (before the first BA Program) the budget for District capital projects was less than \$5.4 million. A prudent use of funds is the maintenance of existing infrastructure as it is less expensive than having to replace it. Unfortunately, the cost to maintain the District's facilities requires the majority of available funds, leaving little for much needed new or recapitalizing projects. New costs are also anticipated as regulations continue to require increased effort to address water quality in the county. The financial reality concerning District funding is that a shortfall exists between costs and revenues - a shortfall that will likely expand in the future materially significant.

IV. DISCUSSION OF EXISTING BENEFIT ASSESSMENT PROGRAM

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A. PROPORTIONATE STORM WATER RUNOFF

The purpose of the existing BA program is to provide needed revenues for the District to manage stormwater. The concept of levying assessment based on storm water runoff was particularly pertinent where District services are involved. Most all manmade uses increase storm runoff over that which would otherwise occur naturally and, consequently, increases downstream flood hazards.

Some human uses of the land increase stormwater runoff at a greater rate than others. Stormwater runoff from a shopping center with a high percentage of roofs and parking lots will be greater than runoff from a golf course of equal size with large amounts of grassy areas and landscaping. This proportional difference in runoff was the basis for computing existing BA fees.

B. THE BASIC ASSESSMENT UNIT

In order to establish the "proportionate" storm water runoff on any one parcel of land in relation to total runoff, it was necessary to establish a benchmark to relate that one parcel to all others. This benchmark is called the Basic Assessment Unit (BAU).

The existing BA program for Watershed Protection uses a single family dwelling (sfd) on 0.2 acres of land with an imperviousness factor of 0.40 (40%) as the Basic Assessment Unit (see Figure 2). A single-family dwelling represents a reasonable middle-ground of all potential land uses, as well as the most numerous type of use. The basic assessment unit may be expressed numerically as follows:

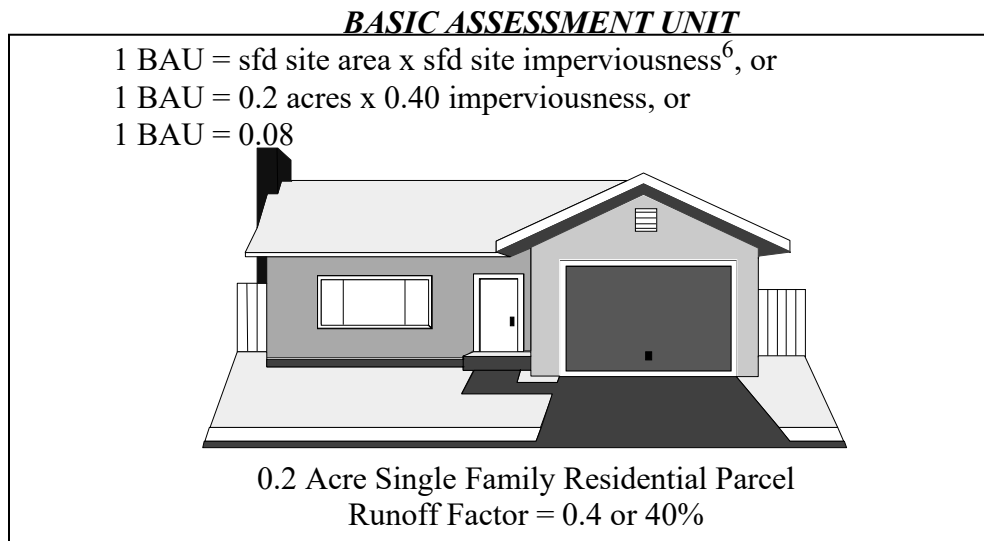


FIGURE 2: All parcels may be equated to the number of BAUs they contain.

6. This is determined by multiplying one acre by the site imperviousness and dividing by one basic assessment unit.

Example:

$$\begin{array}{l} \text{1 acre of} \\ \text{commercial} \end{array} = \frac{1 \text{ acre} \times 0.88 \text{ imperviousness}}{1 \text{ BAU (0.08)}} = \frac{0.88}{0.08} = 11 \text{ BAU per acre}$$

C. LAND USE AND AREA

The basic factors needed to relate any one parcel of land to the BAU are site use and area. The best available source of this information is the County Assessor's Office. The County Assessor's master property file is a computerized source of both the use and the area of each parcel of land in the County. The file gives each parcel a four-digit site use code. Each of the site use codes used in the program have been analyzed and assigned an imperviousness factor as well as an assessment formula as discussed below (also see Appendix "A"). The District has made minor modifications to the site use codes on the Assessor's Master property file in order to more accurately reflect the level of imperviousness of each use.

D. ASSESSMENT FORMULAS

Where the assessor site use code describes the entire use to be expected on a parcel, the number of BAUs for that parcel is calculated as follows:

$$\begin{aligned} \text{Number of Basic} &= \frac{\text{Parcel area (AA) x site imperviousness (SI)}}{\text{Assessment Units}} \\ &= \frac{\text{1 Basic Assessment Unit (0.08)}}{\text{or (AA x SI) / 0.08}} \end{aligned}$$

A more convenient expression of the basic formula is shown here:

$$(\text{BAUs per acre}) \times (\text{Parcel Area})$$

Actual assessments are calculated by multiplying BAUs by the rate per BAU established for each zone:

$$\begin{aligned} \text{Assessment} &= \text{Total BAUs} \times \text{Existing Assessment rate per BAU} \\ \text{for parcel} &\quad \text{for applicable zone} \end{aligned}$$

1. Single-Use Formulas:



Seven of the formulas used in the program were created using the above format. Each is shown below with the general land use categories to which they apply and the imperviousness factor for each.

A - Condominiums

$$\begin{aligned} \text{BAUs} &= 9 \text{ BAUs / Acre} \times \text{AA (Parcel area in acres)} \\ &\quad (0.72 \text{ impervious}) \end{aligned}$$

B - Rest Homes, Churches, Private Schools

$$\begin{aligned} \text{BAUs} &= 7.5 \text{ BAUs / Acre} \times \text{AA} \\ &\quad (0.6 \text{ impervious}) \end{aligned}$$

C - Residential

$$\text{BAUs} = 5 \text{ BAUs / Acre} \times \text{AA} \\ (0.4 \text{ impervious})$$

D - Commercial/Industrial

$$\text{BAUs} = 11 \text{ BAUs / Acre} \times \text{AA} \\ (0.88 \text{ imperviousness})$$

E - Golf Courses, Greenbelts

$$\text{BAUs} = 2.5 \text{ BAUs / Acre} \times \text{AA} \\ (0.2 \text{ imperviousness})$$

F - Vacant Land, Mining, Oil Wells

$$\text{BAUs} = 0.125 \text{ BAU / Acre} \times \text{AA} \\ (0.01 \text{ imperviousness})$$

G - Agriculture

a. $\text{BAUs} = 0.2375 \text{ BAU / Acre} \times \text{AA}$
(0.019 imperviousness)

b. Examples of Calculating Basic Assessment Units using
Single Use Formula

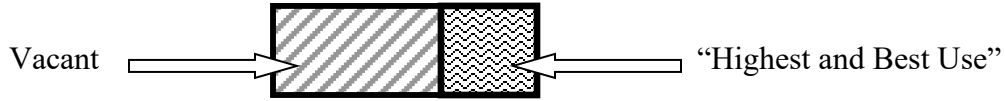
- A 5.0 acre multi-tenant neighborhood shopping center
(site use code 5030)
From Appendix A: 0.88 imperviousness, Formula D.

$$\text{BAUs} = 11 \text{ BAUs / Acre} \times 5.0 \text{ acres} \\ = 55 \text{ BAUs}$$

