



# County of Los Angeles CHIEF EXECUTIVE OFFICE

713 KENNETH HAHN HALL OF ADMINISTRATION  
LOS ANGELES, CALIFORNIA 90012  
(213) 974-1101  
<http://ceo.lacounty.gov>

WILLIAM T FUJIOKA  
Chief Executive Officer

April 22, 2008

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Dear Supervisors:

**DEPARTMENT OF PARKS AND RECREATION: APPROVAL OF  
RESOLUTION OF INTENTION FOR THE ANNUAL LEVY OF ASSESSMENTS FOR  
ZONES WITHIN LOS ANGELES COUNTY LANDSCAPING AND LIGHTING ACT  
DISTRICT NUMBERS 1, 2, AND 4; AN INCREASE OF EXISTING ASSESSMENT  
RATE FOR LANDSCAPING AND LIGHTING ACT DISTRICT NUMBER 2,  
ZONE NUMBER 21 – SUNSET POINTE; AND ADDITION OF A NEW  
CONSUMER PRICE INDEX ADJUSTMENT COMPONENT FOR LANDSCAPING AND  
LIGHTING ACT DISTRICT NUMBER 4, ZONE NUMBER 77 – WEST CREEK PARK;  
DECLARING THE COUNTY’S INTENTION TO LEVY AND COLLECT  
ASSESSMENTS WITHIN SUCH LANDSCAPING AND LIGHTING  
ACT DISTRICTS AND ZONES FOR FISCAL YEAR 2008– 2009;  
AND APPOINTING A TIME AND PLACE FOR HEARING PROTESTS  
(SUPERVISORIAL DISTRICTS 1, 3, 4, AND 5) (3 VOTES)**

## **SUBJECT**

Adoption of the Resolutions of Intention to levy annual assessments for Landscaping and Lighting Act District Numbers 1, 2, and 4 and Zones therein, increasing the existing assessment rate for Landscaping and Lighting Act District Number 2, Zone Number 21 - Sunset Pointe, and addition of a new Consumer Price Index adjustment component for Landscaping and Lighting Act District Number 4, Zone Number 77 - West Creek Park.

## **IT IS RECOMMENDED THAT YOUR BOARD:**

1. Find the proposed actions exempt from the California Environmental Quality Act for the reasons cited herein.
2. Pursuant to the provisions of the Landscaping and Lighting Act of 1972, Section 22500 *et. seq.* of the California Streets and Highways Code, and as provided by Article XIID of the California Constitution, adopt the enclosed

Board of Supervisors  
GLORIA MOLINA  
First District

YVONNE B. BURKE  
Second District

ZEV YAROSLAVSKY  
Third District

DON KNABE  
Fourth District

MICHAEL D. ANTONOVICH  
Fifth District

Resolutions of Intention, declaring the Board's intent to: 1) levy and collect assessments for the Los Angeles County Landscaping and Lighting Act District Numbers 1, 2, and 4 and Zones therein for Fiscal Year 2008–2009; 2) order an increase of the existing assessment rate for Landscaping and Lighting Act District Number 2, Zone Number 21 - Sunset Pointe; and 3) order the addition of a new Consumer Price Index adjustment component for Landscaping and Lighting Act District Number 4, Zone No. 77 - West Creek Park.

3. Approve and file the enclosed Engineer's Reports prepared in accordance with Section 22565 *et. seq.* of the Streets and Highways Code for levy and collection of assessments for Landscaping and Lighting Act District Numbers 1, 2, and 4 and Zones therein for Fiscal Year 2008–2009; increase of the existing assessment rate for Landscaping and Lighting Act District Number 2, Zone Number 21 - Sunset Pointe; and addition of a new Consumer Price Index adjustment component for Landscaping and Lighting Act District Number 4, Zone Number 77 - West Creek Park.
4. Set the public hearing (protest hearing) date for: 1) the levying and collection of assessments for Landscaping and Lighting Act District Numbers 1, 2, and 4 and Zones therein for Fiscal Year 2008–2009, as specified in Section 22625, of the Streets and Highways Code; 2) the increase of the assessment rate for Landscaping and Lighting Act District Number 2, Zone Number 21 - Sunset Pointe; and 3) the addition of a Consumer Price Index adjustment component for Landscaping and Lighting Act District Number 4, Zone Number 77 - West Creek Park.
5. Instruct the Executive Officer of the Board to give notice of the public hearings (protest hearings) by mail and publishing the Resolutions of Intention at least 45 days prior to the scheduled public hearing (protest hearing) date of \_\_\_\_\_ as required by Section 22626(a) of the Streets and Highways Code. The mailed notice will include assessment ballots.

**IT IS FURTHER RECOMMENDED THAT, AT THE CONCLUSION OF THE PUBLIC HEARINGS (PROTEST HEARINGS), YOUR BOARD:**

1. Instruct the Executive Officer to manage the tabulation of ballots submitted and not withdrawn in support of, or in opposition to, the proposed increase of the existing rate for Landscaping and Lighting Act District Number 2, Zone Number 21 - Sunset Pointe and determine whether the ballots submitted in favor of the increase exceed those submitted in opposition.

2. Instruct the Executive Officer to manage the tabulation of ballots submitted and not withdrawn in support of, or in opposition to, the proposed addition of a new Consumer Price Index adjustment component for Landscaping and Lighting Act District Number 4, Zone Number 77 - West Creek Park and determine whether the ballots submitted in favor of the increase exceed those submitted in opposition.
3. For the increase of the assessment rate for Landscaping and Lighting Act District Number 2, Zone Number 21 - Sunset Pointe, if the ballots submitted in favor of the increase exceed those in opposition, adopt the "Resolution Increasing the Rate" for Landscaping and Lighting Act District Number 2, Zone Number 21 - Sunset Pointe in confirming the increase either as originally proposed or changed by it. The adoption of the resolution ordering the increase shall constitute approval of the increase as referred to in the Engineer's Report.
4. For the addition of a new Consumer Price Index adjustment component for Landscaping and Lighting Act District Number 4, Zone Number 77 - West Creek Park, if the ballots submitted in favor of the addition of the Consumer Price Index adjustment component exceed those in opposition, adopt the "Resolution adding the Consumer Price Index adjustment component" for Landscaping and Lighting Act District Number 4, Zone Number 77 - West Creek Park in confirming the addition either as originally proposed or changed by it. The adoption of the resolution ordering the addition shall constitute the approval of the addition as referred to in the Engineer's Report.
5. Order changes in any of the matters provided in the Engineer's Reports, including changes in the improvements, the proposed diagrams, or the proposed assessments as described in the Engineer's Reports if needed.
6. Adopt the Resolution confirming the diagram and ordering the levying of annual assessments in Landscaping and Lighting Act District Numbers 1, 2, and 4 and Zones therein for Fiscal Year 2008-2009, either as originally proposed or changed by it, and ordering the maintenance and operation work to be done for each Landscaping and Lighting Act District and Zones therein.

#### **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTIONS**

The purpose of the recommended actions is to increase the existing rate for Landscaping and Lighting Act (LLA) District No. 2, Zone No. 21 - Sunset Pointe; add a new Consumer Price Index (CPI) adjustment component for LLA District No. 4, Zone No. 77 - West Creek Park; set a date for a public hearing (protest hearing) for the increases of the existing rate for LLA District No. 2, Zone No. 21 - Sunset Pointe subject to the requirements of Article XIID of the California Constitution; set the date for a public hearing (protest hearing) for the addition of a CPI adjustment component for LLA District No. 4, Zone No. 77 - West Creek Park subject to the requirements of Article XIID of the

California Constitution; and approve and file the enclosed Engineer's Reports. These actions are pursuant to the Landscaping and Lighting Act and Article XIID of the California Constitution, and provide funding for the operation of the aforementioned County-administered District Zones.

In accordance with Proposition 13, assessments cannot be based on property values. Each District and Zone therein is obligated to establish a benefit formula by which assessments are set according to the benefit received from the service or improvement. Under Proposition 218, which amended Articles XIIC and XIID of the California Constitution, the local government (Board) is required to give the affected property owners written notice, hold a public hearing (protest hearing) and an assessment ballot vote. A majority vote is required to approve the rate increase. If a majority vote is not received, the increase cannot be applied.

LLA District No. 2, Zone No. 21 - Sunset Pointe

The Director of Parks and Recreation (Director) is requesting ballots to increase the existing rate for LLA District No. 2, Zone No. 21 - Sunset Pointe, located west of Interstate 5 in the unincorporated area just outside the boundaries of the City of Santa Clarita. A financial analysis of the current budget for the above Zone has indicated the necessity to increase the existing rate in order to keep pace with the increasing costs of utilities, labor, and materials used in providing continued landscaping and maintenance services. The recommended increase of the existing assessment rate for this Zone will improve its long-term financial viability.

LLA District No. 4, Zone No. 77 - West Creek Park

Newhall Land and Farm, developer of the unincorporated areas known as West Creek Park (Tract Nos. 52455, 52455-01, 52455-02, and 52455-03), located just outside the boundaries of the City of Santa Clarita, has requested the addition of a CPI adjustment component for LLA District No. 4, Zone No. 77 - West Creek Park. The addition of the CPI adjustment component will enable the Zone to keep pace with the increasing costs of utilities, labor, and materials used in providing continued landscaping and maintenance services. The recommended addition of a CPI adjustment component for this Zone will improve its long-term financial viability.

LLA District No. 4, Zone 68 - West Creek Copperhill Village

The Engineer's Report for LLA District No.4, Zone 68 - West Creek Copperhill Village has been attached as an addendum the Combined Annual Report due to changes from last years report resulting in a decrease in the number of multi-family dwelling units. This action does not require a vote by the property owners.

LLA District No. 4, Zone 69 - West Creek Canyon Estates

The Engineer's Report for LLA District No.4, Zone 69 - West Creek Canyon Estates has been attached as an addendum to the Combined Annual Report due to changes from last year's report resulting in a decrease in the number of multi-family and single-family dwelling units as well as reduced commercial acreage. This action does not require a vote by the property owners.

On July 12, 1979, August 10, 1995, and July 22, 1997, your Board approved the formation of LLA District Nos. 1, 2, and 4 and Zones therein, respectively, for the purpose of providing landscaping in County-administered LLA Districts and Zones therein pursuant to provisions of the Landscaping and Lighting Act. As the governing body, the Board of Supervisors is responsible for levying the annual assessment for landscape and park maintenance purposes.

On June 12, 1979, your Board approved a method of distributing maintenance costs on the basis of land use and/or benefit and this same method will be used to compute the Fiscal Year 2008–2009 assessments. This method and the proposed assessments on the various lots or parcels are shown in detail in the Engineer's Reports.

**Implementation of Strategic Plan Goals**

These actions will further the County's Strategic Plan Goals of Fiscal Responsibility (Goal 4) and Service Excellence (Goal 1). These recommendations, in compliance with the LLA and Article XIII D of the California Constitution, will allow the County to service and maintain the park, landscaping, and appurtenant facilities that benefit those who live within these Zones.

**FISCAL IMPACT/FINANCING**

All services provided in the Districts, and Zones therein, are funded by the assessments established by the Board of Supervisors. There is no fiscal impact to the General Fund.

**FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

The LLA sets forth procedures that must be followed for any fiscal year during which assessments levied in a prior fiscal year are to be continued. The LLA, Government Code Section 53753, and the California Constitution have established procedures that must be followed for the levy of any new or increased assessments. The LLA requires that your Board adopt a Resolution Initiating Proceedings, and generally describe any proposed improvements or substantial changes in existing improvements.

Your Board must also order the Director to have prepared an Engineer's Report in accordance with Section 22565 *et. seq.* of the Streets and Highways Code. The report will show an estimate of, and a proposed assessment to pay for, the costs of providing landscape and park maintenance services. The LLA provides a method of funding an assessment district with assessments being collected via the consolidated tax bill. This provides for the assessment of landscape and park maintenance costs against the benefiting properties.

The passage of Proposition 218 in November 1996 added Articles XIIC and XIID to the California Constitution. Article XIID contains additional requirements to those found in the LLA that must be followed for the levying of new or additional assessments and the filing of the Engineer's Report. The LLA District No. 2, Zone No. 21 - Sunset Pointe and LLA District No. 4, Zone No. 77 - West Creek Park, require assessment ballots to approve the increase to the assessment rate and addition of a CPI adjustment component respectively.

Your Board is required to conduct a public hearing upon the proposed assessments and adjustments not less than 45 days after mailing notices to the property owners. In compliance with Article XIID of the California Constitution, a notice and ballot will be mailed to each property owner within LLA District No. 2, Zone No. 21 - Sunset Pointe and LLA District No. 4, Zone No. 77 - West Creek Park, who would be affected by the increase of the assessment rate and addition of a CPI adjustment component.

Any new or additional assessment that is subject to the notice and hearing provisions of Article XIID of the California Constitution is not subject to the notice and hearing requirements of Government Code Section 54954.6.

County Counsel has approved the attached Resolutions as to form.

#### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

Approval of these recommendations for LLA District No. 2, Zone No. 21 - Sunset Pointe and LLA District No. 4, Zone No. 77 - West Creek Park will benefit these communities through the beautification, maintenance, and servicing of landscaped medians, park areas, and appurtenant improvements.

**ENVIRONMENTAL DOCUMENTATION**

Approval of the increase is exempt from the California Environmental Quality Act (CEQA) because it is for the purposes of: 1) meeting operating expenses including employee wage rates and fringe benefits; 2) purchasing and leasing supplies, equipment, or materials; 3) meeting financial reserve needs and requirements; and/or 4) obtaining funds for capital projects necessary to maintain service within existing service areas, pursuant to Section 21080(b)8 of the Public Resources Code.

**CONCLUSION**

It is requested that an executed copy of this document be retained by the Executive Officer-Clerk of the Board, one (1) conformed copy each be forwarded to the Chief Executive Office, County Counsel and Auditor-Controller, and two (2) conformed copies be forwarded to the Department of Parks and Recreation.

Respectfully submitted,



WILLIAM T FUJIOKA  
Chief Executive Officer

WTF:LS:RG:KEH:PM:rc

Attachments (11)

c: County Counsel

**COUNTY OF LOS ANGELES  
BOARD OF SUPERVISORS**

**RESOLUTION DECLARING THE COUNTY'S INTENTION TO LEVY AND COLLECT  
ASSESSMENTS WITHIN LANDSCAPING AND LIGHTING ACT DISTRICT NO. 2,  
ZONE NO. 21 (SUNSET POINTE) FOR FISCAL YEAR 2008- 2009; PRELIMINARILY  
APPROVING THE ENGINEER'S REPORT IN CONNECTION WITH THE INCREASE  
IN ASSESSMENTS FOR SUCH ZONE; AND APPOINTING A TIME AND  
PLACE FOR HEARING PROTESTS**

**WHEREAS**, the Board of Supervisors of the County of Los Angeles previously approved the formation of Los Angeles County Landscaping and Lighting Act ("LLA") District No. 2 and Zones therein for the purpose of providing funds for the operation of the LLA District and Zones within the County of Los Angeles pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Landscaping and Lighting Act"), Section 22500 *et. seq.* of the California Streets and Highways Code ("Streets and Highways Code"); and

**WHEREAS**, the Board of Supervisors, on \_\_\_\_\_, adopted a resolution initiating proceedings as required by law for the increase of the existing rate for LLA District No. 2, Zone No. 21 (Sunset Pointe); and the Board of Supervisors has approved and filed the Engineer's Reports as required by law; and

**WHEREAS**, the increase of the existing rates is for the purpose of providing funds for maintenance services in the existing Zones known as LLA District No. 2, Zone No. 21 (Sunset Pointe), pursuant to provisions of the Landscaping and Lighting Act; and

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Supervisors of the County of Los Angeles, State of California:

**SECTION 1.** That the public interest and convenience require and that it is the intention of said Board of Supervisors to authorize that the existing rate be increased for LLA District No. 2, Zone No. 21 (Sunset Pointe), as contained in the adopted Engineer's Reports.