- An 80 acre orchard (site use code 8030)
From Appendix A - 0.019 imperviousness - Formula G.

$$\text{BAUs} = 0.2375 \text{ BAU / Acre} \times 80 \text{ acres} \\ = 19.0 \text{ BAUs}$$

2. Mixed-Use Formulas:



a. Formulas Involving Residential Mixed Uses

Where a site use code was found to describe only a portion of the actual parcel it was necessary to develop a "mixed" assessment formula. The "other" use not described by the site use code is considered to be vacant land⁷. The mixed-use formulas are as follows:

$$\text{Number of Units} = \text{BAUs representing Highest and Best Use} + \left[\left(\text{Area of Parcel} - \text{Highest \& Best Use} \right) \times \text{BAUs per acre remaining vacant portion of parcel} \right]$$

In the case of mixed-use parcels with site use codes describing single family dwellings (up to 4 dwellings on one lot) it is appropriate to assign one basic assessment unit to each dwelling and assume any remaining portion is vacant land. Four formulas were developed to accommodate these types of site use codes:

H - 1 Dwelling Unit

$$\text{BAUs} = 1 \text{ BAU} + [(\text{AA}-0.2 \text{ acres}) \times 0.125 \text{ BAU/acre}]$$

I - 2 Dwelling Units

$$\text{BAUs} = 2 \text{ BAU} + [(\text{AA}-0.4 \text{ acres}) \times 0.125 \text{ BAU/acre}]$$

J - 3 Dwelling Units

$$\text{BAUs} = 3 \text{ BAU} + [(\text{AA}-0.6 \text{ acres}) \times 0.125 \text{ BAU/acre}]$$

K - 4 Dwelling Units

$$\text{BAUs} = 4 \text{ BAU} + [(\text{AA}-0.8 \text{ acres}) \times 0.125 \text{ BAU/acre}]$$

7. "Mixed-use" formulas may apply depending on a particular parcel's size. See Mixed Use Formulas on following page and Appendix "A".

Where the actual parcel size is less than that of the assumed number of basic assessment units then the Group "C" formula is used

b. Examples of Calculating Basic Assessment Units using Residential Mixed Use Formulas

- Two single family dwellings on a 10 acre lot (site use code 1222)
From Appendix A: 0.40 imperviousness, Formulas C&I

Formula "I"

$$\begin{aligned}\text{BAUs} &= 2 \text{ BAUs} + [(10 \text{ acres} - 0.4 \text{ acre}) \times 0.125 \text{ BAU} / \text{Acre}] \\ &= 2 \text{ BAUs} + 1.2 \text{ BAU} \\ &= 3.2 \text{ BAUs}\end{aligned}$$

- A four family dwelling (quadplex) on a 0.6 acre lot
(site use code 1410)
From Appendix A: 0.40 imperviousness, Formulas C&K

Formula "C"

$$\begin{aligned}\text{BAUs} &= 5 \text{ BAUs} / \text{Acres} \times 0.6 \text{ acres} \\ &= 3 \text{ BAUs}\end{aligned}$$

c. Formulas Involving Urban Mixed Uses

In researching site use codes and actual land uses, it was found that "mixed" uses also existed in types of land use other than residential. These additional "mixed" formulas were created to accommodate the unique circumstances of certain types of use:

L - Churches, Private Schools, Colleges, Rest Homes and Camps with areas
over 2 acres
(0.6 imperviousness)
 $\text{BAUs} = 15 \text{ BAUs} + [(AA - 2.0 \text{ acres}) \times 0.125 \text{ BAU} / \text{Acre}]$

M - Golf Courses, Green Belts
(0.2 imperviousness)
 $\text{BAUs} = 30 \text{ BAUs} + [(AA - 12.0 \text{ acres}) \times 0.125 \text{ BAU} / \text{Acre}]$

N - Mobile Home Park
(0.72 imperviousness)
 $\text{BAUs} = 90 \text{ BAUs} + [(AA - 10.0 \text{ acres}) \times 0.125 \text{ BAU} / \text{Acre}]$

O - Industrial, Resource Production, Greenhouses, Egg Production
(0.88 imperviousness)
 $\text{BAUs} = 110 \text{ BAUs} + [(AA - 10.0 \text{ acres}) \times 0.125 \text{ BAU} / \text{Acre}]$

d. Examples of Calculating Basic Assessment Units using Urban Mixed Uses

- A church on a 3.5 acre parcel
(site use code 6900)
From Appendix A: 0.6 imperviousness, Formulas B&L

Formula "L"

$$\begin{aligned}\text{BAUs} &= 15 \text{ BAUs} + [(3.5-2.0) \times 0.125 \text{ BAU} / \text{Acre}] \\ &= 15 \text{ BAUs} + 0.19 \text{ BAUs} \\ &= 15.19 \text{ BAUs}\end{aligned}$$

- A manufacturing plant on a 20 acre parcel
(site use code 2020)
From Appendix A: 0.88 imperviousness, Formulas D&O

Formula "O"

$$\begin{aligned}\text{BAUs} &= 110 \text{ BAUs} + [(20-10.0) \times 0.125 \text{ BAU} / \text{Acre}] \\ &= 110 \text{ BAUs} + 1.25 \text{ BAU} \\ &= 111.25 \text{ BAUs}\end{aligned}$$

E. ASSESSMENT FEES FOR FY2026

The assessment formulas above were intended to provide the most equitable distribution of assessments possible. Assessment rates for routine maintenance, flood damage repair reserve and for NPDES are on Table 2. The total assessment for any property is the summation of the rate for the applicable zone and for the applicable rate in Table 2. For example, the overall recommended assessment rate of \$36.99 for the City of Ventura in Zone 2 is a combination of the following:

(Roll 14-05)	District Operations and Maintenance -	\$27.13
(Roll 14-30)	District NPDES Compliance in the City of Ventura -	\$3.96
(Roll 14-46)	City of Ventura NPDES Compliance -	\$5.90
	Total:	\$36.99

Table 3 provides a comparison of the assessment rates assessed for FY2025-2026 with those for FY2024-2025. Table 4 defines assessments for typical land uses in each zone. Table 5 provides a comparison of the total assessment rates assessed for FY2026 with those for FY2025. Table 6 provides a summation of the FY2026 Benefit Assessments units and revenue.

F. CALIFORNIA ENVIRONMENTAL QUALITY ACT

The provisions of the California Environmental Quality Act (CEQA), requiring the determination of environmental impacts of projects, do not apply to the establishment of a benefit assessment program according to Section 21080(b) (8) of the Public Resources Code. The purpose of the FY2026 District BA was to meet capital costs and operation and maintenance expenses required to maintain service within existing service areas.

G. APPEAL PROCESS

Assessments may be appealed according to provisions defined by the Board of Supervisors of the Ventura County Watershed Protection District. Generally, these provisions provide that an assessment may be revised by the Director of the Ventura County Public Works Agency where it can be found that errors have been made in the assessment computation based only on one or more of the following:

1. Changes or corrections in ownership of a parcel
2. Subdivision of an existing parcel into 2, 3, or 4 parcels
3. Use of a parcel
4. Area of a parcel
5. Mathematical computations

Any person who does not agree with the determination of the Director regarding adjustments in assessment calculations may, within 30 days after the date of such refusal, appeal that determination to the Board of Supervisors. The appeal shall be in the form of a written notice and shall be signed by the party aggrieved. The notice shall contain the assessor parcel number(s), the amount of assessment, and the reason for the appeal. At the hearing, the appellant shall have the burden of establishing, to the satisfaction of the Board, that he or she is entitled to a revised assessment; otherwise, the decision of the Director shall stand. The decision of the Board is final.