**SECTION 2.** That in subsequent fiscal years the Board of Supervisors may thereafter impose the assessment at any rate or amount that is less than or equal to the amount authorized for Fiscal Year 2008-2009.

**SECTION 3.** That the proposed increases are subject to majority approval of the property owners in the proposed Zone. A ballot and public hearing notice will be sent to all property owners within the subject Zone at least 45 days before the public hearing. The ballots will be weighted by the amount of assessment to be paid by each property owner within the Zone. The proposed increase will be abandoned if the weighted majority of ballots submitted are opposed to the assessments and increases.



**SECTION 4.** That the proceedings for the levying of assessments shall be taken under and in accordance with the Landscaping and Lighting Act, and in accordance with Section 53753 of the California Government Code and Article XIID of the California Constitution.

**SECTION 5.** That on \_\_\_\_\_ at the hour of \_\_\_\_\_ of said day, is the day and hour and the Chambers of the Board of Supervisors, Room 381, Kenneth Hahn Hall of Administration, 500 West Temple Street (corner of Temple Street and Grand Avenue), Los Angeles, California 90012, is the place fixed by said Board of Supervisors when and where any and all persons may hear and be heard.

**SECTION 6.** The Clerk of the Board of Supervisors is hereby authorized and directed to give notice of the public hearings as set forth in Section 7 in accordance with the Landscaping and Lighting Act, Section 53753 of the California Government Code and Article XIID of the California Constitution.

The foregoing resolution was on the \_\_\_\_\_ day of \_\_\_\_\_, 2008, passed by the Board of Supervisors and ex-officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI  
Executive Officer of the  
Board of Supervisors of  
the County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM

RAYMOND G. FORTNER JR.  
COUNTY COUNSEL

By Chitra Q. Salcedo  
Deputy County Counsel

**COUNTY OF LOS ANGELES  
BOARD OF SUPERVISORS**

**RESOLUTION DECLARING THE COUNTY'S INTENTION TO LEVY AND COLLECT  
ASSESSMENTS WITHIN LANDSCAPING AND LIGHTING ACT DISTRICT NO. 4,  
ZONE NO. 77 (WEST CREEK PARK) FOR FISCAL YEAR 2008– 2009;  
PRELIMINARILY APPROVING THE ENGINEER'S REPORT IN CONNECTION WITH  
THE ADDITION OF A CONSUMER PRICE INDEX (CPI) ADJUSTMENT COMPONENT  
FOR SUCH ZONE; AND APPOINTING A TIME AND  
PLACE FOR HEARING PROTESTS**

**WHEREAS**, the Board of Supervisors of the County of Los Angeles previously approved the formation of Los Angeles County Landscaping and Lighting Act ("LLA") District No. 4 and Zones therein for the purpose of providing funds for the operation of the LLA District and Zones within the County of Los Angeles pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Landscaping and Lighting Act"), Section 22500 *et. seq.* of the California Streets and Highways Code ("Streets and Highways Code"); and

**WHEREAS**, the Board of Supervisors, on \_\_\_\_\_, adopted a resolution initiating proceedings as required by law for the addition of a CPI adjustment component for LLA District No. 4, Zone No. 77 (West Creek Park); and the Board of Supervisors has approved and filed the Engineer's Report as required by law; and

**WHEREAS**, the addition of a CPI adjustment component is for the purpose of providing funds for the maintenance services in the existing Zone known as LLA District No. 4, Zone No. 77 (West Creek Park); and

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors of the County of Los Angeles, State of California:

**SECTION 1.** That the public interest and convenience require and that it is the intention of said Board of Supervisors to authorize the addition of a CPI adjustment component for LLA District No. 4, Zone 77 (West Creek Park), as contained in the adopted Engineer's Report.

**SECTION 2.** That in subsequent fiscal years the Board of Supervisors may thereafter impose the assessment at any rate or amount that is less than or equal to the amount authorized for Fiscal Year 2008–2009, increased each year based upon the CPI, all urban consumers for the Los Angeles–Riverside–Orange County Area, as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor without conducting another mailed ballot election. The Engineer shall compute the percentage of difference between the CPI for February of each year and the CPI for the previous February and shall then adjust the existing assessment by an amount not to exceed such percentage for the following fiscal year. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the Engineer shall use the revised index or a comparable system as approved by the Board for determining fluctuations in the cost of living.

**SECTION 3.** That the proposed addition of a CPI adjustment component is subject to majority approval of the property owners in the Zone. A ballot and public hearing notice will be sent to all property owners within the subject Zone at least 45 days before the public hearing. The ballots will be weighted by the amount of assessment to be paid by each property owner within the zone. The proposed increase will be abandoned if the weighted majority of ballots submitted are opposed to the assessments and increases.

**SECTION 4.** That the proceedings for the levying of assessments shall be taken under and in accordance with the Landscaping and Lighting Act, and in accordance with Section 53753 of the Government Code and Article XIID of the California Constitution.

**SECTION 5.** That on \_\_\_\_\_ at the hour of \_\_\_\_\_ of said day, is the day and hour and the Chambers of the Board of Supervisors, Room 381, Kenneth Hahn Hall of Administration, 500 West Temple Street (corner of Temple Street and Grand Avenue), Los Angeles, California 90012, is the place fixed by said Board of Supervisors when and where any and all persons may hear and be heard.

**SECTION 6.** The Clerk of the Board of Supervisors is hereby authorized and directed to give notice of the public hearings as set forth in Section 7 in accordance with the Landscaping and Lighting Act, Section 53753 of the California Government Code and Article XIID of the California Constitution.

The foregoing resolution was on the \_\_\_\_\_ day of \_\_\_\_\_, 2008, passed by the Board of Supervisors and ex-officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI  
Executive Officer of the  
Board of Supervisors of  
the County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM

RAYMOND G. FORTNER JR.  
COUNTY COUNSEL

By Christina A. Salsede  
Deputy County Counsel

**COUNTY OF LOS ANGELES  
BOARD OF SUPERVISORS**

**RESOLUTION DECLARING THE COUNTY'S INTENTION TO LEVY AND COLLECT  
ASSESSMENTS WITHIN LANDSCAPING AND LIGHTING ACT DISTRICTS 1, 2, AND  
4 AND ZONES THEREIN FOR FISCAL YEAR 2008- 2009; PRELIMINARILY  
APPROVING THE ENGINEER'S REPORT IN CONNECTION WITH THE LEVY OF  
ANNUAL ASSESSMENTS WITHIN SUCH ASSESSMENT DISTRICTS AND ZONES;  
AND APPOINTING A TIME AND PLACE FOR HEARING PROTESTS**

**WHEREAS**, the Board of Supervisors of the County of Los Angeles previously approved the formation of Los Angeles County Landscaping and Lighting Act ("LLA") District Nos. 1, 2, and 4 and Zones therein for the purpose of providing funds for the operation of the LLA District and Zones within the County of Los Angeles pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Landscaping and Lighting Act"), Section 22500 et. seq. of the California Streets and Highways Code ("Streets and Highways Code"); and

**WHEREAS**, the Board of Supervisors, on \_\_\_\_\_, adopted a resolution initiating proceedings for the levying of assessments for landscape maintenance purposes for Fiscal Year 2008-2009 as required by law; and

**WHEREAS**, the Board has approved and filed the Engineer's Report as required by law.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Supervisors of the County of Los Angeles, State of California:

**SECTION 1.** That the public interest and convenience require, and that it is the intention of said Board of Supervisors to order, the expense necessary for the installation, maintenance, repairs, replacement, utilities, care, supervision and all other items necessary for proper maintenance and operation of Los Angeles County LLA Districts 1, 2, and 4 and Zones therein shall be assessed upon each lot or parcel of land lying within the LLA Districts in proportion to the estimated benefits received from the landscape improvements, and which should be assessed to pay the expense of the installation, maintenance and operation of said improvements. The Engineer's Report on file with the Executive Officer-Clerk of the Board of Supervisors describes the boundaries of the Zones within each LLA District, the locations and improvements within the Zones, and the proposed assessment on each lot or parcel of land included therein.

**SECTION 2.** That none of the assessments are proposed to be increased above the amounts previously authorized by said Board of Supervisors. The Engineer's Report describes the proposed assessments that have been adjusted for the cost of living, based on the Consumer Price Index, for All Urban Consumers for the Los Angeles Riverside-Orange County Area (CPI), provided by the U.S. Department of Labor, in accordance with Article XIII D of the California Constitution. The Engineer's Report also describes the proposed assessments to which credits have been applied due to a surplus in improvement funds in accordance with Section 22656 of the Act.

**SECTION 3.** That the amounts to be assessed for the expense of such installation, maintenance, and operation of the work or improvements above described shall be levied and collected in the same manner and by the same officers as taxes for County purposes are levied and collected and shall be disbursed and expended for installation, maintenance, operation and service of the LLA Districts, all as described in the Engineer's Report and Section 1 of this Resolution.

**SECTION 4.** That the proceedings for the levying of assessments shall be taken under and in accordance with the Act as heretofore defined.

**SECTION 5.** That on \_\_\_\_\_ at the hour of \_\_\_\_\_ of said day, is the day and hour and the Chambers of the Board of Supervisors, Room 381, Kenneth Hahn Hall of Administration, 500 West Temple Street (corner of Temple Street and Grand Avenue), Los Angeles, California 90012, is the place fixed by said Board of Supervisors when and where any and all persons may hear and be heard.

**SECTION 6.** That the Executive Officer-Clerk of the Board of Supervisors shall cause notice of hearing, in the form and manner specified in Section 6061 of the Government Code to be published in a newspaper of general circulation, not less than ten days prior to the date of said hearing as stated above in this Resolution.

The foregoing resolution was on the \_\_\_\_\_ day of \_\_\_\_\_ adopted by the Board of Supervisors of the County of Los Angeles and ex-officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI  
Executive Officer of the  
Board of Supervisors of  
the County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER JR.  
COUNTY COUNSEL

By *Chester A. Salsede*  
Principal Deputy County Counsel

**COUNTY OF LOS ANGELES  
BOARD OF SUPERVISORS**

**RESOLUTION ORDERING THE INCREASE OF ASSESSMENT RATE FOR LLA  
DISTRICT NO. 2, ZONE NO. 21 (SUNSET POINTE)**

**WHEREAS**, the Board of Supervisors of the County of Los Angeles previously approved the formation of Los Angeles County Landscaping and Lighting Act ("LLA") District No. 2 and Zones therein for the purpose of providing funds for the operation of the LLA District and Zones within the County of Los Angeles pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Landscaping and Lighting Act"), Section 22500 *et. seq.* of the California Streets and Highways Code ("Streets and Highways Code"); and

**WHEREAS**, the Board of Supervisors on \_\_\_\_\_, adopted a Resolution of Intention to increase the assessment rate for LLA District 2, Zone No. 21 (Sunset Pointe), pursuant to provisions of the Landscaping and Lighting Act of 1972; and

**WHEREAS**, the Director of Parks and Recreation prepared and filed Engineer's Report with the Board of Supervisors as required by law; and

**WHEREAS**, the Board caused notice of the time and place for a public hearing on the proposed increase of the assessment rate for LLA District 2, Zone No. 21 (Sunset Pointe), in the manner required by law; and

**WHEREAS**, ballots and public hearing notices were mailed to property owners of identified parcels within LLA District 2, Zone No. 21 (Sunset Pointe), pursuant to provisions of the Landscaping and Lighting Act to determine support or opposition on the matter of the assessment increase; and

**WHEREAS**, said Board heard all testimony and evidence and tabulated all returned ballots for the proposed assessment rate increase for LLA District 2, Zone No. 21 (Sunset Pointe), and found that no majority protest exists.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Supervisors of the County of Los Angeles:

**SECTION 1.** The Board of Supervisors of the County of Los Angeles hereby finds the public safety and convenience require the continued operation and maintenance of LLA District 2, Zone No. 21 (Sunset Pointe).

**SECTION 2.** It is just and equitable, and in the public interest, that the expenses for park and landscape maintenance within LLA District 2, Zone No. 21 (Sunset Pointe), be paid for by said district and Zone for Fiscal Year 2008-2009.

**SECTION 3.** The diagrams and assessments as set forth in said Engineer's report, or as modified, are hereby approved, confirmed, and adopted by this Board.

**SECTION 4.** The Board of Supervisors hereby orders the increase in the assessment rate for LLA District 2, Zone No. 21 (Sunset Pointe).

**SECTION 5.** That in subsequent fiscal years the Board of Supervisors may thereafter impose the assessment at any rate or amount that is less than or equal to the amount authorized for Fiscal Year 2008–2009.

**SECTION 6.** That the proceedings for the levying of assessments shall be taken under and in accordance with the Landscaping and Lighting Act, and in accordance with Section 53753 of the California Government Code and Article XIID of the California Constitution.

**SECTION 7.** The Clerk of the Board is hereby ordered and directed to file a certified copy this Resolution upon its adoption with the County Auditor-Controller. The foregoing Resolution was on the \_\_\_\_\_ day of \_\_\_\_\_, 2008, adopted by the Board of Supervisors of the County of Los Angeles and ex-officio of the governing body of all other special assessment and taxing districts, agencies, and authorities for which said Board so acts.

SACHI A. HAMAI  
Executive Officer of the  
Board of Supervisors of  
the County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM

RAYMOND G. FORTNER JR.  
COUNTY COUNSEL

By Christa A. Schude  
Deputy County Counsel

**COUNTY OF LOS ANGELES  
BOARD OF SUPERVISORS**

**RESOLUTION ORDERING THE ADDITION OF A CONSUMER PRICE INDEX (CPI)  
ADJUSTMENT COMPONENT FOR  
LLA DISTRICT NO. 4, ZONE NO. 77 (WEST CREEK PARK)**

**WHEREAS**, the Board of Supervisors of the County of Los Angeles previously approved the formation of Los Angeles County Landscaping and Lighting Act ("LLA") District No. 4 and Zones therein for the purpose of providing funds for the operation of the LLA District and Zones within the County of Los Angeles pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Landscaping and Lighting Act"), Section 22500 *et. seq.* of the California Streets and Highways Code ("Streets and Highways Code"); and

**WHEREAS**, the Board of Supervisors on \_\_\_\_\_, adopted a Resolution of Intention for the proposed addition of a CPI adjustment component for LLA District 4, Zone No. 77 (West Creek Park), pursuant to provisions of the Landscaping and Lighting Act of 1972; and

**WHEREAS**, the Director of Parks and Recreation prepared and filed Engineer's Report with the Board of Supervisors as required by law; and

**WHEREAS**, the Board caused notice of the time and place for a public hearing on the proposed addition of CPI adjustment component for LLA District 4, Zone No. 77 (West Creek Park), in the manner required by law; and

**WHEREAS**, ballots and public hearing notices were mailed to property owners of identified parcels within LLA District 4, Zone No. 77 (West Creek Park), pursuant to provisions of the Landscaping and Lighting Act to determine support or opposition on the matter of the assessment increase; and

**WHEREAS**, said Board heard all testimony and evidence and tabulated all returned ballots for the proposed addition of a CPI adjustment component for LLA District 4, Zone No. 77 (West Creek Park), and found that no majority protest exists.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Supervisors of the County of Los Angeles:

**SECTION 1.** The Board of Supervisors of the County of Los Angeles hereby finds the public safety and convenience require the continued operation and maintenance of LLA District 4, Zone No. 77 (West Creek Park).

**SECTION 2.** It is just and equitable, and in the public interest, that the expenses for park and landscape maintenance within LLA District 4, Zone No. 77 (West Creek Park), be paid for by said district and Zone for Fiscal Year 2008-2009.

**SECTION 3.** The diagrams and assessments as set forth in said Engineer's report, or as modified, are hereby approved, confirmed, and adopted by this Board.



**SECTION 4.** The Board of Supervisors hereby orders the addition of a CPI adjustment component for LLA District 4, Zone No. 77 (West Creek Park).

**SECTION 5.** That in subsequent fiscal years the Board of Supervisors may thereafter impose the assessment at any rate or amount that is less than or equal to the amount authorized for Fiscal Year 2008–2009, increased each year based upon the CPI, all urban consumers for the Los Angeles-Riverside-Orange County Area, as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor without conducting another mailed ballot election. The Engineer shall compute the percentage of difference between the CPI for February of each year and the CPI for the previous February and shall then adjust the existing assessment by an amount not to exceed such percentage for the following fiscal year. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the Engineer shall use the revised index or a comparable system as approved by the Board for determining fluctuations in the cost of living.

**SECTION 6.** That the proceedings for the levying of assessments shall be taken under and in accordance with the Landscaping and Lighting Act, and in accordance with Section 53753 of the California Government Code and Article XIII D of the California Constitution.

**SECTION 7.** The Clerk of the Board is hereby ordered and directed to file a certified copy this Resolution upon its adoption with the County Auditor-Controller. The foregoing Resolution was on the \_\_\_\_\_ day of \_\_\_\_\_, 2008, adopted by the Board of Supervisors of the County of Los Angeles and ex-officio of the governing body of all other special assessment and taxing districts, agencies, and authorities for which said Board so acts.

SACHI A. HAMAI  
Executive Officer of the  
Board of Supervisors of  
the County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM

RAYMOND G. FORTNER JR.  
COUNTY COUNSEL

By   
Deputy County Counsel

COUNTY OF LOS ANGELES  
BOARD OF SUPERVISORS

RESOLUTION ORDERING THE LEVYING OF  
ANNUAL ASSESSMENTS IN LOS ANGELES COUNTY  
LANDSCAPING AND LIGHTING ACT DISTRICT NOS. 1, 2 AND 4  
AND ZONES THEREIN FOR FISCAL YEAR 2008-2009

**WHEREAS**, the Board of Supervisors on \_\_\_\_\_, adopted a Resolution of Intention to order the Levying of Annual Assessments in Los Angeles County Landscaping and Lighting Act ("LLA") District Nos. 1, 2 and 4 and Zones therein for the purpose of providing funds for the provision of landscape maintenance services located therein, pursuant to provisions of the Landscaping and Lighting Act of 1972 ("the Landscape and Lighting Act"), section 22500 *et. seq.* of the California Streets and Highways Code ("Streets and Highways Code"); and

**WHEREAS**, the Director of the Department of Parks and Recreation has prepared and filed an Engineer's Report with the Board of Supervisors as required by law; and

**WHEREAS**, said Board did proceed to give notice in the manner required by law of the time and place for a public hearing on the levy of the proposed assessments; and

**WHEREAS**, the Board of Supervisors, on \_\_\_\_\_, adopted a Resolution of Intention, declaring the Board's intent to levy and collect assessments in LLA District Nos. 1, 2, and 4 and Zones therein for Fiscal Year 2008-2009.

**WHEREAS**, the Board of Supervisors has heard all testimony and evidence and is desirous of proceeding with the levying of the assessments.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Supervisors of the County of Los Angeles, State of California:

**SECTION 1.** The Board of Supervisors of the County of Los Angeles hereby finds that the public interest and convenience requires the continued maintenance of the landscape improvements in the existing LLA District Nos. 1, 2 and 4 and Zones therein.

**SECTION 2.** The landscape maintenance district diagrams and assessments as set forth in said Report, or as modified, are hereby approved, confirmed and adopted by the Board of Supervisors.

**SECTION 3.** The adoption of this Resolution constitutes the levy of assessments for the fiscal year commencing July 1, 2008 and ending June 30, 2009

**SECTION 4.** That none of the assessments are proposed to be increased above the amounts previously authorized by said Board of Supervisors. The Engineer's Report describes the proposed assessments that have been adjusted for the cost of living, based on the Consumer Price Index, All Urban Consumers for the Los Angeles-Riverside-Orange County Area (CPI), provided by the U. S. Department of Labor, in accordance with Article XIII D of the California Constitution. The Engineer's Report also describes the proposed assessments to which credits have been applied due to a surplus in improvement funds in accordance with Section 22656 of the Landscape and Lighting Act.

**SECTION 5.** The amounts to be assessed for the expenses of the installation, maintenance, operation and service as described in said Report and Resolution shall be levied and collected in the same manner and by the same officers as taxes for County purposes are levied and collected and shall be disbursed and expended for maintenance, operation, and service of the said LLA District Nos. 1, 2, and 4 and Zones therein, all as described in the Engineer's Report and in Section 1 of the Resolution of intention.

**SECTION 6.** That the proceedings for the levying of assessments shall be taken under and in accordance with the Landscape and Lighting Act as heretofore defined.

**SECTION 7.** The Clerk of the Board is hereby ordered and directed to file a certified copy of the landscape maintenance district diagrams and assessments, together with a certified copy of this Resolution upon its adoption, with the County Auditor-Controller.

The foregoing resolution was on the \_\_\_\_\_ day of \_\_\_\_\_ adopted by the Board of Supervisors of the County of Los Angeles and ex-officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI  
Executive Officer of the  
Board of Supervisors of  
the County of Los Angeles

By: \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER JR.  
COUNTY COUNSEL

By   
Deputy County/ Counsel

**COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION  
SPECIAL DISTRICTS SECTION**

**ENGINEER'S COMBINED ANNUAL  
LEVY REPORT**

**DISTRICT NOS. 1, 2, AND 4  
FISCAL YEAR 2008/2009**



**INTENT MEETING:       April 29, 2008**  
**PUBLIC HEARING:       June 24, 2008**



***Corporate Office:***

27368 Via Industria  
Suite 110  
Temecula, CA 92590  
Tel: (951) 587-3500  
Tel: (800) 755-MUNI (6864)  
Fax: (951) 587-3510

***Office Locations:***

Lancaster, CA  
Oakland, CA  
Sacramento, CA

Phoenix, AZ  
Orlando, FL  
Seattle, WA  
Memphis, TN

# ENGINEER'S REPORT AFFIDAVIT

## Los Angeles County Landscaping and Lighting Act District Nos. 1, 2 and 4

Los Angeles County Department of Parks & Recreation  
Los Angeles County, State of California

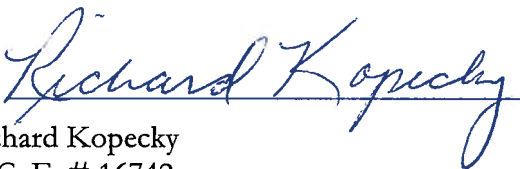
This Report describes the Districts and Zones therein including the improvements, budgets, parcels and assessments to be levied for fiscal year 2008-2009, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Los Angeles County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the County of Los Angeles Board of Supervisors.

Dated this 3<sup>rd</sup> day of April, 2008.

MuniFinancial



Stacey Reynolds, Project Manager  
District Administration Services

By:   
Richard Kopecky  
R. C. E. # 16742



**TABLE OF CONTENTS**

**I. OVERVIEW ..... 1**

- A. Introduction ..... 1
- B. Historical Background ..... 2
- C. Effects of the Right to Vote on Taxes Act (Proposition 218)..... 6
- D. Zones with Consumer Price Index Allowances ..... 7

**II. DESCRIPTION OF THE DISTRICTS ..... 8**

- A. Description of District Services ..... 8
- B. Benefit Zone Diagrams ..... 10
- C. Summary of Parcel by District Information ..... 10

**III. DISTRICT BUDGETS ..... 12**

- A. Estimated Cost of Improvements ..... 12
- B. Zone Budgets ..... 12

**IV. METHOD OF APPORTIONMENT ..... 13**

- A. General ..... 13
- B. Special Benefit ..... 13
- C. General Benefit ..... 14
- D. Methodology ..... 17
- E. Assessment ..... 19

**V. BONDS OR NOTES ..... 20**

**APPENDIX A – FY 2008/2009 DISTRICT BUDGETS**  
**APPENDIX B – FY 2008/2009 BENEFIT ZONE DIAGRAMS**  
**APPENDIX C – FY 2008/2009 ASSESSMENT ROLL**

## I. OVERVIEW

### A. Introduction

The County of Los Angeles (“County”) Department of Parks and Recreation, annually levies and collects special assessments in order to maintain landscape improvements within unincorporated County areas. These improvements are located within three (3) Districts established pursuant to the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (the “1972 Act”).

This Engineer’s Combined Annual Levy Report (the “Report”) describes the Districts, the zones therein, annexations, or changes to the Districts, and the proposed assessments for fiscal year 2008/2009. The proposed assessments presented in this Report are based on the historical and estimated costs to maintain the improvements that provide special benefit to properties within the Districts. The costs of improvements and the annual levy include the expenditures, deficits, surpluses, revenues, and reserves associated with those improvements. Each parcel is assessed proportionately for only those improvements provided and for which the parcel receives benefit.

The County may initiate proceedings for changes to the districts and zones for the continued maintenance and servicing of landscaping improvements by passing a Resolution. The initial resolution generally describes the territory within the districts and zone and any substantial changes in the districts or zones and orders an engineer to prepare and file a detailed report.

This Engineer’s Report for the *Los Angeles County Park and Recreation District* (hereafter referred to as “District”) has been prepared pursuant to *Sections 22622, in accordance with Article 4 (commencing with Section 22565) of Chapter 1 of 1972 Act*. The Report and the proposed assessments contained herein have been prepared in accordance with said requirements and the provisions of the California Constitution Article XIII D.

This Report, prepared by a licensed engineer, details the Districts and Zones and includes; plans and specifications of the improvements; an estimate of the costs of the improvements, including maintenance and servicing; a diagram, i.e., maps of the districts and zones showing the boundary of the districts and zones, the parcels or lots which benefit, and an estimate of costs of the improvements, maintenance and servicing. Once the Report is completed, it is presented to the Los Angeles County Board of Supervisors (the legislative body for the districts, hereafter referred to as the “Board of Supervisors”) for its review. The Board of Supervisors may approve the Report as presented or may order amendments to the Report and approve the Report as modified.

After the Report is approved, the Board of Supervisors shall adopt the Resolution of Intention which declares its intent to levy and collect assessments within the Districts and Zones, which includes a description of the improvements, the maintenance and servicing of those improvements, refers to the assessment Districts and Zones by their distinctive designations, may refer to the Report for the details of the Districts

and Zones, and sets the time and place for a public hearing on the levy of the proposed annual assessments.

At the public hearing, the Board of Supervisors will consider any public testimony in favor and/or opposing the assessments to fund the continued maintenance and servicing of the improvements. In conjunction with this hearing, any new or increased assessments will require confirmation of the assessment through a property owner protest ballot proceeding pursuant to the provisions of the California Constitution Article XIII D.

Following consideration of public comments and protests at the noticed public hearing and review of the Engineer's Combined Annual Levy Report, the Board of Supervisors may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments, the Board of Supervisors may order the levy and collection of assessments for fiscal year 2008/2009 pursuant to the 1972 Act. In such case, the assessment information will be submitted to the County Auditor/Controller, and included on the property tax roll for each benefiting parcel for fiscal year 2008/2009.

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

## **B. Historical Background**

### ***LLA District No. 1***

On July 12, 1979, the Board of Supervisors approved the formation of County Valencia Area-Wide Landscaping and Lighting Act (LLA) District No. 1 to provide for the maintenance and servicing of landscape improvements located in the medians throughout the District. On November 18, 1997, a joint resolution with the City of Santa Clarita was adopted for the transfer of jurisdiction (responsibility) for portions of this District. The Department of Parks and Recreation (the Department) currently administers the remaining portions of Los Angeles County LLA District No. 1 that was not transferred to the City of Santa Clarita, and is responsible for contracted landscape maintenance services for medians along Stevenson Ranch Parkway and Pico Canyon Road.

LLA District No. 1 includes the following three (3) assessment district designations:

- ◆ LLA District No. 1, Stevenson Ranch Parkway / Pico Canyon Road, annexed on July 1, 2002 (Los Angeles County Valencia Area-Wide LLA District No. 1)
- ◆ Annexation A-Copperhill Drive (Los Angeles County Valencia Area-Wide LLA District No. 1A), annexed on August 27, 2002



- ♦ Annexation B- Plum/White's Canyon (Los Angeles County Valencia Area-Wide LLA District No. 1B), annexed on June 29, 2003

### ***LLA District No. 2***

On August 10, 1995, the Board of Supervisors adopted a Resolution approving the consolidation of twenty-six (26) individual County-administered LLA Districts into Zones within a single district, which was designated Los Angeles County LLA District No. 2.

The Department currently administers Los Angeles County LLA District No. 2 and its subsequent Zones located within unincorporated areas of Los Angeles County.

Currently, LLA District No. 2 includes the following twenty-three (23) Zone designations:

2-19	Sagewood Valencia	2-40	Castaic Shadow Lake
2-20	El Dorado Village	2-43	Rowland Heights
2-21	Sunset Pointe	2-44	Bouquet Canyon
2-25	Stevenson Ranch	2-45	Lake Los Angeles
2-26	Emerald Crest	2-48	Shadow Hills
2-28	Vista Grande	2-51	Valencia High School
2-32	Lost Hills Commercial	2-55	Castaic North Bluff
2-33	Canyon Park	2-56	Commerce Center Area Wide
2-34	Hacienda	2-58	Rancho El Dorado
2-35	Montebello	2-62	Canyon Heights
2-36	Mountain Valley		
2-37	Castaic Hillcrest		
2-38	Sloan Canyon		

On June 26, 2001, the Board of Supervisors approved the increase of assessment on Zone 28 - Vista Grande by an additional \$366.80 per parcel, and added a Consumer Price Index (CPI) adjustment to begin in fiscal year 2002/03.

On June 26, 2001, the Board of Supervisors approved the detachment of Lot 1 of Tract 33158 from Zone 20 – El Dorado Village. This parcel was an apartment building and the owners will maintain the landscaping with their own forces.

On June 25, 2002, pursuant to the provisions of the California Constitution Article XIII D Section 4, the Board of Supervisors increased the assessment for Phases I and II within Zone 25 (Stevenson Ranch) by \$197 per parcel (From \$300 to \$497 per parcel). Phase III was also converted from a one-Parcel equals one-Equivalent Dwelling Unit system to a multi-tiered Equivalent Dwelling Unit methodology (see Section IV.D for details.) In addition, as part of the proceedings for the assessment

increase in Phase I and II and the modification to the method of apportionment and assessments for Phase III, the Board of Supervisors adopted a CPI adjustment for the annual assessments.

On June 25, 2002, the Board of Supervisors detached Zone 57 – Valencia Commerce Center - Local. The Valencia Commerce Center Business Association maintains the landscaping.

On July 24, 2002, the Lake Los Angeles Park property was deeded to the County of Los Angeles. A Memorandum of Understanding between the Lake Los Angeles Park Board and the County of Los Angeles identifies priorities for use of the assessments for Zone 45 - Lake Los Angeles.