H. AVAILABILITY OF REPORT AND ASSESSMENT ROLL

This report is available for review at the following location:

Ventura County Watershed Protection District
County of Ventura Government Center
Hall of Administration
800 South Victoria Avenue
Ventura, CA 93009
Telephone: (805) 650-4060

Appendix B is a separate volume included in this final report and is available for review at the offices of Ventura County Watershed Protection District. Inquiries concerning the BA Program, fee calculations, or the appeal process for assessment should be directed to the Benefit Assessment office of the District at the address listed above.

I. DISCUSSION OF NOTICE AND MEETING/HEARING PROCESS

On January 1, 1994, SB 376 became effective establishing new noticing and hearing requirements for local taxes and assessments. This legislation requires that public notice be given for any new or increased taxes or assessments. SB 1977, effective January 1, 1993, requires that an additional public hearing to be held on a date different from the enactment hearing to allow public testimony if there are to be increased amounts. Although rates were held to the same rate as previous years, two meetings were held for FY 2026. The first meeting was held on May 13, 2025, as “receive and file” item to the Board of Supervisors to allow for public review of the proposed rates for FY2026. The second meeting was held on June 3, 2025, to allow for public testimony and to put proposed rates up to vote of the Board. The Board of Supervisors of the Watershed Protection District published notice for the public hearing/enactment meeting as an agenda item, time certain. The rates were approved by resolution at the public hearing on June 3, 2025.

V. TABLES

TABLE 2
2025/2026
Assessments for Routine Maintenance and
NPDES Compliance in Zone 1

				Assessment Rates Per BAU		Revenue			
Agency	Acres	Parcels	Basic Assessment Units	Routine Maintenance & Flood Damage Repair Reserve	NPDES Compliance	Routine Maintenance	Assessments Flood Damage Repair Reserve	NPDES Compliance	Total
NPDES:									
City of Ojai	2,461	3,006	4,336		\$7.82			\$33,896	\$33,896
City Of San Buenaventura	2,999	8,370	9,922		\$5.90			\$58,511	\$58,511
Unincorporated County	157,500	9,529	13,973		\$1.45			\$20,228	\$20,228
Watershed Protection District in:									
City of Ojai	2,461	3,006	4,336	\$23.11	\$4.17	\$81,157	\$19,037	\$18,065	\$118,259
City Of San Buenaventura	2,999	8,370	9,922	\$22.86	\$4.17	\$183,687	\$43,087	\$41,324	\$268,099
Unincorporated County	157,500	9,529	13,973	\$20.44	\$4.17	\$231,313	\$54,259	\$58,227	\$343,798
Zone 1 Totals						\$496,158	\$116,383	\$230,251	\$842,792

TABLE 2
2025/2026
Assessments for Routine Maintenance and
NPDES Compliance in Zone 2

				Assessment Rates Per BAU		Revenue			
Agency	Acres	Parcels	Basic Assessment Units	Routine Maintenance & Flood Damage Repair Reserve	NPDES Compliance	Routine Maintenance	Assessments Flood Damage Repair Reserve	NPDES Compliance	Total
NPDES:									
City of Fillmore	1,736	5,007	5,032		\$4.00			\$20,126	\$20,126
City of Oxnard	13,394	43,275	58,086		\$10.28			\$596,943	\$596,943
City of Santa Paula	2,735	7,803	9,991		\$6.65			\$66,405	\$66,405
City of San Buenaventura	7,839	25,501	33,183		\$5.90			\$195,688	\$195,688
City of Port Hueneme	2,358	6,573	4,931		\$3.00			\$14,782	\$14,782
City Of Camarillo	197	18	221		\$5.00			\$1,106	\$1,106
Unincorporated County	534,982	11,146	26,173		\$1.36			\$35,561	\$35,561
Watershed Protection District in:									
City of Fillmore	1,736	5,007	5,032	\$27.88	\$3.96	\$123,441	\$16,833	\$19,894	\$160,167
City of Oxnard	13,394	43,275	58,086	\$27.88	\$3.96	\$1,425,060	\$194,326	\$229,769	\$1,849,155
City of Santa Paula	2,735	7,803	9,991	\$27.13	\$3.96	\$238,486	\$32,521	\$39,521	\$310,528
City of San Buenaventura	7,839	25,501	33,183	\$27.13	\$3.96	\$792,070	\$108,009	\$131,264	\$1,031,343
City of Port Hueneme	2,358	6,573	4,931	\$27.80	\$3.96	\$120,592	\$16,444	\$19,513	\$156,549
City Of Camarillo	197	18	221	\$27.13	\$3.96	\$5,282	\$720	\$876	\$6,878
Unincorporated County	534,982	11,146	26,173	\$27.13	\$3.96	\$624,828	\$85,204	\$103,596	\$813,628
Zone 2 Totals						\$3,329,758	\$454,058	\$1,475,044	\$5,258,860

TABLE 2
2025/2026
Assessments for Routine Maintenance and
NPDES Compliance in Zone 3

				Assessment Rates Per BAU		Revenue			
Agency	Acres	Parcels	Basic Assessment Units	Routine Maintenance & Flood Damage Repair Reserve	NPDES Compliance	Routine Maintenance	Assessments Flood Damage Repair Reserve	NPDES Compliance	Total
NPDES:									
City of Moorpark	5,873	11,056	13,331		\$0.00			\$0	\$0
City Of Camarillo	9,759	24,404	31,609		\$5.00			\$157,961	\$157,961
City of Thousand Oaks	24,489	37,225	49,709		\$5.12			\$254,341	\$254,341
City of Simi Valley	22,621	39,956	48,883		\$3.87			\$188,990	\$188,990
Unincorporated County	120,875	11,809	22,317		\$0.00			\$0	\$0
Watershed Protection District in:									
City of Moorpark	5,873	11,056	13,331	\$24.88	\$4.35	\$305,103	\$26,531	\$57,942	\$389,576
City Of Camarillo	9,759	24,404	31,609	\$26.81	\$4.35	\$779,542	\$67,786	\$137,392	\$984,721
City of Thousand Oaks	24,489	37,225	49,709	\$25.87	\$4.35	\$1,182,916	\$102,862	\$216,061	\$1,501,839
City of Simi Valley	22,621	39,956	48,883	\$25.80	\$4.35	\$1,160,098	\$100,878	\$212,478	\$1,473,454
Unincorporated County	120,875	11,809	22,317	\$26.81	\$4.35	\$550,401	\$47,861	\$97,034	\$695,296
Zone 3 Totals						\$3,978,060	\$345,918	\$1,322,199	\$5,646,178

TABLE 2
2025/2026
Assessments for Routine Maintenance and
NPDES Compliance in Zone 4

				Assessment Rates Per BAU		Revenue			
Agency	Acres	Parcels	Basic Assessment Units	Routine Maintenance & Flood Damage Repair Reserve	NPDES Compliance	Routine Maintenance	Assessments Flood Damage Repair Reserve	NPDES Compliance	Total
NPDES:									
City of Thousand Oaks	5,493	5,617	8,709		\$5.47			\$47,596	\$47,596
Unincorporated County	229,642	9,532	7,858		\$0.00			\$0	\$0
Watershed Protection District in:									
City of Thousand Oaks	5,493	5,617	8,709	\$6.66	\$4.10	\$57,996	\$0	\$35,666	\$93,662
Unincorporated County*	229,642	9,532	7,858	\$6.66	\$4.08	\$52,311	\$0	\$30,677	\$82,988
* Note: NPDES Compliance for Unincorporated for South Half only									
Zone 4 Totals						\$110,307	\$0	\$113,939	\$224,246