On November 23, 2004 the Board of Supervisors approved an amendment to the rate and method of apportionment for LLA District No. 2 Zone 26-Emerald Crest. The assessments rate was amended from a per parcel calculation to an Equivalent Dwelling Unit (“EDU”) methodology and was set at a rate of \$125.00 per EDU. Beginning in fiscal year 2006/2007 the assessment may be increased annually for inflation based on the Consumer Price Index, All Urban Consumers for Los Angeles-Riverside-Orange County Area as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor. For fiscal year 2008/2009, assessment rate per parcel is \$133.39.

On February 20, 2007 the Board of Supervisors approved the transfer of jurisdiction over LLA District No. 2, Zone No. 52 Mountain View East to the City of Santa Clarita.

On July 3, 2007, the Board of Supervisors approved the transfer of jurisdiction over LLA District No.2, Zone No. 47 North Park to the City of Santa Clarita.

#### ***LLA District No. 4***

On July 8, 1997, the Board of Supervisors adopted a Resolution approving the formation of Los Angeles County LLA District No. 4 with the developments known as “The Enclave” (Zone 63) and “Double C Ranch” (Zone 64) being established as the first two Zones within this District. The Department currently administers Los Angeles County LLA District No. 4 and its subsequent Zones that were annexed to the District, each located within unincorporated areas of Los Angeles County.

Currently, LLA District No. 4 includes the following seventeen (17) Zone designations:

4-63	The Enclave	4-70	Lakeview
4-64	Double C Ranch	4-71	Haskell Canyon Ranch
4-65	Fair Oaks Ranch, Phase I	4-72	Copperhill twenty-two
4-65A	Fair Oaks Ranch, Phase II & III	4-73	Westridge
4-65B	Fair Oaks Park	4-74	Tesoro Del Valle

4-66	Valencia Marketplace	4-75	Westridge Area wide
4-67	Miramontes	4-76	Tesoro Adobe Park
4-68	West Creek Copperhill Village	4-77	West Creek Park
4-69	West Creek Canyon Estates		

On July 10, 2001, the Board of Supervisors approved the annexation of Zone 73 – Westridge, Zone 74 – Tesoro del Valle, and Zone 75 – County Valencia Westridge Area Wide into LLA District No. 4.

In May 2004 the improvements within Zone 73 and Zone 74 were modified as follows:

The maintenance of the slopes around Stevenson Ranch High School was added to the list of improvements for Zone 73, however the assessment rate was not affected by the additional improvements.

The maintenance area to be maintained within Zone 74 was reduced by 1,151,934 square feet (105 acres to 79 acres). However, the maintenance associated with the Cherry Tree Mitigation area was added to the list of improvements for Zone 74, and the assessment rate will not be affected by these changes.

On August 27, 2002, the Board of Supervisors approved the formation of Zone 65A for Phase II and Phase III of Fair Oaks Ranch.

On June 24, 2003, the Board of Supervisors approved the annexation of Zone 76 – Tesoro Adobe Park into LLA District No. 4.

On June 22, 2004, the Board of Supervisors approved annexations of Zone 65B annexation 2 – Fair Oaks Park into LLA District No. 4. For the fiscal year 2004/2005 the assessment rate was based on an Equivalent Dwelling Unit methodology and was set at \$164.00 per EDU which may be increased annually for inflation based on the Consumer Price Index, All Urban Consumers for the Los Angeles-Riverside-Orange County Area (CPI) as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor.

On June 22, 2004 the Board of Supervisors also approved an amendment to the rate and method of apportionment for LLA District No. 4 Zone 68 – Westcreek Copperhill Village and Zone 69 – Westcreek Canyon Estates. The assessment rate was amended from a per parcel calculation to an Equivalent Dwelling Unit methodology and was set at \$174.80 per EDU for Zone 68 and \$882.00 per EDU for Zone 69. The assessments may be increased annually for inflation based on the Consumer Price Index, All Urban Consumers for Los Angeles-Riverside-Orange County Area as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor.

On May 30, 2006 the Board of Supervisors approved annexations of Zone 77 – West Creek Park into LLA District No.4. For fiscal year 2006/2007 the assessment rate

was based on an Equivalent Dwelling Unit Methodology and was set at \$69.97 per EDU.

On July 31, 2007 the Board of Supervisors approved the increase of assessment rate in LLA District No. 4, Zone No. 68 – West Creek Copperhill Village, Zone 69 – West Creek Canyon Estates, and Zone 77 – West Creek Park. For Zone 68, the maximum assessment rate was set at \$97.92 per Residential EDU and \$111.58 per Commercial EDU. For Zone 69, the maximum assessment rate was set at \$972.79 per Residential EDU and \$1,012.37 per Commercial EDU. For Zone 77, the maximum assessment rate was set at \$268.38 per EDU. Commencing with fiscal year 2007/2008, the maximum assessments for Zone 68 and Zone 69 will increase annually for inflation based on the Consumer Price Index, All Urban Consumers for Los Angeles-Riverside-Orange County Area as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor.

In 2008, the Special Districts Section in collaboration with the Tesoro Del Valle Home Owners Association, is proposing a 3-year infrastructure improvement and beautification project in LLA District 4, Zone 74 (Tesoro Del Valle). The project will be undertaken utilizing reserve funds from assessments collected in the Zone.

### **C. Effects of the Right to Vote on Taxes Act (Proposition 218)**

In November 1996, the California voters approved Proposition 218 by a margin of 56.5% to 43.5%. The provisions of the Proposition, now California Constitutional Articles XIII C and XIII D established certain requirements and procedures for all local taxes, assessments, fees, and charges. Specifically, Article XIII D addressed the substantive and procedural requirements for assessments. Article XIII D affect all assessments upon real property for a special benefit conferred on the property. Assessments imposed under the Landscaping and Lighting Act of 1972 are considered benefit assessments.

Each and every parcel included in the original District formations and each subsequent annexation was conditioned to install landscape improvements before the development could proceed. In order to preserve the investment in the landscape improvements, the developer formed a district or annexed to an existing District to ensure the ongoing maintenance and operation of the landscape improvements associated with the development. Each developer, who did own all of the parcels subject to the assessment, agreed to the formation or annexation and the assessments being imposed. Subsequent owners of parcels were also made aware through title reports and Department of Real Estate “White Paper” reports that the parcels were in the District and subject to the assessments and therefore, purchase of the parcel(s) was also an agreement to be subject to the assessments. As such, the assessments for all the Districts and Zones described in this Report that were established prior to the passage of Proposition 218 are exempt from the provisions of Article XIII D. All subsequent formations or annexations that required the establishment of a new assessments as well as any subsequent increases to existing assessments including any inflationary adjustments or changes in the method of apportionment, if any, have been established and approved pursuant to the procedure and approval process of Section 4 of Article XIII D. It is the Assessment Engineer’s understanding that the assessments

established for each District and the Zones therein were originally imposed to fund a degree of maintenance, which can fluctuate from year to year, but as long as the maximum assessment for any prior year is not exceeded in future years, assessment balloting is not required.

### ***LLA District No. 1***

The annual assessment for LLA District No. 1 is not impacted by any additional requirements of Proposition 218 as it falls within the specified exemption of the Proposition. Assessments for Annexation A-Copperhill Drive and Annexation B-Plum/White's Canyon were approved pursuant to Article XIII D in fiscal year 2003/2004.

### ***LLA District No. 2***

All of the Zones within LLA District No. 2 addressed in this Engineer's Report except Zone Nos. 32, 38, 45, 51, 55, and 58 are exempt from Article XIII D of the California Constitution. Assessments for Zone Nos. 32, 45, 55, and 58 were approved pursuant to Article XIII D in Fiscal Year 1997/98. Assessments for Zone Nos. 38 and 51 were approved pursuant to Article XIII D in fiscal year 1998/99.

### ***LLA District No. 4***

Assessments for Zone Nos. 63 and 64 of LLA District No. 4 were approved pursuant to Article XIII D in fiscal year 1997/98 when the District was formed. Assessments for Zone Nos. 65, 66, and 67 were approved pursuant to Article XIII D in fiscal year 1998/99. Assessments for Zone Nos. 68, 69, 70, and 71 were approved pursuant to Article XIII D in fiscal year 1999/2000.

Assessments for Zone No. 72 were approved pursuant to Article XIII D in fiscal year 2000/2001. Assessments for Zone Nos. 73, 74, and 75 were approved pursuant to Article XIII D, in fiscal year 2001/2002 (July 10, 2001).

Assessments for Zone No. 76 were approved pursuant to Article XIII D, in fiscal year 2003/2004 (June 24, 2003).

Assessments for Zone No. 77 were approved pursuant to Article XIII D, in fiscal year 2005/06 (May 30, 2006). Zone No. 77 was first assessed in fiscal year 2006/2007.

Assessments for Zone Nos. 68, 69 and 77 were amended and approved pursuant to Article XIII D in fiscal year 2007/08 (July 31, 2007).

## **D. Zones with Consumer Price Index Allowances**

As part of the assessment approval process, property owners for the following Zones authorized an annual increase in the assessments in an amount not to exceed the

change in the Consumer Price Index, of All Urban Consumers, for the Los Angeles-Anaheim-Riverside Area ("CPI"), from February of the prior year to February of the current calendar year. This increase enables the District to keep current with increases in the cost of labor and materials. The CPI increase from February 2007 through February 2008 was 3.1 percent.

***LLA District No. 1***

LLA District No. 1A — Annexation A-Copperhill Drive  
LLA District No. 1B — Annexation B- Plum/White's Canyon

***LLA District No. 2***

Zone 25 Stevenson Ranch  
Zone 26 Emerald Crest  
Zone 28 Vista Grande  
Zone 38 Sloan Canyon  
Zone 51 Valencia High School

***LLA District No. 4***

Zone 65 Fair Oaks Ranch Phase I  
Zone 65A Fair Oaks Ranch Phase II & III  
Zone 65B Fair Oaks Park  
Zone 66 Valencia Marketplace  
Zone 67 Miramontes  
Zone 68 West Creek Copperhill Village  
Zone 69 West Creek Canyon Estates  
Zone 70 Lakeview  
Zone 71 Haskell Canyon Ranch  
Zone 72 Copperhill Twenty-Two  
Zone 73 Westridge  
Zone 74 Tesoro Del Valle  
Zone 75 Westridge Area-Wide  
Zone 76 Tesoro Adobe Park

**II. DESCRIPTION OF THE DISTRICTS**

**A. Description of District Services**

The Districts and subsequent zones and annexations provide and ensure the continued maintenance, servicing, administration, and operation of various landscaping improvements and associated appurtenances located within the public rights-of-way and dedicated landscape easements associated with the various tracts and on individual parcels located within the Districts. Each tract or parcel is identified within a designated zone with differing costs and benefits to the parcels within that zone. The spreading of the improvement costs is based upon the total cost of the improvements within each zone and is proportionately spread among all benefiting properties within the zone based on either acreage or number of parcels.

Each property is assessed only for the cost of the improvements from which benefit is received.

The services necessary for the Districts include, but are not limited to, and may be generally described as follows:

The operation, maintenance and servicing of landscaping, including trees, shrubs, grass, and other ornamental vegetation, and appurtenant facilities, including irrigation systems and drainage devices located in public places within the boundaries of the Districts.

Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of the landscaping and appurtenant facilities, including repair, removal, or replacement of all or part of any of the landscaping or appurtenant facilities; providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, and treating for disease or injury; the removal of trimmings, rubbish, debris, other solid waste; and pest control.

Servicing means the furnishing of electricity for the operation of any appurtenant facilities, and water for the irrigation and control of the landscaping and the maintenance of any of the landscaping and appurtenant facilities.

Plans and Specifications for the improvements for each of each of the zones are voluminous and are not bound in this Report. The plans and specifications for the improvements are on file at the Los Angeles County Department of Parks and Recreation, Special Districts Section and by reference are incorporated and made part of this Report.

Note: In District 4, Zone 70 there is no brushing in the zone, there are no easements for the brushing areas and brushing is not shown on the turnover sheets, plans or exhibits.

Commencing in fiscal year 2008/2009 and terminating in fiscal year 2010-2011, a portion of Zone 74 (Tesoro Del Valle)'s accumulated reserve funds will be utilized to undertake various infrastructure improvement and planting projects. The projects will be limited only to common areas within the boundaries of LLA District 4, Zone 74.

The proposed 3-year project for Zone 74 will plan to deliver the following:

1. Planting of 1000 trees of varying species in the common areas of the Zone
2. Addition of Ranch Style Plastic Fencing to the perimeter areas of the Zone
3. Add Backflow protection devices against theft and weather elements
4. Addition of turf areas
5. Addition of Fertigation system to the irrigation infrastructure for the delivery of nutrients, and rodent and pest control measures
6. Mulching on an annual basis

Completion of the above noted projects is strictly contingent upon the availability of funding. The timelines for completion of the above noted projects will be established at the sole discretion of Special Districts.

**B. Benefit Zone Diagrams**

Appendix B shows the exterior boundaries of each of the Zones within LLA District Nos. 1, 2, and 4. The diagram for Zone No. 25 has been amended to include 5.61 acres that were erroneously omitted from the diagram approved on June 29, 1999. This acreage does not include any assessable parcels and does not increase the assessment. In addition, the diagram for Zone No. 38 has been amended to include 4.53 acres. This acreage does not include any assessable parcels and does not increase the assessment. The diagram for District 1 has been amended to show only Zone 25 as the boundaries. In addition to the current medians within District 1 the amended map will show the location of additional maintenance areas along Pico Canyon (91,340 square feet) and 680 additional square feet of medians along Stevenson Ranch Parkway. The lines and dimensions of each existing parcel within each Zone for the 2008/2009 Assessment are shown on the Assessor's maps maintained by the County of Los Angeles, Office of the Assessor. Each existing parcel is identified by a distinctive number (Assessor Parcel Number) which is shown on the Assessor's maps. Said maps are incorporated herein by reference.



**C. Summary of Parcel by District Information**

The following table provides a listing of the estimated number of assessable parcels for each of the Districts and Zones for fiscal year 2008/2009:

Zone No.	Zone Name	Assessable Parcel
1-1	Stevenson Ranch/PICO Parkway Area Wide	3,683
1-1A	Annex A Copperhill Area Wide	2,204
1-1B	Annex B Plum/Whites Canyon Area Wide	1,715
2-19	Sagewood Valencia	159
2-20	El Dorado Village	628
2-21	Sunset Pointe	252
2-25	Stevenson Ranch	3,685
2-26	Emerald Crest	134
2-28	Vista Grande	84
2-32	Lost Hills Commercial	5
2-33	Canyon Park	502
2-34	Hacienda	2,930
2-35	Montebello	1,958
2-36	Mountain Valley	289
2-37	Castaic Hillcrest	897
2-38	Sloan Canyon	378
2-40	Castaic Shadow Lake	304
2-43	Rowland Heights	209
2-44	Bouquet Canyon	303
2-45	Lake Los Angeles	4,479
2-48	Shadow Hills	105
2-51	Valencia High School	807
2-55	Castaic North Bluff	290
2-56	Commerce Center A/W	974
2-58	Rancho El Dorado	100
2-62	Canyon Heights	218
4-63	The Enclave	77
4-64	Double C Ranch	299
4-65	Fair Oaks Ranch, Phase I	396
4-65A	Fair Oaks Ranch, Phase II & III	801
4-65B	Fair Oaks Park	434
4-66	Valencia Marketplace	30
4-67	Miramontes	399
4-68	West Creek Copperhill Village	328
4-69	West Creek Canyon Estates	411
4-70	Lakeview	84
4-71	Haskell Canyon Ranch	222
4-72	Copperhill 22	22
4-73	Westridge	1,024
4-74	Tesoro Del Valle	1,107
4-75	Westridge Area Wide	1,024
4-76	Tesoro Adobe Park	1,139
4-77	West Creek Park	734

### **III. DISTRICT BUDGETS**

#### **A. Estimated Cost of Improvements**

The 1972 Act provides that the estimated costs of the improvements for the fiscal year shall include the total cost of constructing or installing all proposed improvements, the total cost of maintaining and servicing all existing and proposed improvements, and incidental expenses. Incidental expenses may include reserves to fund the maintenance and servicing of the Zones until December 10 of the fiscal year or whenever the Department begins to receive revenue from assessments collected by the County Auditor-Controller.