TABLE 3
Comparison of FY 2024/2025 AND FY 2025/2026 Assessment Rates

ZONE	DISTRICT-ZONE	AREA	FY 2024/2025	CURRENT 2025/2026
1	14-04	UNINCORPORATED OPERATIONS & MAINTENANCE	\$20.44	\$20.44
	14-04	OJAI OPERATIONS & MAINTENANCE	\$23.11	\$23.11
	14-04	SAN BUENAVENTURA OPERATIONS & MAINTENANCE	\$22.86	\$22.86
	14-20	UNINCORPORATED VCWPD NPDES	\$4.17	\$4.17
	14-25	OJAI VCWPD NPDES	\$4.17	\$4.17
	14-29	SAN BUENAVENTURA VCWPD NPDES	\$4.17	\$4.17
	14-54	UNINCORPORATED NPDES	\$1.45	\$1.45
	14-41	OJAI NPDES	\$7.82	\$7.82
2	14-45	SAN BUENAVENTURA NPDES	\$5.90	\$5.90
	14-05	UNINCORPORATED OPERATIONS & MAINTENANCE	\$27.13	\$27.13
	14-05	FILLMORE OPERATIONS & MAINTENANCE	\$27.88	\$27.88
	14-05	OXNARD OPERATIONS & MAINTENANCE	\$27.88	\$27.88
	14-05	SANTA PAULA OPERATIONS & MAINTENANCE	\$27.13	\$27.13
	14-05	SAN BUENAVENTURA OPERATIONS & MAINTENANCE	\$27.13	\$27.13
	14-05	PORT HUENEME OPERATIONS & MAINTENANCE	\$27.80	\$27.80
	14-05	CAMARILLO OPERATIONS & MAINTENANCE	\$27.13	\$27.13
	14-21	THOUSAND OAKS VCWPD NPDES	\$4.35	\$4.35
	14-24	FILLMORE VCWPD NPDES	\$3.96	\$3.96
	14-26	OXNARD VCWPD NPDES	\$3.96	\$3.96
	14-28	SANTA PAULA VCWPD NPDES	\$3.96	\$3.96
	14-30	SAN BUENAVENTURA VCWPD NPDES	\$3.96	\$3.96
	14-31	PORT HUENEME VCWPD NPDES	\$3.96	\$3.96
	14-32	CAMARILLO VCWPD NPDES	\$3.96	\$3.96
	14-55	UNINCORPORATED NPDES	\$1.36	\$1.36
	14-40	FILLMORE NPDES	\$4.00	\$4.00
	14-42	OXNARD NPDES	\$10.28	\$10.28
	14-44	SANTA PAULA NPDES	\$6.65	\$6.65
	14-46	SAN BUENAVENTURA NPDES	\$5.90	\$5.90
3	14-47	PORT HUENEME NPDES	\$3.00	\$3.00
	14-48	CAMARILLO NPDES	\$5.00	\$5.00
	14-06	UNINCORPORATED OPERATIONS & MAINTENANCE	\$26.81	\$26.81
	14-06	CAMARILLO OPERATIONS & MAINTENANCE	\$26.81	\$26.81
	14-06	THOUSAND OAKS OPERATIONS & MAINTENANCE	\$25.87	\$25.87
	14-06	SIMI VALLEY OPERATIONS & MAINTENANCE	\$25.80	\$25.80
	14-06	MOORPARK OPERATIONS & MAINTENANCE	\$24.88	\$24.88
	14-22	UNINCORPORATED VCWPD NPDES	\$4.35	\$4.35
	14-33	CAMARILLO VCWPD NPDES	\$4.35	\$4.35
	14-34	THOUSAND OAKS VCWPD NPDES	\$4.35	\$4.35
	14-36	SIMI VALLEY VCWPD NPDES	\$4.35	\$4.35
	14-37	MOORPARK VCWPD NPDES	\$4.35	\$4.35
	14-56	UNINCORPORATED NPDES	\$0.00	\$0.00
	14-49	CAMARILLO NPDES	\$5.00	\$5.00
4	14-50	THOUSAND OAKS NPDES	\$5.12	\$5.12
	14-52	SIMI VALLEY NPDES	\$3.87	\$3.87
	14-53	MOORPARK NPDES	\$0.00	\$0.00
	14-07	UNINCORPORATED OPERATIONS & MAINTENANCE	\$6.66	\$6.66
	14-07	THOUSAND OAKS OPERATIONS & MAINTENANCE	\$6.66	\$6.66
	14-23	UNINCORP. VCWPD NPDES (SOUTH HALF ONLY)	\$4.10	\$4.10
	14-35	THOUSAND OAKS VCWPD NPDES	\$4.10	\$4.10
	14-57	UNINCORPORATED NPDES	\$0.00	\$0.00
	14-51	THOUSAND OAKS NPDES	\$5.47	\$5.47

TABLE 4
2025/2026 Average Estimated Total Assessments for Typical Land uses
in Zones 1,2,3, and 4

USE	AREA (ACRES)	SITE USE CODE	IMPERV. FACTOR	FORMULA	BAU'S	ASSESSMENT AT DESIGNATED RATE PER BAU			
						AVERAGE RATE FOR ZONE 1 @\$31.36	AVERAGE RATE FOR ZONE2 @\$36.57	AVERAGE RATE FOR ZONE 3 @\$33.18	AVERAGE RATE FOR ZONE 4 @\$13.50
VACANT	10.00	1012	0.01	F	1.25	\$39.20	\$45.71	\$41.48	\$16.88
TRACT HOME	0.20	1111	0.40	C	1.00	\$31.36	\$36.57	\$33.18	\$13.50
CUSTOM SINGLE FAMILY HOME	10.00	1110	0.40	H	2.23	\$69.93	\$81.55	\$73.99	\$30.11
RESIDENTIAL CONDO	0.06	1129	0.72	A	0.54	\$16.93	\$19.75	\$17.92	\$7.29
TRAILER PARK	20.00	1400	0.72	N	91.25	\$2,861.60	\$3,337.01	\$3,027.68	\$1,231.88
APARTMENT BUILDING	3.00	1160	0.72	A	27.00	\$846.72	\$987.39	\$895.86	\$364.50
MANUFACTURING PLANT	15.00	2020	0.88	O	110.63	\$3,469.36	\$4,045.74	\$3,670.70	\$1,493.51
NEIGHBORHOOD SHOPPING CENTER	5.00	5030	0.88	D	55.00	\$1,724.80	\$2,011.35	\$1,824.90	\$742.50
SHOPPING MALL	50.00	5310	0.88	D	550.00	\$17,248.00	\$20,113.50	\$18,249.00	\$7,425.00
GAS STATION	0.25	5530	0.88	D	2.75	\$86.24	\$100.57	\$91.25	\$37.13
REST HOME	5.00	6516	0.60	L	15.38	\$482.32	\$562.45	\$510.31	\$207.63
CHURCH	2.00	6900	0.60	B	15.00	\$470.40	\$548.55	\$497.70	\$202.50
PRIVATE SCHOOL	20.00	6820	0.60	L	17.25	\$540.96	\$630.83	\$572.36	\$232.88
GOLF COURSE	100.00							\$0.00	\$0.00
GREENHOUSE	30.00	8171	0.88	O	112.50	\$3,528.00	\$4,114.13	\$3,732.75	\$1,518.75
All Parcels	1.00	8010	0.019	G	0.2375	\$7.45	\$8.69	\$7.88	\$3.21
AGRICULTURE	80.00	8010	0.019	G	19.00	\$595.84	\$694.83	\$630.42	\$256.50
AGRICULTURE	200.00	8010	0.019	G	47.50	\$1,489.60	\$1,737.08	\$1,576.05	\$641.25
AGRICULTURE	500.00	8010	0.019	G	118.75	\$3,724.00	\$4,342.69	\$3,940.13	\$1,603.13