The 1972 Act also provides that the amount of any surplus, deficit, or contribution be included in the estimated cost of improvements. The net amount to be assessed on the parcels within each District and Zone is the total cost of installation, maintenance and servicing with adjustments either positive or negative for reserves, surpluses, deficits, and/or contributions.

Over the next fiscal year, reserve funds for Zone 25 and 73 will be used for various Capital Improvement Projects. Descriptions for these projects will be available at the office of the Los Angeles County Department of Parks and Recreation, Special District Sections.

The specific estimated costs of improvements for each of the Zones are extensive and are not bound in this Report but are incorporated herein by reference. The estimated costs are on file in the office of the Los Angeles County Department of Parks and Recreation, Special Districts Section, where they are available for public inspection.

#### **B. Zone Budgets**

The Zone Budget for fiscal year 2008/2009 has been included as Appendix A of this Report. Please refer to that section for details.

## **IV. METHOD OF APPORTIONMENT**

### **A. General**

The 1972 Act provides that assessments may be apportioned upon all assessable lots or parcels of land within an assessment district in proportion to the estimated benefits to be received by each lot or parcel from the improvements. In addition, Proposition 218 requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. The Proposition provides that only special benefits are assessable, and the County must separate the general benefits from the special benefits conferred on a parcel. A special benefit is a particular and distinct benefit over and above general benefits conferred on the public at large, including real property within the district. The general enhancement of property value does not constitute a special benefit.

### **B. Special Benefit**

In a landscape maintenance district or zone the developers of the land typically install the landscape improvements for the benefit of properties within the development, and the continued maintenance is guaranteed through the establishment of a landscape maintenance district. If the installation of the improvements and the guaranteed maintenance did not occur, the lots would not have been established and could not have been sold to any distinct and separate owner. The establishment of each distinct or zone and separate lot is a special benefit, which permits the construction of a building or structure on the property and the ownership and sale of the distinct lot in perpetuity.

All the lots are established at the same time once the conditions regarding the improvements and the continued maintenance are guaranteed. As a result, each lot within a zone receives a special and distinct benefit from the improvements and to the same degree.

The improvements continue to confer a particular and distinct special benefit upon parcels within the Zones because of the nature of the improvements. The proper maintenance of landscaping and appurtenant facilities specially benefit parcels within the Zones by moderating temperatures, and providing oxygenation thereby enhancing the environmental quality of the parcels and making them more desirable. The spraying and treating of landscaping for disease reduces the likelihood of insect infestation and other diseases spreading to landscaping located throughout the properties within the Zones. The proper maintenance of the landscaping, ornamental structures, and appurtenant facilities reduces property-related crimes (especially vandalism) against properties in the Zones. The landscaping helps to visually join the various segments of the community, which enhance property. Finally, the proper maintenance of landscaping and ornamental structures improves the attractiveness of

the properties within the Zones and provides a positive visual experience each and every time a trip is made to or from the property.

**C. General Benefit**

In addition to the special benefits received by the parcels within each of the various Districts or Zones, the maintenance, operation, and servicing of landscaping may indirectly benefit surrounding properties or the public at large. However, it has been determined that in most cases, the benefits conferred on other properties or to the public at large is more general in nature and are not consider special benefits. For example, the proper maintenance of landscaping and appurtenant facilities within the District and Zones control dust from blowing onto properties within the Zones, but may also indirectly control dust from blowing onto properties outside of the Zones. The spraying and treating of landscaping for disease reduces the likelihood of insect infestation and other diseases spreading to landscaping throughout Zones, but also reduces the likelihood that other properties within the County would be affected. In addition, the proper maintenance of landscaping and ornamental structures provides a positive visual experience to persons passing by the Zones. Although these examples could be considered benefits, they are clearly incidental benefits conferred by the proper maintenance of the improvements and not a direct and special benefit to any properties other than those for which the improvements are maintained. Therefore, it has been determined that all improvements provided by the Districts are considered only special benefits for assessment purposes unless otherwise noted. Any portion of the improvements and the costs associated with those improvements determined to be a quantifiable general benefit will be funded from other revenue sources and will be excluded from the special benefit assessments.

***LLA District No. 1***

Parcel assessments and benefits for the original parcels in LLA District No. 1 were addressed in the 1997/98 Engineer's Report. The majority of the improvement maintenance within this District was transferred to the City of Santa Clarita in November 1997 with the remaining maintenance for LLA District No. 1 being associated with improvements in the area known as Stevenson Ranch, the boundaries of which are coterminous with the boundaries of Zone 25 of LLA District No. 2. This transfer of a portion of the improvements to the City of Santa Clarita did not change the benefit findings established in the 1997/98 Engineer's Report, as the remaining improvements are associated specifically with the properties in Stevenson Ranch. Similar to LLA District No. 1, the improvements associated with Annexation LLA District No. 1A-Copperhill Drive and Annexation LLA District No. 1B-Plum/White's Canyon, are specifically within the boundaries of those annexation areas and provide a special benefit to only parcels within those respective areas. The general and special benefits for Annexation LLA District No. 1A-Copperhill Drive and Annexation LLA District No. 1B-Plum/White's Canyon were addressed in the 2002/2003 and 2003/2004 Engineer's Reports respectively.

The primary benefits derived from the maintenance of the specific landscape improvements associated with each of these distinctive areas of LLA District No. 1 are the beautification of the roadways system associated with those properties and which is traveled by the residents within each of these respective communities. In view of the fact that the benefits derived apply equally to all residents and parcels, within each respective area, it has been determined that only the taxable parcels within each respective area of LLA District No. 1 (Stevenson Ranch, Annexation 1A and Annexation 1B) receive benefit from the improvements associated with their respective development and community and the net amount to be assessed in each respective area shall be apportioned to only those parcels that benefit in those respective areas.

### ***LLA District No. 2***

For Zone Nos. 19, 20, 21, 25, 26, 28, 32, 45, 55, and 58, the determination of general and special benefits were addressed in the 1997/98 Engineer's Reports. For Zone Nos. 38 and 51, the determination of general and special benefits was addressed in the 1998/99 Engineer's Report. For Zone No. 25, the determination of general and special benefits was addressed in the 2002/2003 Engineer's Report. Said benefits are summarized as follows:

#### Zone Nos. 32, 38, 51, 55, and 58

All of the lots or parcels within each of the zones receive all of the unique, special benefits equally from the maintenance of the improvements. Since all of the benefits are special, there are no general benefits to the lots or parcels within the zone. No parcels outside the zone benefit from the maintenance of the improvements; therefore, there are no benefits of a general nature to the public at large.

#### Zone No. 45

Lake Los Angeles Park also known as (a.k.a.) Stephen Sorenson Park is available for the use and enjoyment of residents, customers, clients, employees, and visitors of those parcels located within the benefit zone, as well as residents, customers, clients, employees, and visitors of those parcels located outside of the benefit zone. For Lake Los Angeles Park, the potential for use of the park facilities by residents, customers, clients, employees, and visitors of those parcels located within the benefit zone is the portion of the benefit allocable to special benefit. The potential for use of the park facilities by residents, customers, clients, employees, and visitors of those parcels located outside the benefit zone is the portion of the benefit allocable to general benefit.

Using a combination of the number of developed parcels outside the benefit zone and a limited survey of park use, it was determined that the general benefit was 2% and the special benefit was 98%.

The primary benefits derived from the maintenance and improvements for Lake Los Angeles Zone No. 45 are the beautification of a community park, the creation of an

open space, and the development of recreational areas that are available to be used and/or enjoyed by all of the property owners within the zone. In view of the fact that the benefits derived apply equally to all parcels, it has been determined that all assessable parcels would receive the same net assessment.

Zone No. 25

For Zone 25 the area within the road rights-of-ways, and surrounding the development are landscaped easements, which are owned in common by all the owners within the development. These are the landscaping improvements that are maintained by the Zone. Since these improvements are for the benefit of the owners and they also benefit from the maintenance of these improvements, only the owners of property within the Zone are assessed for this benefit and its costs. The portion of the total landscape maintenance costs, which are associated with general benefits, will not be assessed to the parcels in the Zone, but will be paid from other County Funds.

Zone Nos. 47 and 52

Zone Nos. 47 and 52 were transferred to the City of Santa Clarita for maintenance in 2007; therefore parcels within these two zone are no longer levied by the County of Los Angeles Department of Parks and Recreation.

***LLA District No. 4***

For Zone Nos. 63 through 77, the determination of general and special benefits were established in prior Engineer's Reports and are summarized as follows:

The grading and the landscaped slopes were a necessary condition for the establishment of the separate lots or parcels within the zone. Since each lot or parcel required the improvements to exist, each lot receives an equal and special benefit from the improvements. No one lot received any more benefit from the improvements than any other lot. Since no lots outside the zone receive this benefit, it is a unique and special benefit to only these lots of parcels in the zone. Since all of the benefits are special, there are no general benefits to the lots of parcels within the zone. No parcel outside the zone benefits from the maintenance of the improvements; therefore, there are not benefits of a general nature to the public at large.

In a single-family residential zone, all of the parcels in the zone receive the same special benefit from the improvements, due to their similarity in size and use and their similar proximity to the improvements. Therefore, as the benefits derived apply equally to all parcels, it has been determined that all taxable parcels would receive the same net assessment.

The same general and special benefits, except for Zone No. 66, 76 and 77, apply for this Engineer's Report.

Zone No. 66

Zone No. 66 includes a landscaped street median. Maintenance of street median landscaping is a special benefit to those parcels within the Zone. Individuals that do not reside within the Zone but travel to or through the Zone could receive temporary benefit, but said benefits are minimal and very difficult to quantify. There is no reliable method available to identify, which individuals travel to or through the Zone. Even if the individuals could be identified, there is no mechanism available for collecting assessments. However, in keeping with the intent of Article XIII D of the California Constitution, it is assumed the general benefit is 2%.

Zone No. 76

Tesoro Adobe Park, the area within and surrounding the adobe park consists of landscaped easements and other improvements including the preservation of historic structures. All the parcels are established at the same time once the conditions regarding the improvements and the continued maintenance are guaranteed. As a result, each parcel within a district receives a special and distinct benefit from the improvements and to the same degree. Individuals that do not reside within the Zone but travel to or through the Zone receive temporary benefit. The percentage of general benefit for maintenance of the improvements is as follows: Landscaping - 2%, Parking - 1%, Amphitheater - 1%, Historic Structures - 1% and Parks in general - 1%.

For Zone No. 77 – West Creek Park, it has been determined that, even though the parcels within this Zone receive all of the unique, special benefits from the maintenance of the West Creek Park improvements, existing projects outside of this Zone also benefit from the maintenance of the park, such as two projects to the south, three projects to the east, and one existing project to the north. It has been determined that the percent General Benefit attributable to these projects is 56%. Therefore, 56% of the maintenance of the park would not be funded by this Zone, but by the County's General Fund. As such, only 44% of the park's usage would be attributable to Zone No. 77 and shall be funded by Zone No. 77.

**D. Methodology**

For all Districts and Zones, in determining the total cost per zone for each fiscal year, the total estimated cost of the improvements (installation, construction, annual maintenance and servicing expenses, and operating reserves) less the surplus from previous fiscal year and the interest earned on said surplus, were used to determine the amount to be assessed. In addition to any prior year surpluses, for certain Zones, a self-maintenance credit is applied to reduce the amount to be assessed based on maintenance to the authorized improvements that is paid for from other sources. In view of the fact that the benefits derived apply equally to all parcels, it has been determined that all assessable parcels would receive the same net assessment. The cost to be assessed on each parcel is determined by dividing the total amount to be assessed by the number of assessable parcels within the Zone.

Exceptions to the above-mentioned methodology are for improvements and services associated with specific annexations or Zones where it has been determined that a variation in benefit exist between parcels within that Zone or annexation area and a more appropriate allocation of benefit is based on Equivalent Dwelling Units rather than a per parcel method of apportionment. An Equivalent Dwelling Unit (EDU) method of apportionment is currently applied to calculate each parcel's proportional benefit and assessment in the following Zones or District Designations:

- Annexation 1A-Copperhill Drive of LLA District No. 1
- Annexation 1B-Plum/White's Canyon of LLA District No. 1
- Zone 25 (Stevenson Ranch) of LLA District No. 2
- Zone 65A (Fair Oaks Ranch) of LLA District No. 4
- Zone 65B (Fair Oaks Park) of LLA District No. 4
- Zone 68 (West Creek Copper Village) of LLA District No. 4
- Zone 69 (West Creek Canyon Estates) of LLA District No. 4
- Zone 76 (Tesoro Adobe Park) of LLA District No. 4
- Zone 77 (West Creek Park) of LLA District No. 4

Accordingly, the methodologies used for the Districts and Zones in the County of Los Angeles LLA Districts No. 1, No.2 and No. 4. are as follows:

All Zones (except Annexation A-Copperhill Drive; Annexation B-Plum/White's Canyon within LLA District No. 1; Zone 25 within LLA District No. 2; Zones 65A, 65B, 68, 69, 76 and 77 within LLA District No. 4).

Land Use	Description	Parcel or EDU
All Parcels	Various	1.00

Annexation A-Copperhill Drive and Annexation B-Plum/White's Canyon within LLA District No. 1

Land Use	Description	EDU
Taxable Parcels	1 unit	1.00
Townhouse/Condominium	1 unit	0.80
Apartment	1 unit	0.70
Commercial	1 Gross Acre	5.00



Zone 25 within LLA District No. 2

Land Use	Description	EDU
Single Family Residential	1 single family dwelling unit	1.00
Multi-Family	1 multi-family dwelling unit	0.75
Senior Apartments	1 senior apartment unit	0.50

Zones 65A and 65B within LLA District No. 4

Land Use	Description	EDU
Single Family Residential	1 single family dwelling unit	1.00

Zones 68 and 69 within LLA District No. 4

Land Use	Description	EDU
Single Family	1 unit	1.00
Apartment	1 unit	0.70
Condominium	1 unit	0.80
Commercial	1 Gross Acre	1.00

Zone 76 within LLA District No. 4

Land Use	Description	EDU
Taxable Parcels	1 unit	1.00
Townhouse/Condominium	1 unit	0.80
Apartment	1 unit	0.70
Commercial	1 Gross Acre	0.556

Zone 77 within LLA District No. 4

Land Use	Description	EDU
Single Family	1 unit	1.00
Condominium	1 unit	0.80
Apartment	1 unit	0.70

**E. Assessment**

All assessed lots or parcels of real property within the Districts and Zones are listed on the Assessment Roll, which is on file at the County, and is hereby made a part of this Report by reference. The assessment roll states the net amount to be assessed upon assessable lands within the Districts and Zones for fiscal year 2008/2009, shows the fiscal year 2008/2009 assessment upon each lot and parcel within the Districts and Zones, and describes each assessable lot or parcel of land within the Districts and Zones. These lots and parcels are more particularly described in the County Assessment Roll, which is on file in the office of the Los Angeles County Assessor and by reference is made a part of this Report as "Appendix C." The

information included therein was obtained from the latest Secured Roll (July, 2007) from the County of Los Angeles, Office of the Assessor.