TABLE 5
2025/2026 Benefit Assessment - Watershed Protection District
Comparison of FY 2025 Revenue TO FY 2026 Revenue

ZONE	AREA	BA RATE 1996-97 through FY 2025-2026	REVENUE Prev Yr. (2024/2025)	REVENUE CURRENT YR. (2025/2026)
1	Unincorporated	\$26.06	\$366,823	\$364,026
	Ojai	\$35.10	\$153,433	\$152,156
	San Buenaventura	\$32.93	\$330,163	\$326,610
2	Unincorporated	\$32.45	\$866,220	\$849,189
	Fillmore	\$35.84	\$178,643	\$180,293
	Oxnard	\$42.12	\$2,459,655	\$2,446,098
	Santa Paula	\$37.74	\$378,887	\$376,933
	San Buenaventura	\$36.99	\$1,240,598	\$1,227,032
	Port Hueneme	\$34.76	\$173,491	\$171,331
	Camarillo	\$36.09	\$7,984	\$7,984
3	Unincorporated	\$31.16	\$696,186	\$695,296
	Moorpark	\$29.23	\$391,535	\$389,576
	Camarillo	\$36.16	\$1,131,889	\$1,142,682
	Thousand Oaks	\$35.34	\$1,778,287	\$1,756,180
	Simi Valley	\$34.02	\$1,655,977	\$1,662,444
4	Unincorporated	\$10.76	\$82,756	\$82,988
	Thousand Oaks	\$16.23	\$140,577	\$141,258
			TOTAL \$12,033,102	TOTAL \$11,972,075

Note: Parcel count is for non-exempt parcels and each parcel assessment is rounded down to even cent.

TABLE 6
2025/2026 Benefit Assessment - Watershed Protection
Summation of FY 2026
Benefit Assessment Units and Revenue

All Parcels							
ZONE	Location	BAUs	Acres	OPERATION & MAINTENANCE	WPD NPDES	CoPermittee NPDES	Revenue
1	z1-county	13,973	157,500	285,572	58,227	20,228	364,026
	z1-ojai	4,336	2,461	100,194	18,065	33,896	152,156
	z1-ventura	9,922	2,999	226,775	41,324	58,511	326,610
2	z2-county	26,173	534,982	710,032	103,596	35,561	849,189
	z2-fillmore	5,032	1,736	140,273	19,894	20,126	180,293
	z2-oxnard	58,086	13,394	1,619,387	229,769	596,943	2,446,098
	z2-santapaula	9,991	2,735	271,007	39,521	66,405	376,933
	z2-ventura	33,183	7,839	900,079	131,264	195,688	1,227,032
	z2-porthueneme	4,931	2,358	137,036	19,513	14,782	171,331
	z2-camarillo	221	197	6,002	876	1,106	7,984
3	z3-county	22,317	120,875	598,262	97,034	0	695,296
	z3-moorpark	13,331	5,873	331,634	57,942	0	389,576
	z3-camarillo	31,609	9,759	847,329	137,392	157,961	1,142,682
	z3-1000oaks	49,709	24,489	1,285,778	216,061	254,341	1,756,180
	z3-simivalley	48,883	22,621	1,260,976	212,478	188,990	1,662,444
4	z4-county	7,858	229,642	52,311	30,677	0	82,988
	z4-1000oaks	8,709	5,493	57,996	35,666	47,596	141,258
		348,264	1,144,952	\$8,830,641	\$1,449,298	\$1,692,135	\$11,972,075

VI. APPENDICES

APPENDIX A

Assessment Formula and Impervious

Factors Relating to Assessor

Site Use Codes

APPENDIX B

Assessment Roll for FY2026 Under Separate Volume

**COPIES OF THE ASSESSMENT ROLL AND CITY
RESOLUTIONS ARE AVAILABLE FOR VIEWING AT:**

**Benefit Assessment Office of
Ventura County Watershed Protection District
Ventura County Government Center
Hall of Administration
800 South Victoria Avenue
Ventura, California 93009
Telephone:
(805) 650-4060**

RESIDENTIAL

<u>FORMULA</u>	<u>IMPERVIOUS</u>	<u>SITE USE</u>		<u>DESCRIPTION</u>
<u>APPLIED</u>	<u>FACTOR</u>	<u>CODE</u>		
F	0.01	1011	*	VACANT LAND TO 5 ACRES (NOT ZONED FOR MULTI-FAMILY AND NOT TRACT)
F	0.01	1012	*	VACANT LAND OVER 5 ACRES (NOT ZONED FOR MULTI-FAMILY)
F	0.01	1013	*	VACANT LAND ZONED FOR MULTI-FAMILY, R-2 AND UP
F	0.01	1014	*	VACANT LAND TO 5 ACRES, RESIDENTIAL TRACT ONLY (NOT ZONED FOR MULTI-FAMILY)
C & H	0.40	1110	*	CUSTOM SINGLE FAMILY DWELLING; SINGLE FAMILY DWELLING WITH A GUEST HOUSE, GARAGE APARTMENT OR SLEEPING ROOM
C & H	0.40	1111	*	TRACT SINGLE FAMILY DWELLING; SINGLE FAMILY DWELLING WITH A GUEST HOUSE, GARAGE APARTMENT OR SLEEPING ROOM
C & H	0.40	1112	*	SINGLE FAMILY DWELLING ON A PARCEL 5 ACRES OR LARGER
EXEMPT	0	1115		TIMESHARE CONDOMINIUM
C & H	0.40	1116	*	MOBILE HOME ON OWNER'S LOT (NOT IN MOBILE HOME PARK OR MOBILE HOME CONDO)
A	0.72	1117	*	MOBILE HOME ON OWNER'S LOT IN MOBILE HOME CONDO
EXEMPT	0	1118		MOBILE HOME IN MOBILE HOME PARK
EXEMPT	0	1119	*	REO (REAL ESTATE OF OTHERS) MOBILE HOME
A	0.72	1120		FACTORY-BUILT HOUSING PER SEC 19971 HEALTH & SAFETY CODE
A	0.72	1128	*	ATTACHED SFR - NOT CONDO
A	0.72	1129	*	CONDOMINIUM, TOWNHOUSE, AND PLANNED DEVELOPMENT

MULTIPLE LIVING UNITS

<u>FORMULA</u>	<u>IMPERVIOUS</u>	<u>SITE USE</u>		<u>DESCRIPTION</u>
<u>APPLIED</u>	<u>FACTOR</u>	<u>CODE</u>		
C & I	0.40	1127	*	MIXED RESIDENTIAL IMPROVEMENTS NOT OTHERWISE CLASSIFIABLE
A	0.72	1150		5 TO 9 LIVING UNITS - APARTMENT TYPE CONSTRUCTION - NOT CONDOMINIUMS
A	0.72	1160		10 OR MORE LIVING UNITS - APARTMENT TYPE CONSTRUCTION - NOT CONDOMINIUMS
A	0.72	1200		GROUP QUARTERS, RETIREMENT, ETC.
A	0.72	1300		RESIDENTIAL AND APARTMENT HOTELS (PERMANENT GUEST TYPE)
A & N	0.72	1400		MOBILE HOME PARK
A	0.72	1511		HOTEL (TRANSIENT LODGING)
A	0.72	1512		MOTEL (TRANSIENT LODGING)