**V. BONDS OR NOTES**

There are no bonds or notes to be issued in conjunction with the fiscal year 2008/2009 assessments for those zones within LLA District Nos. 1, 2, or 4.

**APPENDIX A**  
**FISCAL YEAR 2008/2009**  
**DISTRICT BUDGETS**

The following Budget summarizes the estimated costs of the improvements for the fiscal year and includes the total cost of constructing or installing all proposed improvements, the total cost of maintaining and servicing all existing and proposed improvements, and incidental expenses.

The specific estimated costs of improvements for each of the Zones are extensive and are not bound in this Report but are incorporated herein by reference. The estimated costs are on file in the office of the Los Angeles County Department of Parks and Recreation, Special Districts Section, where they are available for public inspection.

## **APPENDIX B DISTRICT DIAGRAM**

The District Assessment Diagrams reflect the boundaries of the District Zones. Specific Assessment Diagrams identifying the improvements maintained for each District are extensive and are not bound in this Report but are incorporated herein by reference and are on file in the office of the Los Angeles County Department of Parks and Recreation, Special Districts Section, where they are available for public inspection.

### Notes:

The Zone 25 diagram has been amended to include 5.61 acres that were incorrectly omitted from this diagram as approved in June of 1999. This portion does not include any assessable parcels and does not increase the assessment. The Zone 38 diagram has been amended to include 4.53 acres. This portion does not include any assessable parcels and does not increase the assessment.

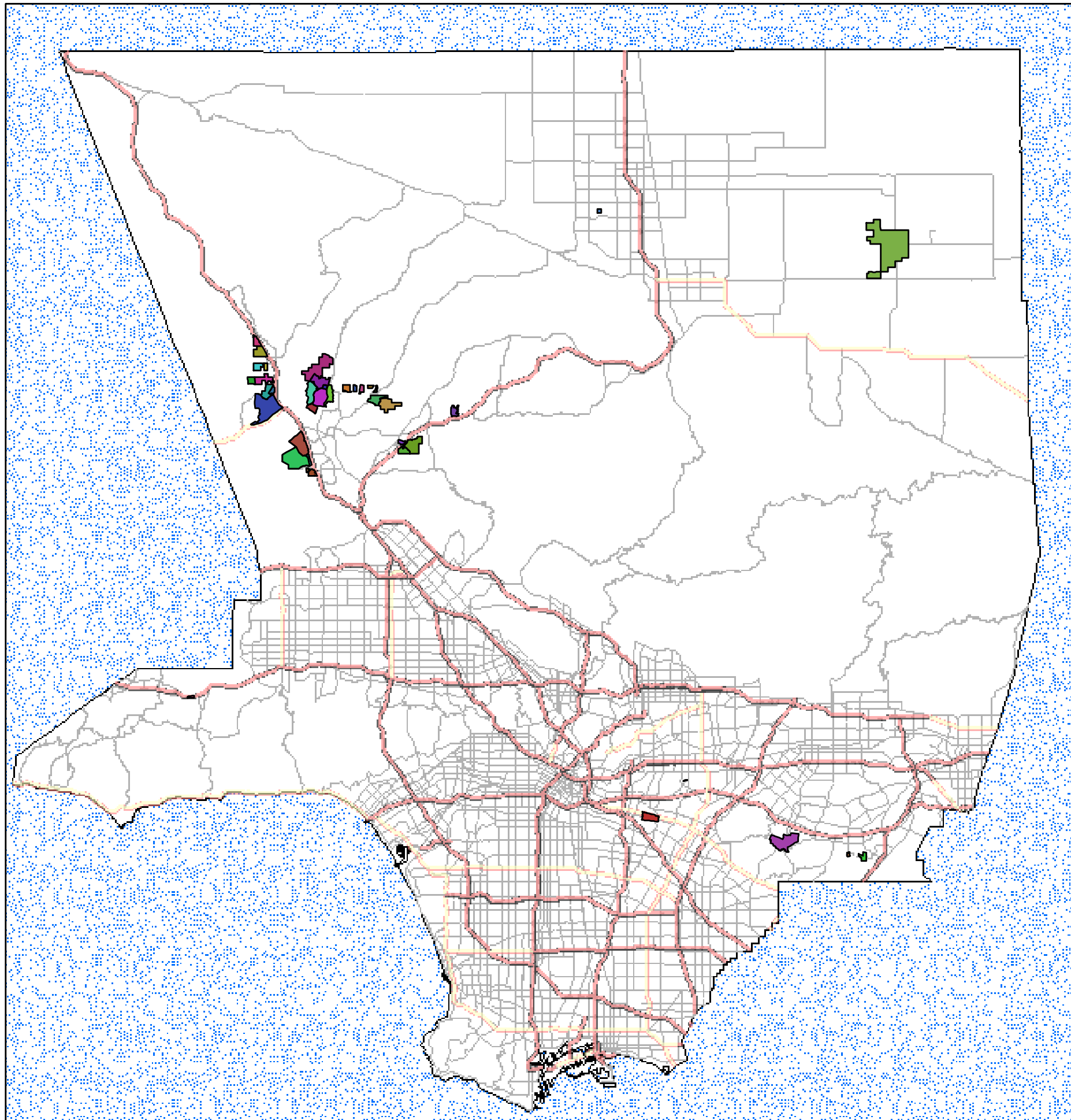
The District 1 diagram has been amended to show the Zone 25 boundaries only. Further, this diagram shows the 91,340 square feet of additional maintenance along Pico Canyon Road and 680 additional square feet of medians along Stevenson Ranch Parkway.

**APPENDIX C**  
**FISCAL YEAR 2008/2009**  
**ASSESSMENT ROLL**

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

Following consideration of public comments and protests at a public hearing and review of the Engineer's Combined Annual Levy Report, the Board of Supervisors may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments, the Board may order the levy and collection of assessments for fiscal year 2008/2009 pursuant to the 1972 Act. In such case, the assessment information will be submitted to the County Auditor-Controller, and included on the property tax roll for each benefiting parcel for fiscal year 2008/2009.





**Legend**

**District**

- District 1 Zone 1
- District 1 Annexation A
- District 1 Annexation B
- District 2 Zone 19
- District 2 Zone 20
- District 2 Zone 21
- District 2 Zone 25
- District 2 Zone 26
- District 2 Zone 28
- District 2 Zone 32
- District 2 Zone 33
- District 2 Zone 34
- District 2 Zone 35
- District 2 Zone 36
- District 2 Zone 37
- District 2 Zone 38
- District 2 Zone 40
- District 2 Zone 43
- District 2 Zone 44
- District 2 Zone 45
- District 2 Zone 47
- District 2 Zone 48
- District 2 Zone 51
- District 2 Zone 52
- District 2 Zone 55
- District 2 Zone 56
- District 2 Zone 57
- District 2 Zone 58
- District 2 Zone 62
- District 4 Zone 63
- District 4 Zone 64
- District 4 Zone 65
- District 4 Zone 65A
- District 4 Zone 66
- District 4 Zone 67
- District 4 Zone 68
- District 4 Zone 69
- District 4 Zone 70
- District 4 Zone 71
- District 4 Zone 72
- District 4 Zone 73
- District 4 Zone 74
- District 4 Zone 75
- District 4 Zone 76
- Freeway
- Highway
- Roads
- LA County

FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF THE COUNTY OF LOS ANGELES, CALIFORNIA.

RECORDED IN THE OFFICE OF THE CLERK OF THE BOARD COUNTY OF LOS ANGELES, CALIFORNIA.

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF THE COUNTY OF LOS ANGELES, CALIFORNIA ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM FOR THE FISCAL YEAR 2004-2005 AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF LOS ANGELES. REFERENCE IS HERBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVEID AGAINST EACH PARCEL OF LAND.

CLERK OF THE BOARD

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

County of Los Angeles  
 Landscaping and Lighting Districts No. 1, No.2, and No. 4  
 Assessment Diagram

COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION  
SPECIAL DISTRICTS SECTION  
28245 AVENUE CROCKER, SUITE 240  
SANTA CLARITA, CA 91355

# ENGINEER'S REPORT

COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

LLA DISTRICT NO. 2, ZONE NO. 21  
(SUNSET POINTE)

FISCAL YEAR 2008/2009



*Intent Meeting: April 29, 2008*  
*Public Hearing: June 24, 2008*



**ENGINEER'S REPORT AFFIDAVIT**

**LLA DISTRICT NO. 2, ZONE NO. 21  
(SUNSET POINTE)**

**County of Los Angeles, State of California**

This Report describes the District and Zone therein including the improvements, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the County of Los Angeles Assessor's maps for a detailed description of the lines and dimensions of parcels within the District and Zone. The undersigned respectfully submits the enclosed Report as directed by the Board of Supervisors.

Dated this 24th day of June, 2008

MuniFinancial  
Assessment Engineer  
On Behalf of the County of Los Angeles, Department of Parks and Recreation

By: \_\_\_\_\_  
Bryan Miller, Senior Project Manager

By: \_\_\_\_\_  
Richard Kopecky, Engineer of Work  
R.C.E. # 16742

**LLA DISTRICT NO. 2, ZONE NO. 21  
(SUNSET POINTE)**

**TABLE OF CONTENTS**

I.	INTRODUCTION.....	4
II.	PLANS AND SPECIFICATIONS .....	6
III.	ESTIMATED COSTS OF THE IMPROVEMENTS.....	6
IV.	ASSESSMENT DIAGRAM.....	7
V.	ASSESSMENT.....	7
VI.	METHOD OF ASSESSMENT .....	8

APPENDIX A – ASSESSMENT ROLL

APPENDIX B – ASSESSMENT DIAGRAM

**LLA DISTRICT NO. 2, ZONE NO. 21  
(SUNSET POINTE)**

**I. INTRODUCTION**

This report is prepared in compliance with the requirements of Article 4, Chapter 1, of the Landscaping and Lighting Act of 1972, (hereinafter referred to as the "Act") which is Part 2, Division 15 of the California Streets and Highways Code. This report considers an amendment to the rate and method of apportionment of assessments within the County's Landscape Maintenance Districts 2 (hereinafter referred to as the "District"), Zone No. 21 (hereinafter referred to as the "Zone").

Pursuant to the Act, the Board of Supervisors is the legislative body for the District and Zone, and may initiate changes to the original District and Zone acting as the governing body for the operations and administration of the District and Zone.

Section 22608 of the Streets and Highways Code further states that any proceedings to amend the original District and Zone will be limited to the territory included within the District and Zone. This report will be limited to those properties proposed to be included within the District and Zone as identified in Section II.

Originally, when the Zone was established in 1986 the assessment rate for maintenance was \$550 per parcel. This assessment rate was assessed on each parcel in the Zone regardless of land use. Since 1986, the landscaping has matured as well as the irrigation infrastructure. However, there was no allowance for an adjustment in the assessments to account for inflation. Over the past few twenty-two years, maintenance costs have gone up and the aging infrastructure has become more costly to repair. Water and electricity costs have also increased as well as a trend towards water conservation.

As a result, the original assessment rates within the Zone do not reflect the actual costs incurred by the County on an annual basis. To meet an increased budget and to better comply with Proposition 218 the County Department of Parks and recreation is seeking to amend the rate and method of apportionment within the Zone. The proposed amendment will apportion the assessments on the parcels in accordance to the benefit they receive. This apportionment will be by equivalent dwelling unit (EDU) instead of the existing per parcel method. In addition there will be a proposed increase to the existing rates within the Zone to meet the current maintenance budget set by the County.

**RIGHT TO VOTE ON TAXES ACT (PROPOSITION 218)**

On November 5, 1996, the electorate approved Proposition 218, Right to Vote on Taxes Act, which added Articles XIII C and XIII D to the California Constitution. The Proposition affects all assessments upon real property for a special benefit conferred on the property. Assessments imposed under the Landscaping and Lighting Act of 1972 are considered to be these types of benefit assessments.

Each property owner who owns parcels within the Zone subject to assessments will be sent an

Assessment Ballot and Notice of Public Hearing requesting either their approval or opposition for an amendment to the original rate and method of apportionment. Subsequent owners of parcels, following the public hearing, would be made aware through title reports and Department of Real Estate "White Paper" reports that the parcels are in the Zone and subject to the assessments. Purchase of the parcel(s) is also an agreement by the new owners to be subject to the assessments.

The County may initiate proceedings for an amendment to the rate and method of apportionment by passing a resolution declaring the County's intention. This Resolution of Intention generally describes the territory to be included within the Zone and orders an engineer to prepare and file a detailed report.

This report, prepared by a licensed engineer, details only the territory included within the existing Zone and must include: plans and specifications of the improvements; a) an estimate of the costs of the improvements, including maintenance and servicing; b) a diagram, i.e., map of the Zone showing the boundary of the Zone; c) the parcels which benefit; and d) an estimate of costs of the improvements, maintenance, and servicing. Once the report is completed, it is presented to the Board of Supervisors (the legislative body) for its review and approval as presented, or may be modified and approved.

After the report is approved, the County adopts the Resolution of Intention which declares its intent to amend the rate and method of apportionment of assessments for the Zone, describes the improvements, including maintenance and servicing, refers to the Zone by its distinctive designation, refers to the report for the details of the Zone, and sets a time for a public hearing on the amendment.

The Right to Vote on Taxes Act, Articles XIII C and XIII D, requires that the County Board of Supervisors conduct a public hearing not less than forty-five days after mailing a Notice of Assessment and Assessment Ballot explaining the amendment to record owners of each parcel which will have a special benefit conferred upon them and upon which the amendment will affect.

At the public hearing, the County will count the Assessment Ballots returned and consider the public testimony in favor and/or opposing the amendment. If the amendment receives property owner approval, the amended assessments will be approved for levy and the amended rate will replace the current rate. If the amendment does not receive voter approval the amended assessments will not be imposed and the original assessments will continue to be levied at their existing fiscal year 2007/2008 rates.

If authorized, the assessments and the amendments would be placed on the 2008/2009 County Tax Roll and would be collected with the regular County property taxes.

## **II. PLANS AND SPECIFICATIONS**

The improvements are located within LLA District No. 2, Zone No. 21 (Sunset Pointe)

### **Improvements**

A list of the Improvements for the Zone is voluminous and is included here by reference only and is on file in more detail in the office of County of Los Angeles Department of Parks and Recreation, Special Districts Division where they are available for public inspection.

### **Maintenance**

The proposed maintenance for the Zone includes, but is not limited to, and may be generally described as follows:

The operation, maintenance, and servicing of ornamental structures, landscaping, including trees, shrubs, grass, and other ornamental vegetation, and appurtenant facilities, including irrigation systems, and drainage devices located in public places within the boundaries of the Zone. Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of the ornamental structures, landscaping, and appurtenant facilities, including repair, removal, or replacement of all or part of any of the ornamental structures, landscaping, or appurtenant facilities; providing for the life, growth, health, and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, and treating for disease or injury; the removal of trimmings, rubbish, debris, other solid waste; and pest control. Servicing means the furnishing of electricity for the operation of any appurtenant facilities, and water for the irrigation and control of the landscaping and the maintenance of any of the ornamental structures, landscaping, and appurtenant facilities.