TWO TO FOUR LIVING UNITS

<u>FORMULA</u>	<u>IMPERVIOUS</u>	<u>SITE USE</u>		<u>DESCRIPTION</u>
<u>APPLIED</u>	<u>FACTOR</u>	<u>CODE</u>		
C & I	0.40	1210	*	TWO FAMILY DWELLING - DUPLEX
C & I	0.40	1222	*	TWO COMPLETE SINGLE FAMILY DWELLINGS ON A PARCEL WHICH IS NOT FURTHER SUBDIVIDABLE UNDER CURRENT ZONING
C & J	0.40	1310		THREE FAMILY DWELLING - TRIPLEX
C & J	0.40	1321		THREE FAMILY DWELLING - A DUPLEX AND A SINGLE
C & J	0.40	1333		THREE INDIVIDUAL FAMILY DWELLINGS
C & K	0.40	1410		FOUR FAMILY DWELLING - QUADPLEX
C & K	0.40	1420		FOUR FAMILY DWELLINGS - TWO DUPLEXES
C & K	0.40	1421		FOUR FAMILY DWELLINGS - TRIPLEX AND A SINGLE
C & K	0.40	1432		FOUR FAMILY DWELLINGS - DUPLEX AND TWO SINGLES
C & K	0.40	1444		FOUR INDIVIDUAL FAMILY DWELLINGS
A	0.72	1513		BED AND BREAKFAST (TRANSIENT LODGING)

APPENDIX "A": Assessment Formula and Impervious Factors Relating to Assessor Site Use Codes

INDUSTRIAL

<u>FORMULA</u>	<u>IMPERVIOUS</u>	<u>SITE USE</u>	<u>DESCRIPTION</u>
<u>APPLIED</u>	<u>FACTOR</u>	<u>CODE</u>	
D & O	0.88	2000	SINGLE TENANT INDUSTRIAL, OTHER THAN MAJOR MANUFACTURING
F	0.01	2011	VACANT INDUSTRIAL LAND TO 5 ACRES
F	0.01	2012	VACANT INDUSTRIAL LAND OVER 5 ACRES
D & O	0.88	2020	MAJOR MANUFACTURING
D	0.88	2029	* CONDOMINIUM - INDUSTRIAL - ANY SIZE
D & O	0.88	2030	MULTI-TENANT INDUSTRIAL BUILDING (PRIMARILY FOR SMALL BUSINESSES)
D & O	0.88	2040	WAREHOUSING AND STORAGE, EXCEPT COLD STORAGE
D & O	0.88	2042	INDUSTRIAL STORAGE YARD
D & O	0.88	2041	COLD STORAGE
D & O	0.88	2050	MINI-WAREHOUSE
D & O	0.88	2060	MIXED USE-INDUSTRIAL COMPLEX WITH OFFICE BUILDING
D & O	0.88	2071	PACKINGHOUSE, CITRUS, AND AVOCADOS
D & O	0.88	2072	PACKINGHOUSE, OTHER THAN CITRUS AND AVOCADOS
D & O	0.88	2099	OTHER INDUSTRIAL IMPS NOT ALREADY CLASSIFIED BY ANOTHER SITE USE COI

TRANSPORTATION, COMMUNICATION, AND UTILITIES

<u>FORMULA</u>	<u>IMPERVIOUS</u>	<u>SITE USE</u>	<u>DESCRIPTION</u>
<u>APPLIED</u>	<u>FACTOR</u>	<u>CODE</u>	
EXEMPT	0	4000	UNDEDICATED OR PRIVATE STREETS, ROADS/WALKWAYS (INCLUDING CONDOMINIUM COMMON AREAS)
B & L	0.60	4100	TRANSPORTATION (TRUCK DEPOT, TERMINAL AND YARD, AIRPORTS)
EXEMPT	0	4111	RAILWAYS
EXEMPT	0	4400	PORTS AND HARBORS
EXEMPT	0	4590	HIGHWAY PARCELS
D	0.88	4600	PARKING LOTS AND PARKING GARAGES
F	0.01	4700	COMMUNICATIONS
EXEMPT	0	4711	TELEPHONE COMPANY
EXEMPT	0	4810	STATE BOARD OF EQUALIZATION
EXEMPT	0	<u>4812</u>	@ CO-GENERATION POWER PLANT
EXEMPT	0	4815	ELECTRIC UTILITY COMPANY-EDISON
EXEMPT	0	4819	ELECTRIC UTILITY COMPANY (OTHER)
EXEMPT	0	4823	GAS UTILITY COMPANY

TRANSPORTATION, COMMUNICATION, AND UTILITIES - (CONTINUED)

<u>FORMULA</u>	<u>IMPERVIOUS</u>	<u>SITE USE</u>	<u>DESCRIPTION</u>
<u>APPLIED</u>	<u>FACTOR</u>	<u>CODE</u>	
EXEMPT	0	4830	WATER COMPANIES, MUTUAL, PRIVATE, AND UTILITY; SANITATION COMPANIES
EXEMPT	0	4831	WATER CONSERVATION DISTRICT
EXEMPT	0	4832	VENTURA COUNTY WATER WORKS
EXEMPT	0	4833	RESERVOIRS
EXEMPT	0	4836	MUNICIPAL WATER DISTRICT
EXEMPT	0	4837	WATER DISTRICT OFFICES
EXEMPT	0	4839	COUNTY WATER DISTRICTS
EXEMPT	0	4842	SANITARY AND SANITATION DISTRICTS
EXEMPT	0	4871	FLOOD CONTROL BASINS AND CHANNELS
EXEMPT	0	4873	STORM DRAINAGE MAINTENANCE DISTRICT-VENTURA COUNTY
EXEMPT	0	4875	DRAINAGE DISTRICT-OXNARD
F	0.01	4890	WATER WELL SITE (PRIVATE)
F	0.01	4911	PIPELINES, PETROLEUM

TRADE

<u>FORMULA</u>	<u>IMPERVIOUS</u>	<u>SITE USE</u>	<u>DESCRIPTION</u>
<u>APPLIED</u>	<u>FACTOR</u>	<u>CODE</u>	
D	0.88	5000	* SMALL (TO 3000 SQ. FT), ONE TENANT/OCCUPANT, NOT IN ANY TYPE OF SHOPPING CENTER
F	0.01	5011	VACANT COMMERCIAL LAND TO 5 ACRES
F	0.01	5012	VACANT COMMERCIAL LAND OVER 5 ACRES
D	0.88	5020	LARGE (OVER 10,000 SQ. FT), ONE TO TWO TENANT/OCCUPANT
D	0.88	5029	* COMMERCIAL CONDOMINIUMS
D	0.88	5030	MULTI-TENANT STORES, NEIGHBORHOOD SHOPPING CENTERS
D & O	0.88	5042	COMMERCIAL STORAGE YARD
B & L	0.60	5050	@ RETAIL AND RESIDENTIAL MIX (SFR, APT, HOTEL)
B & L	0.60	5060	@ RETAIL AND OFFICE MIX
D	0.88	5310	MAJOR SHOPPING CENTERS AND MALLS, COMMUNITY, REGIONAL AND SUPER-REGIONAL
D	0.88	5311	MAJOR DEPARTMENT STORES
D	0.88	<u>5511</u>	# AUTOMOTIVE SALES (NEW AND USED)
D	0.88	<u>5512</u>	# AUTOMOTIVE SALES (USED ONLY)
D	0.88	5530	SERVICE STATIONS
D	0.88	5811	* RESTAURANTS OR COFFEE SHOPS (DESIGNED AND USED AS SUCH)
D	0.88	5812	FAST-FOOD OR SHORT ORDER
D	0.88	<u>5820</u>	# BAR, NIGHT CLUB
D	0.88	<u>5935</u>	# AUTO WRECKING / DISMANTLING
B & L	0.60	5999	OTHER COMMERCIAL IMPROVEMENTS THAT CANNOT BE CLASSIFIED BY ANY OTHER COMMERCIAL SITE USE CODE

APPENDIX "A": Assessment Formula and Impervious Factors Relating to Assessor Site Use Codes

SERVICES

<u>FORMULA</u>	<u>IMPERVIOUS</u>	<u>SITE USE</u>	<u>DESCRIPTION</u>
<u>APPLIED</u>	<u>FACTOR</u>	<u>CODE</u>	
D	0.88	6000	* SMALL OFFICE BUILDING (TO APPROX. 3000 SQ. FT)
F	0.01	6011	VACANT LAND (C-O, P-O, ETC)
D	0.88	6020	MID-SIZE OFFICE BUILDING (FROM APPROX. 3,000 SQ. FT TO APPROX. 10,000 SQ. FT)
D	0.88	6029	* GENERAL OFFICE, CONDOMINIUM
D	0.88	6050	@ OFFICE / RESIDENTIAL MIX (SINGLE FAMILY RESIDENCE, APARTMENT, HOTEL)
D	0.88	6110	FINANCIAL INSTITUTIONS (BANKS, SAVINGS AND LOANS)
D	0.88	<u>6241</u>	# FUNERAL PARLOR (MORTUARY)
EXEMPT	0	<u>6242</u>	# CEMETERY OR CEMETARY DISTRICT
D	0.88	<u>6410</u>	# VEHICLE REPAIR AND SALES
D	0.88	<u>6411</u>	# AUTOMOTIVE REPAIR SHOP
D	0.88	<u>6415</u>	CAR WASH (AUTOMATIC)
D	0.88	<u>6416</u>	# CAR WASH (DRIVE THROUGH)
D	0.88	<u>6417</u>	# CAR WASH (SELF SERVE)
D	0.88	<u>6419</u>	# AUTOMOTIVE OTHER (E.G. LUBE AND OIL, SMOG STATION, TUNE UP FACILITY, TOWING YARD)
D	0.88	6420	VEHICLE AND EQUIPMENT RENTAL
D	0.88	6510	MEDICAL / DENTAL OFFICES, NOT CONDOMINIUM
D	0.88	6513	HOSPITALS, FULL CARE
B & L	0.60	6516	CONVALESCENT HOSPITALS AND REST HOMES
B & L	0.60	<u>6517</u>	# MEDICAL CLINICS
C & H	0.40	6518	RESIDENTIAL CARE FACILITY (MODIFIED SINGLE FAMILY DWELLING)
B & L	0.60	6519	OUTPATIENT SURGERY CENTER
D	0.88	6529	* MEDICAL / DENTAL OFFICES, CONDOMINIUM
D	0.88	6430	AUTO REPAIR SHOP WITH TWO TENENTS
EXEMPT	0	6534	HOUSING AUTHORITY
EXEMPT	0	6535	REDEVELOPMENT AGENCY
D	0.88	6590	MAJOR OFFICE BUILDING, NOT CONDOMINIUM (USUALLY OVER 10000 SQ. FT OR MULTI-STORY)
D	0.88	6599	MAJOR OFFICE BUILDING, CONDOMINIUM (USUALLY OVER 10000 SQ. FT OR MULTI-STORY)
EXEMPT	0	6711	CITY PROPERTY
EXEMPT	0	6717	STATE PROPERTY
EXEMPT	0	6718	PUBLIC RETIREMENT SYSTEMS- STATE
EXEMPT	0	6719	COUNTY PROPERTY
EXEMPT	0	6730	POSTAL PROPERTY
EXEMPT	0	6731	FEDERAL PROPERTY NOT OTHERWISE CLASSIFIED
EXEMPT	0	6750	AIR FORCE AND COAST GUARD BASES INCL. POINT MUGU NAVAL BASE

SERVICES - (CONTINUED)

EXEMPT	0	6801	UNDEVELOPED PUBLIC PRIMARY SCHOOL SITE
EXEMPT	0	6802	UNDEVELOPED PUBLIC SECONDARY SCHOOL SITE
EXEMPT	0	6803	UNDEVELOPED PUBLIC HIGHER EDUCATION SITE
EXEMPT	0	6812	PUBLIC KINDERGARTEN, ELEMENTARY AND JUNIOR HIGH SCHOOLS
EXEMPT	0	6814	PUBLIC HIGH SCHOOL
B & L	0.60	6815	@ NURSERY SCHOOLS, PRIMARY SCHOOLS AND CHILD CARE CENTER: NOT SUBJECT TO EXEMPTION
B & L	0.60	6820	HIGH SCHOOLS, COLLEGES AND UNIVERSITIES
EXEMPT	0	6822	COMMUNITY AND JUNIOR COLLEGES
EXEMPT	0	6823	STATE UNIVERSITY OR COLLEGE
B & L	0.60	6900	@ RELIGIOUS, CHARITABLE ORGANIZATIONS QUALIFYING FOR EXEMPTION
B & L	0.60	6901	@ FRATERNAL ORGANIZATIONS VETERAN ORGANIZATIONS ETC.- NOT QUALIFYING FOR THE WELFARE EXEMPTION
B & L	0.60	6999	OTHER & PUBLIC SCHOOL ADMINISTRATION OFFICES NOT IN SCHOOL BUILDINGS

CULTURAL, ENTERTAINMENT, AND RECREATION

<u>FORMULA</u>	<u>IMPERVIOUS</u>	<u>SITE USE</u>	<u>DESCRIPTION</u>
<u>APPLIED</u>	<u>FACTOR</u>	<u>CODE</u>	
D	0.88	7212	MOTION PICTURE THEATRES, INDOOR
D	0.88	7213	MOTION PICTURE THEATRES, OUTDOOR
EXEMPT	0	7111	LIBRARY DISTRICT - SANTA PAULA UNION HIGH SCHOOL
B & L	0.60	7400	SPORT FACILITIES, EXCEPT GOLF COURSES AND BOWLING ALLEYS
E & M	0.20	7412	GOLF COURSES
D	0.88	7417	BOWLING ALLEYS
EXEMPT	0	7440	MARINAS
B & L	0.60	7500	@ CAMPS, RESORTS, PRIVATE PARKS, NOT SUBJECT TO EXEMPTION
EXEMPT	0	7611	PARKS, INCLUDING PLAY FIELDS-DEVELOPED
EXEMPT	0	7612	PARKS AND RECREATION AREAS, UNDEVELOPED
E	0.20	7691	GREENBELT AREAS