Plans and Specifications for the improvements for the Zone are voluminous and are not bound in this report but by this reference are incorporated and made a part of this report. The plans and specifications are on file in the office of County of Los Angeles Department of Parks and Recreation, Special Districts Division where they are available for public inspection.

## **III. ESTIMATED COSTS OF THE IMPROVEMENTS**

The Act provides that the estimated costs of the maintenance of the improvements shall include the total cost of the maintenance of the improvements for fiscal year 2008/2009, including incidentals, which may include reserves to operate the Zone until funds are transferred to the County from the County of Los Angeles Auditor/Controller around December 10 of the same fiscal year.

The Act also provides that the amount of any surplus, deficit, or contribution be included in the estimated cost of improvements. The net amount to be assessed on the parcels within the Zone is the total cost of installation, maintenance, and servicing with adjustments either positive or negative for reserves, surpluses, deficits, and/or contributions.

Estimated costs of the maintenance of the improvements for the Zone are voluminous and are not bound in this report but by this reference are incorporated and made a part of this report. The

estimated costs are on file in the office of the County of Los Angeles Department of Parks and Recreation, Special Districts Division where they are available for public inspection.

#### **IV. ASSESSMENT DIAGRAM**

The location and boundary of the District and Zone is currently located in unincorporated Los Angeles County adjacent to the City of Santa Clarita.

The boundary maps/diagrams are voluminous and are not bound in this report but by this reference are incorporated and made a part of this report. For details of the parcels, reference is made to the assessor maps on file with the County Assessor. Assessor information for this report was obtained from the latest assessment roll from the County of Los Angeles, Office of the Assessor.

#### **V. ASSESSMENT**

All assessed parcels of real property within the Zone are listed on the assessment roll, which is on file at the County, and is hereby made a part of this report by reference. The assessment roll identifies each parcel of land within the Zone and states the net amount to be assessed upon the assessable parcels for fiscal year 2008/2009. These parcels are more particularly described on the County assessment roll, which is on file in the office of the County of Los Angeles Assessor and by reference is made a part of this report as "Appendix A."

Zone 21 does not currently have provisions for a cost of living increase and no increase provision is considered as a part of this report.

Based on land use information provided by the County Assessor, parcels within the Zone are residential, commercial, or public parcels. The primary benefit derived is from the maintenance of perimeter and common area landscaping.

As a condition of tentative map approval, open space/common area parcels are required to be left as open space and no construction can occur on them. However, these parcels do benefit from the landscape maintenance for slope stability and therefore, these parcels will be assessed a proportionate share.

In accordance with Section 4 of Article XIII D of the California Constitution, publicly owned parcels are required to be assessed unless they in fact receive no benefit. There are no publicly owned parcels within this Zone.

#### Operation and Maintenance

For the annual operations and maintenance of the landscape improvements within the Zone the amount to be assessed for Zone for fiscal year 2008/2009 will be \$224,970. The amount to be assessed per Equivalent Dwelling Unit (EDU) for fiscal year 2008/2009 will be \$750 per EDU.

## **VI. METHOD OF ASSESSMENT**

### **BACKGROUND**

The Landscaping and Lighting Act of 1972 provides that assessments may be apportioned upon all assessable parcels of land within an assessment district or zone in proportion to the estimated benefits to be received by each parcel from the improvements to be maintained. In addition, Proposition 218 requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. The Proposition provides that only special benefits are assessable, and the County must separate the general benefits from the special benefits conferred on a parcel. A special benefit is a particular and distinct benefit over and above general benefits conferred on the public at large, including real property within the district. The general enhancement of property value does not constitute a special benefit.

### **SPECIAL BENEFIT**

In a landscape maintenance district or zone, developers of the land typically install the landscape improvements, and guarantee the continued maintenance through the establishment of a landscape maintenance district or zone. If the installation of the improvements and the guaranteed maintenance did not occur, the parcels would not have been established and could not have been sold to any distinct and separate owner. The establishment of each distinct and separate parcel is a special benefit, which permits the construction of a building or structure on the property and the ownership and sale of the distinct parcel in perpetuity.

All the parcels are established at the same time once the conditions regarding the improvements and the continued maintenance are guaranteed. As a result, each parcel within a district or zone receives a special and distinct benefit from the improvements and to the same degree.

For each Zone, the area surrounding the development consists of landscaped easements and other improvements. This is the landscaping and other improvements that will be maintained by the Zone. Since these improvements are for the benefit of the owners and the owners also benefit from the maintenance of these improvements, only the owners of property within the Zone are assessed for this benefit and its costs.

In addition, the improvements continue to confer a particular and distinct special benefit upon parcels within the Zone because of the nature of the improvements. The proper maintenance of landscaping and appurtenant facilities specially benefits parcels within the Zone by providing slope stability and a firebreak against wildfires from adjacent properties. Maintenance of these areas also help to moderate temperatures, and providing oxygenation thereby enhancing the environmental quality of the parcels and making them more desirable. The spraying and treating of landscaping for disease reduces the likelihood of insect infestation and other diseases spreading to landscaping located throughout the properties within the Zone. The proper maintenance of the landscaping, ornamental structures, and appurtenant facilities reduces property-related crimes (especially vandalism) against properties in the Zone. The landscaping located in the Zone, helps to visually join the various segments of the community, which enhance the desirability of the property. Finally, the proper maintenance of landscaping and ornamental structures improves the attractiveness of the properties within the Zone and provides a positive visual experience each and every time a trip is made to or from the property.

## **GENERAL BENEFIT**

In addition to the special benefits received by the parcels within the Zone, there are incidental general benefits conferred by the proposed improvements.

The proper maintenance of landscaping and appurtenant facilities within the Zone including the spraying and treating of landscaping for disease reduces the likelihood of insect infestation and other diseases spreading to landscaping located throughout other properties within the County. Finally, the proper maintenance of landscaping and ornamental structures provides a positive visual experience to persons passing by the Zone. All of the above-mentioned constitutes incidental general benefits conferred by the improvements.

The total benefits are thus a combination of the special benefits to the parcels within the Zone and the general benefits to the public at large and to adjacent property owners. The portion of the total landscape maintenance costs, which are associated with general benefits, will not be assessed to the parcels in the Zone, but will be paid from other County funds.

## **APPORTIONMENT**

This report proposes to amend the rate and method of assessment to increase the existing assessment rates to meet the current projected maintenance budget needed for fiscal year 2008/2009.

The existing assessments for properties in Zone 21 are based on a per parcel method. Each parcel in the Zone pays the same assessment regardless of land use or location. For compliance with Proposition 218, the method of assessment and apportionment of assessments is proposed to be amended to reflect actual benefit received from the landscape maintenance

Each assessable parcel within the Zone shall be assessed proportionately for the net cost of providing the Zone improvements, services and operational expenses that provide special benefits to those parcels.

Each existing residential lot within the Zone has been assigned 1 Equivalent Dwelling Unit (EDU). Commercial parcels within the Zone have been assigned 4 EDUs per net acre. Vacant parcels scattered throughout the Zone will be assessed .1 EDU per parcel. The net estimated annual cost of providing the improvements (amount to be levied) is divided by the total EDU for all parcels. The results of this calculation establish the proposed maximum assessment rate per Equivalent Dwelling Unit. This rate multiplied by each parcel's assigned EDU equals the parcel's proposed maximum assessment amount.

The formulas used for calculating each parcel's special benefit assessment are generally:

Estimated Annual Cost (Budget) / Total Equivalent Dwelling Units (EDU) =  
Assessment Rate per EDU  
then: Assessment Rate per EDU x Parcel EDU = Levy per Parcel



Based on these formulas, the Maximum Assessment of each single-family residential property has been calculated to be \$750.00, which represents the parcel's proportional share of the estimated annual expenses. The Maximum Assessment for commercial property is dependent upon the parcel's acreage.

The Zone assessments provide for the on-going maintenance of the improvements, and therefore have no proposed sunset. The actual assessments levied each year shall be based on the cost of providing the improvements and may result in an assessment less than the maximum. Each year the budgets and assessments for the District are reviewed and approved by the Board of Supervisors during a public hearing, but the Board of Supervisors may not levy an assessment that exceeds the maximum assessment rate unless approved by the property owners through another property owner balloting. In addition, the law does allow property owners the right to protest an assessment district every year.

# APPENDIX A ASSESSMENT ROLL

## LLA DISTRICT NO. 2, ZONE NO. 21 (SUNSET POINTE)

### County of Los Angeles, State of California

The assessment roll for the County of Los Angeles, LLA District No. 2, Zone No. 21 (Sunset Pointe), is hereby incorporated and made a part of this report. The assessment roll is on file in the office of the County of Los Angeles Department of Parks and Recreation, Special Districts Division where they are available for public inspection.

Reference is made to the County of Los Angeles assessment roll for a description of the parcels in the following District, and Zone.

The following table is a summary of the Zone's Assessments:

<b>Land Use</b>	<b>Units / Acreage / Parcels</b>	<b>EDU Factor</b>	<b>EDUs</b>	<b>Annual Assessment Per EDU</b>	<b>Total Assessment by Land Use</b>
Residential	239 Units	1.0	239.0	\$750	\$179,250
Commercial	14.89 Acres	4.0	59.56	\$750	\$44,670
Vacant	14 Parcels	0.10	1.4	\$750	\$1,050
<b>Total</b>					<b>\$224,970</b>

## **APPENDIX B ASSESSMENT DIAGRAM**

### **LLA DISTRICT NO. 2, ZONE NO. 21 (SUNSET POINTE)**

The boundary map/diagram are voluminous and are not bound in this report but by this reference are incorporated and made a part of this report. For details of the parcels, reference is made to the assessor maps on file with the County Assessor. Assessor information for this report was obtained from the latest assessment roll from the County of Los Angeles, Office of the Assessor.

For details of the Zone Boundary, reference is made to the original Zone maps on file with the County Special Districts Department.

**ENGINEER'S REPORT**

**COUNTY OF LOS ANGELES**  
**DEPARTMENT OF PARKS AND RECREATION**

**LOS ANGELES COUNTY**  
**LLA DISTRICT NO. 4, ZONE NO. 68**  
**WEST CREEK**  
**COPPERHILL VILLAGE AREA C**

**Prepared for:**  
**County of Los Angeles**  
**Department of Parks and Recreation**  
**Special Districts Section**  
**31320 North Castaic Road**  
**Castaic, CA 91384**

**Submitted:**

**April 1999**

**Revised:**

**April 2004**  
**January 2006**  
**February 2007**  
**March 2008**

**TABLE OF CONTENTS**

I. Introduction.....2  
II. Plans and Specifications .....4  
III. Estimated Cost of the Improvements .....5  
IV. Assessment Diagram.....6  
V. Assessment.....7  
VI. Method of Assessment .....10  
VII. Certification .....12

**ATTACHMENTS**

**Attachment A: Parcel and Unit Assessment ..... 13**  
**Attachment B: Description of Budget Items..... 15**  
**Attachment C: Maintenance Costs and Assessment Calculation.....16**  
**Attachment D: Assessment Diagram.....17**  
**Attachment E: Legal Description ..... 19**  
**Zone 68 Maintenance Areas Exhibit ..... Back Pocket**

## I. INTRODUCTION

This report is prepared in compliance with the requirements of the LLA of 1972 (LLA), Article 4, Chapter 1, which is Part 2, Division 15 of the California Streets and Highways Code.

The County, through the Department of Parks and Recreation, is preparing to take responsibility of the maintenance and servicing of the improvements to LLA District No. 4, Zone No. 68 – West Creek Copperhill Village Area C.<sup>1</sup> Since the passage of Proposition 218, which appeared on the November 1996 Statewide ballot, new procedures must be followed to levy assessments under the LLA. Proposition 218 requires that all assessments be supported by a detailed Engineer's Report prepared by a registered professional engineer.

The LLA provides for the levy of annual assessments after formation of an assessment district for the continued maintenance and servicing of district improvements. The LLA further allows various areas to be classified into a separate zone when the territory in the zone receives substantially the same degree of benefit from the improvements. The costs associated with the installation, maintenance, and service of the improvements may be assessed to those properties, which are benefited by them.

The County may initiate proceedings for the continued maintenance and servicing of the improvements by passing a resolution that generally describes any proposed new improvements, or any substantial changes in existing improvements, and order a registered professional engineer to prepare and file a detailed report.

The report prepared by the engineer must include plans and specifications of the improvements, and estimate of the costs of the improvements, including maintenance and servicing, a diagram describing the assessment district showing the boundary of the district including the parcels or lots which benefit. Once the report has been completed, it is then presented to the County (the legislative body) for its review and approval as presented, or may be modified and approved.

After the report is approved, the County:

- Adopts a resolution of intent, which declares its intent to levy and collect assessments,

---

<sup>1</sup> See Attachment D.

COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

- Describes the improvements, including maintenance and servicing,
- Refers to the assessment district by its distinctive designation,
- Refers to the report for details of the district,
- Sets a time for hearing on the levy of the proposed assessment, and
- Directs that each property owner be given a notice of the time and place for the hearing.

With the passage for Proposition 218, a notice is mailed to all property owners within the district or specific zone. The notice includes a description in general terms, the reason for the assessment and what it will fund, the amount of the assessment on the owner's parcel, how the assessments were calculated, the total assessment charged to the district or specific zone, and how long the assessment will be imposed. The notice includes the date, time, and location of the public hearing conducted by the County where owners may make their comments. The public hearing must be held no fewer than 45 days after the notice is mailed.

The notice also includes a ballot on which the owners may express their support or opposition to the assessment. The ballot includes a procedure to complete and return the marked ballot to the County. The owners' names and parcel identification numbers are included so the owners' votes may be posted to the parcel being assessed.

The notice also informs the property owners that if a majority of the ballots returned by the property owners support the assessment, then an assessment will be levied to pay the costs of the maintenance and servicing. Conversely, if a majority of the property owners oppose the assessments, the County cannot proceed with the assessment. At the public hearing, the Board of Supervisors must tabulate the ballots and consider public testimony both in favor of and in opposition to the assessment.

Assessments, if authorized, would be placed on the 2008/2009 County tax roll, and be collected with the regular County property taxes. Reserve funds would be used to fund the maintenance and serve until assessment funds are distributed by the County in December 2009.

## II. PLANS AND SPECIFICATIONS

The proposed improvements for the assessment district include, but are not limited to:

The operation, maintenance, and servicing of ornamental structures, landscaping, (including trees, shrubs, grass, and other ornamental vegetation), sidewalks, trails, irrigation systems and drainage devices, located in public places within the boundaries of LLA District No. 4, Zone No. 68 – West Creek Copperhill Village Area C.

*Maintenance means:*

“The furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of the ornamental structures and landscaping, including repair, removal, or replacement of all or part of the ornamental structures, landscaping, sidewalks, trails, irrigation systems and drainage devices, providing for the life growth, health, and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, and treating for disease or injury; the removal of trimming rubbish, debris, and other solid waste, and pest control.”

*Servicing means:*

“The furnishing of electricity for the lighting and operation of the ornamental structures, landscaping, sidewalks, trails, irrigation systems and drainage devices, water for the irrigation and control of the landscaping and the maintenance of any of the ornamental structures and landscaping.”

Plans and Specifications for the improvements for LLA District No. 4, Zone No. 68 – West Creek Copperhill Village Area C are extensive and are not bound in this report but by this reference are incorporated and made a part for this report. The Plans and Specifications are on file in the office of the Los Angeles County Department of Parks and Recreation, Special Districts Section, where they are available for public inspection.



### III. ESTIMATED COST OF THE IMPROVEMENTS

The LLA provides that the estimated costs of the improvements shall include the total cost of the improvements for Fiscal Year 2008/2009, including incidentals, which may include reserves to operate the District until funds are transmitted to the Department of Parks and Recreation from the County in December of the next fiscal year.