RESOURCE PRODUCTION AND EXTRACTION

<u>FORMULA</u>	<u>IMPERVIOUS</u>	<u>SITE USE</u>	<u>DESCRIPTION</u>
<u>APPLIED</u>	<u>FACTOR</u>	<u>CODE</u>	
G	0.019	8010	L.C.A. FIELD AND SEED CROPS
G	0.019	8020	L.C.A. TRUCK CROPS
G	0.019	8030	L.C.A. ORCHARDS (MIXED)
G	0.019	8031	L.C.A. AVOCADOS
G	0.019	8032	L.C.A. ORANGES
G	0.019	8033	L.C.A. LEMONS
G	0.019	8034	L.C.A. GRAPEFRUIT
G	0.019	8035	L.C.A. DECIDUOUS (APRICOTS, WALNUTS, KIWIS, ETC)
G	0.019	8036	L.C.A. VINEYARDS
G	0.019	8037	L.C.A. MIXED (ORCHARDS - ROW CROPS)
G	0.019	8040	L.C.A. LIVESTOCK OPERATIONS
D & O	0.88	8050	L.C.A. ANIMAL SPECIALTIES (EGG PRODUCTION, POULTRY, ETC)
EXEMPT	0	8060	L.C.A. PASTURE AND RANGE LAND
G	0.019	8070	L.C.A. COVERED OR OPEN FIELD, NURSERY CROPS, AND SEEDS
D & O	0.88	8071	L.C.A. GREENHOUSES, INCLUDING HYDROPONIC FARMING
G	0.019	8072	L.C.A. FIELD FLOWERS
G	0.019	8073	L.C.A. SOD FARMS
G	0.019	8110	L.C.A. FIELD AND SEED CROPS
G	0.019	8120	TRUCK CROPS
G	0.019	8130	ORCHARDS AND VINEYARDS (MIXED)
G	0.019	8131	AVOCADOS
G	0.019	8132	ORANGES
G	0.019	8133	LEMONS
G	0.019	8134	GRAPEFRUIT
G	0.019	8135	DECIDUOUS (APRICOTS, WALNUTS, KIWIS, ETC)
G	0.019	8136	VINEYARDS
G	0.019	8137	MIXED (ORCHARDS - ROW CROPS)
G	0.019	8140	LIVESTOCK OPERATIONS
D & O	0.88	8150	ANIMAL SPECIALTIES (EGG PRODUCTION, POULTRY, ETC)
EXEMPT	0.00	8160	PASTURE AND RANGE LAND
G	0.019	8170	COVERED OR OPEN FIELD, NURSERY CROPS, AND SEEDS
D & O	0.88	8171	GREENHOUSES, INCLUDING HYDROPONIC FARMING
G	0.019	8172	FIELD FLOWERS
G	0.019	8173	SOD FARMS
EXEMPT	0.00	8189	AGRICULTURAL DISTRICT, 31 ST (STATE OF CALIFORNIA)
G	0.019	8190	MISCELLANEOUS USES; TREE FARM, ETC
G	0.019	8200	AGRICULTURAL RELATED ACTIVITIES
EXEMPT	0.00	8298	SOUTH VENTURA COUNTY CONSERVATION DISTRICT

RESOURCE PRODUCTION AND EXTRACTION - (CONTINUED)

F	0.01	8500	MINING; MINERALS, SAND, GRAVEL, CLAY, STONE, (INCLUDING RIP-RAP, FERTILIZER, ETC.)
F	0.01	8532	PRODUCING OIL WELL
D & O	0.88	8560	NATURAL GAS COMPRESSOR PLANTS
D & O	0.88	8561	NATURAL GAS PROCESSING PLANTS
F	0.01	8562	WATER FLOODING FACILITY - OIL WELL
D & O	0.88	8563	PETROLEUM TERMINAL
D & O	0.88	8564	BOOSTER PLANT
EXEMPT	0	8911	NONPRODUCING MINERAL RIGHT - FEE
EXEMPT	0	8912	NONPRODUCING MINERAL RIGHT - LIMITED RIGHT OF SURFACE ENTRY
EXEMPT	0	8913	RESERVED FOR MR - FUTURE USE
EXEMPT	0	8914	RESERVED FOR MR - FUTURE USE

UNDEVELOPED LAND AND WATER

<u>FORMULA</u>	<u>IMPERVIOUS</u>	<u>SITE USE</u>	
<u>APPLIED</u>	<u>FACTOR</u>	<u>CODE</u>	<u>DESCRIPTION</u>
EXEMPT	0	9000	SPITE STRIPS
EXEMPT	0	9100	UNDEVELOPED AND UNUSED LAND (BRUSH HILLS, DRY RIVERBEDS, BARRANCAS)
EXEMPT	0	9200	NONCOMMERCIAL FOREST
EXEMPT	0	9211	NATIONAL FOREST
EXEMPT	0	9300	WATER AREAS; RIVERS, LAKES, RESERVOIRS, OCEAN, HARBORS, ETC

Note 1: The term "subject to exemption" does not refer to exemption from Benefit Assessment.

For Fiscal Year 1999/2000 & beyond: Site Use Code (SUC) 6410 was eliminated. SUCs 5935, 6419, 6411, 5511, 5512, 5820, 6416, 6417, 6242, 6241, and 6517 were added- having been segregated from more general land uses by the Assessor's Office. Those SUCs which were so changed are indicated in this Appendix underlined, in bold face type with a "#" notation.

@ For Fiscal Year 2000/2001 & beyond: Site Use Code (SUC) 4812 (Co-generation power plants) was added. The SUC which was so changed is indicated in this Appendix underlined, in bold face type with a "@" notation.

@ For Fiscal Year 2005-2006 & beyond: Site Use Codes (SUC) 5050 and 5060 were added, with Formulas B&L applied, and Site Use Code 6050 was added with Formula D applied. They are indicated with "@" notation.

*** SPECIAL CONDITIONS:**

A: Uniform Acreage Applied:

<u>SITE USE CODE</u>	<u>UNIFORM ACREAGE APPLIED:</u>	
1117 & 1400	0.07	*D: For Mobil Home Park Lots: Uniform acreage Applied. For Mobil Home Complexes- regular calculations apply.
1128	0.06	
1129	0.06	
2029	0.07	
5029	0.07	
6029	0.07	
6529	0.07	

<u>SITE USE CODE</u>	<u>UNIFORM ACREAGE APPLIED:</u>	<u>WHEN ASSESSMENT RECORDS SHOW:</u>
1011	0.20	AREA= 0.0
1012	0.20	AREA= 0.0
1013	0.20	AREA= 0.0
1014	0.20	AREA= 0.0
1110	0.20	AREA= 0.0
1111	0.20	AREA= 0.0
1112	0.20	AREA= 0.0
1116	0.20	AREA= 0.0
1127	0.20	AREA= 0.0
1210	0.40	AREA= 0.0
1222	0.40	AREA= 0.0
5000	0.40	AREA= 0.0
5811	0.40	AREA= 0.0
6000	0.40	AREA= 0.0
6599	0.23	AREA= 0.0

B: Parcels in the North Half of Ventura County inside Flood Zone 4 are exempt from NPDES charges.

C: Real Estate of Others (SUC 1119) is exempt from Benefit Assessment.

***D: When SUC 1400 refers to Mobil Home Complex, Regular Calculations apply. When SUC 1440 refers to individual Mobil Home Park Lots - the uniform acreage applies**

VII. FORMULAS

- (.72) A $9.0 \text{ BAU} / \text{ACRE} \times \text{AA}$
- (.60) B $7.5 \text{ BAU} / \text{ACRE} \times \text{AA}$
- (.40) C $5.0 \text{ BAU} / \text{ACRE} \times \text{AA}$
- (.88) D $11.0 \text{ BAU} / \text{ACRE} \times \text{AA}$
- (.20) E $2.5 \text{ BAU} / \text{ACRE} \times \text{AA}$
- (.01) F $0.125 \text{ BAU} / \text{ACRE} \times \text{AA}$
- (.019) G $0.2375 \text{ BAU} / \text{ACRE} \times \text{AA}$
- (.40) H $1.0 \text{ BAU} + [(\text{AA} - 0.2) \times 0.125]$
- (.40) I $2.0 \text{ BAU} + [(\text{AA} - 0.4) \times 0.125]$
- (.40) J $3.0 \text{ BAU} + [(\text{AA} - 0.6) \times 0.125]$
- (.40) K $4.0 \text{ BAU} + [(\text{AA} - 0.8) \times 0.125]$
- (.60) L $15.0 \text{ BAU} + [(\text{AA} - 2.0) \times 0.125]$
- (.20) M $30.0 \text{ BAU} + [(\text{AA} - 12.0) \times 0.125]$
- (.72) N $90.0 \text{ BAU} + [(\text{AA} - 10.0) \times 0.125]$
- (.88) O $110.0 \text{ BAU} + [(\text{AA} - 10.0) \times 0.125]$

- Where: “AA”= acreage of parcel and “BAU”= Basic Assessment units assigned.

- Imperviousness factors shown in parentheses, i.e.: “(.40)”.

- Where two formulas are given in Appendix “A”, Formulas H through O apply only if sufficient acreage is present to qualify for the amount shown to be subtracted from acreage in said formulas.