The Act also provides that the amount of any surplus, deficit, or contribution be included in the estimated cost of the improvements. The net amount to be assessed on the lots or parcels within each district is the total cost of installation, maintenance, and servicing with adjustments either positive or negative for reserves, surpluses, deficits, and/or contributions.

Estimated costs for improvements related to LLA District No. 4, Zone No. 68 – West Creek Copperhill Village Area C are extensive and are not bound in this report, but by reference are incorporated and made part of this report. The estimated costs are on file in the office of the Los Angeles County Department of Parks and Recreation, Special Districts Section, where they are available to the public for review. A description of budget items is included as Attachment B.

#### IV. ASSESSMENT DIAGRAM

Attachment D shows the exterior boundaries of LLA District No. 4, Zone No. 68 – West Creek Copperhill Village Area C and Attachment E includes the Legal Description of this assessment zone. On Attachment A, each parcel is identified by an Assessor's Parcel Number. The lines and dimensions of each parcel within the assessment district and the Assessor's Parcel Number for each parcel are shown on the Assessor's maps maintained by the County of Los Angeles, Office of the Assessor. Said maps are herein incorporated by reference. Generally, the assessment district incorporates those parcels shown on the following Assessor's Book Page and Numbers:

2810-103-001  
2810-103-004 thru 2810-103-011  
2810-103-014 thru 2810-103-051  
2810-103-062 thru 2810-103-079  
2810-103-098 thru 2810-103-104  
2810-104-001 thru 2810-104-071  
2810-105-001 thru 2810-105-031  
2810-106-001 thru 2810-106-063  
2810-107-001 thru 2810-107-040  
2810-108-001 thru 2810-108-031  
2810-109-001 thru 2810-109-010  
2810-110-021 thru 2810-110-125  
2810-110-015 thru 2810-110-017  
2810-110-126 thru 2810-110-129  
2810-111-008 thru 2810-111-253

The Assessment Roll, Appendix A, includes the Assessor's Parcel Numbers, the owner's name and the owner's address for each parcel within the benefit zone. Appendix A is a separate volume on file in the office of the County of Los Angeles, Department of Parks and Recreation, Special Districts Section, and is incorporated herein by reference. Assessor information was obtained from the latest Assessment Roll (March 2008) from the County of Los Angeles, Office of the Assessor.

V. ASSESSMENT

All assessed lots and parcels of real property within the assessment district are listed on the Assessment Roll on file in the office of the Los Angeles County Department of Parks and Recreation, Special Districts Section, and are hereby made a part of this report by reference. The assessment roll includes the following: the net amount to be assessed upon assessable lands within the assessment district for Fiscal Year 2008/2009, the Fiscal year 2008/2009 assessment upon each lot and parcel within the assessment district, and a description of each assessable lot or parcel of land within the assessment district. These lots and parcels are more particularly described in the County assessment roll, which is on file in the office of the Los Angeles County Assessor and by reference is made a part of this report.

Commencing with Fiscal Year 2008/2009, the amount of the assessment for the assessment district is proposed to increase annually, based on the Consumer Price Index, All Urban Consumer, for the Los Angeles-Anaheim-Riverside Area (CPI), as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor. The engineer shall compute the percentage difference between the CPI for March of each year and the CPI for the previous March, and shall then adjust the existing assessment by an amount not to exceed such percentage for the following fiscal year. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the engineer shall use a revised index or comparable system for determining fluctuations in the cost of living, as approved by the Board of Supervisors.

The LLA of 1972 provides for the assessment of improvement costs against benefited property within the assessment district. The Act states that, "The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements". A method of distributing the landscape maintenance costs was approved by the Board of Supervisors on June 12, 1979, and is incorporated herein by reference. That same method will be used to compute the 2008/2009 assessment.

Based on land use information outlined on Tract Nos. 52455-01, 52455-04, 52455-05 and 52455-07, it has been determined that all of the parcels to be assessed in Zone 68 West Creek Copperhill Village Area C are residential or commercial parcels. The primary benefits derived from the maintenance and improvements for LLA District No. 4, Zone No. 68 – West Creek Copperhill Village Area C are landscaped common areas, slopes, and paseos. These facilities are available to all property owners within the zone. In view of the fact that the benefits derived do not apply equally to all parcels, it has been

determined that commercial parcels will receive a different assessment than residential parcels.

*a) Publicly Owned Parcels*

In accordance with Section 4 of Article XIID of the California Constitution, publicly owned parcels are required to be assessed unless they in fact receive no special benefit. The Metropolitan Water District (MWD) fee property bisects, but is not included within, Zone 68. Similarly, Rio Norte Junior High School is located within West Creek Copperhill Village Area C but is not included in Zone 68. As such, these parcels shall not be included in the assessment as they do not derive a special benefit from the amenities within Zone 68 described in this Report.

*b) Assessment*

In determining the cost per parcel for Fiscal Year 2008/2009, the total estimated cost of the improvements (annual operation, maintenance, and servicing expenses, and operating reserves) will be used to determine the amount to be assessed. The cost to be assessed on each parcel will be determined within the assessment district.

Based on this Report, the minimum amount to be assessed as special benefits within LLA District No. 4, Zone No. 68 – West Creek Copperhill Village Area C property for the 2008/2009 fiscal year is \$109,593.17 and the maximum, based on the previously approved 2007/2008 Engineer's Report, is \$111,411.08. Each assessable parcel in the assessment district and its proposed 2008/2009 assessment is included in the tax roll, Appendix A. Appendix A is a separate volume on file with the County. For a description of the parcels within the assessment district, reference is made to the Los Angeles County Assessment Roll, which is on file in the office of the County Assessor and incorporated herein by reference. The minimum-maximum amount to be assessed per equivalent dwelling unit within LLA District No. 4, Zone No. 68 – West Creek Copperhill Village Area C for the 2008/2009 fiscal year is within the ranges of \$97.36-\$97.92 per residential equivalent dwelling unit (EDU) and \$109.47-\$111.58 per commercial acre. The minimum assessment is based on this Engineer's Report and the maximum assessment is based on the previously approved 2007/2008 Engineer's Report. Details of the parcel and unit assessments are included in Attachment A and calculation of the EDU assessment rate is shown in Attachment C.

The total amount to be assessed for the property within LLA District No. 4, Zone No. 68 – West Creek Copperhill Village Area C is a revision to the amount previously approved for fiscal year 2007/2008 as shown in the Engineer's Report dated January 2007. This

COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

revision was necessitated as a result of the adjustment of the maintenance areas based upon final design plans for the project.

March 2008

Engineer's Report  
LLA District No. 4, Zone No. 68  
West Creek Copperhill Village Area C

## VI. METHOD OF ASSESSMENT

### *a) Background*

The LLA of 1972 provides that assessments may be apportioned upon all assessable lots or parcels of land within the district or zone therein in proportion to the estimated benefits to be received for the improvements. In addition, Proposition 218 requires that assessments be a levy or charge upon real property for a special benefit conferred on the property over and above any general benefits conferred on property located in the district or to the public at large. Although the general enhancement of property value is not a special benefit, the specific enhancement of property value is a special benefit. In essence, an assessment, levy or charge, on a parcel must be based on a special and distinct benefit to the parcel, and shall not include any general benefits conferred on the public at large, including real property within the district.

### *b) Special Benefit*

There are many areas in Southern California that cannot be used for development unless level buildable areas are created. This has been effectively resolved by mass grading projects which cut into hillsides and use the soils generated to fill low areas. In many cases, the existing soils are composed of layers of silts and clays which, when subject to moisture, may expand, collapse, or move, resulting in landslides, all of which may create an unstable condition of the buildable lots. These silt and clay layers are a problem for stability when in concentrated areas. One method to address the clay and silty soil stability issue is to mix them with existing sand and gravelly soils to disburse them throughout the graded project. Geologic and geotechnical reports are prepared to investigate, recommend improvements and methods of construction, and inspect the work to address the issue of stability of the buildable lots.

The resulting graded areas consist of buildable sites and lots that have cut and fill slopes on the perimeter and within the development. The landscaping of the cut and fill slopes is necessary to prevent erosion and failure. The extended periods of dry weather in southern California, and periods of heavy rainfall, are not conducive to plant growth throughout the year without assistance. The establishment and protection of plant materials on these slopes is the single most recognized and acceptable method of slope and erosion protection. If landscaping, maintenance, and servicing were not provided, the risk of instability and destruction of property would increase. Furthermore, no landscaping outside of the Zone serves to protect the slopes within the Zone from erosion.

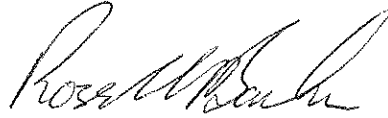
It has been determined that the Special Benefit derived from maintenance of the improvements is 100% attributable to this project and that all of the residential lots or parcels within LLA District No. 4, Zone No. 68 – West Creek Copperhill Village Area C receive all of the unique, special benefits equally from this maintenance (see Attachment C for calculation of the total acreage assessable as Special Benefit).

*c) Apportionment*

For LLA District No. 4, Zone No. 68 – West Creek Copperhill Village Area C, it has been determined that the commercial parcels do not benefit from the maintenance of the improvements to the same degree as the residential parcels. Therefore, Attachment C outlines the percentage of benefits attributable to each land use, primarily based on the use's proximity to the improvements. Therefore, residential and commercial EDUs shall be assessed differently.

VII. CERTIFICATION

I, Ross W. Barker, Psoomas, Engineer of Work for the County of Los Angeles, do hereby certify that the foregoing assessments, together with the boundary maps attached hereto, are true and correct.



---

Ross W. Barker, RCE 32799, Exp. 6/30/08  
Engineer of Work





**Attachment A: Parcel and Unit Assessment**

The assessment roll for the Landscape and Lighting Act (LLA) District No. 4, Zone No. 68 – West Creek Copperhill Village Area C is hereby incorporated and made a part of this report. The Assessment Rolls are on file in the office of the Los Angeles Department of Parks and Recreation, Special Districts Section, where they are available for public review. Reference is made to the Los Angeles County tax roll for a description of the lots or Parcels in each of the Assessment Districts.

The following table shows the assessment allocation for each type of land use and the following table lists the amount for operation and maintenance costs to be assessed to each parcel located within the Assessment District:

**Assessment Allocation per Land Use**

<b>Use</b>	<b>Dwelling Units/Acreage</b>	<b>EDU Factor</b>	<b>Equivalent Dwelling Units (EDU)</b>	<b>Annual Dwelling Unit/Commercial Acreage Assessment</b>	<b>Zone Assessment by Land Use</b>
Single Family	308 d.u.	1	308	\$97.36	\$29,986
Condominium	1,010 d.u.	0.8	808	\$77.89	\$78,664
Commercial	8.62 ac	1 acre	8.62	\$109.47	\$943
<b>Total</b>					<b>\$109,593</b>

COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

**Per Parcel Assessment**

Zone Number	Assessor Parcel Number	Tract	Land Use	Number of Parcels/Units	FY 2007/2008 Parcel Assessment	FY 2007/2008 Zone Assessment
68	2810-103-001	52455-01	Single Family	1	\$97.36	97.36
68	2810-103-004 thru 2810-103-011	52455-01	Single Family	8	\$97.36	\$778.48
68	2810-103-014 thru 2810-103-051	52455-01	Single Family	38	\$97.36	\$3,699.36
68	2810-103-062 thru 2810-103-079	52455-01	Single Family	18	\$97.36	\$1,752.16
68	2810-103-098 thru 2810-103-104	52455-01	Single Family	7	\$97.36	\$681.12
68	2810-104-001 thru 2810-104-071	52455-01	Single Family	71	\$97.36	6,912.16
68	2810-105-001 thru 2810-105-031	52455-01	Single Family	31	\$97.36	3,017.76
68	2810-106-001 thru 2810-106-063	52455-01	Single Family	63	\$97.36	6,133.28
68	2810-107-001 thru 2810-107-040	52455-01	Single Family	40	\$97.36	3,894.00
68	2810-108-001 thru 2810-108-031	52455-01	Single Family	31	\$97.36	3,017.78
68	2810-109-001 thru 2810-109-005*	52455-01	Multi-Family	109	\$1,698.00	8,489.60
68	2810-109-006 and 2810-109-007*	52455-01	Multi-Family	80	\$3,115.60	6,230.80
68	2810-109-008 thru 2810-109-010*	52455-01	Multi-Family	92	\$2,388.63	7,165.48
68	2810-110-021 thru 2810-110-125	52455-04	Multi-Family	104	\$77.89	8,100.16
68	2810-110-126 thru 2810-110-129	52455-07	Multi-Family	182	\$3,544.00	14,175.58
68	2810-110-003* 2810-111-008 thru	52455-01	Multi-Family	197	\$15,344.33	15,343.93
68	2810-111-253	52455-05	Multi-Family	246	\$77.89	19,160.54
68	2810-110-004*	52455-01	Commercial	.81 ac	\$88.67	\$88.67
68	2810-110-005*	52455-01	Commercial	.92 ac	\$100.71	\$100.71
68	2810-110-006*	52455-01	Commercial	1.48 ac	\$162.01	\$162.01
68	2810-110-015*	52455-01	Commercial	1.09 ac	\$119.32	\$119.32
68	2810-110-016*	52455-01	Commercial	1.44 ac	\$157.64	\$157.64
68	2810-110-017*	52455-01	Commercial	2.88 ac	\$315.27	\$315.27
					<b>Total</b>	<b>109,593.17</b>

\* These parcels will be further subdivided into the following assessable parcels under Tract Nos. 52455-06, 52455-08, 52455-10, 52455-11 and 52455-12 to include 4 multi-family lots and 6 commercial lots. Lots to be recorded as open space, recreation, or utility usage are not proposed to be assessed.

March 2008

Engineer's Report  
LLA District No. 4, Zone No. 68  
West Creek Copperhill Village Area C

## **Attachment B: Description of Budget Items**

The following describes the items listed in the assessment district's budget shown in Section III – Estimated Cost of Improvement.

### Utilities:

#### Water

The furnishing of water required for the irrigation of the landscaping and the maintenance of the ornamental structures, sidewalks, trails, irrigation systems and drainage devices.

#### Electric

The furnishing of electricity required for the operation of the ornamental structures, landscaping, sidewalks, landscaping and/or walkway lighting, trails, irrigation systems and drainage devices.

#### Telephone

The furnishing of telephone service for irrigation controllers.

### Maintenance Contracts

Costs associated with maintenance (labor, material, and equipment) includes all labor, material, and equipment required to properly maintain and service the ornamental structures, landscaping, sidewalks, landscape and/or walkway lighting, trails, irrigation systems and drainage devices within the assessment district, including the maintenance and servicing of fencing and entry monuments. All improvements within the assessment district will be maintained and serviced on a regular basis. The frequency and specific maintenance operation required will be determined by County staff, but generally, the operations will occur weekly.

### Contingency

Repairs that are unforeseen and not normally included in the yearly maintenance cost. This may include repair of damage due to vandalism, storms, and frost. Planned

upgrades of the improvements that provide a direct benefit to the assessment district could also be included in renovation costs. Examples of upgrades are replacing plant materials and/or renovation irrigation systems.

Annual Administrative/Inspection Costs

The cost of all County departmental staff for providing the coordination for maintenance and servicing, responding to public concerns, and levying and collecting assessments.

Reserves

Costs to upgrade and/or improve the existing landscaping, sidewalks, trails, irrigation systems and drainage devices.

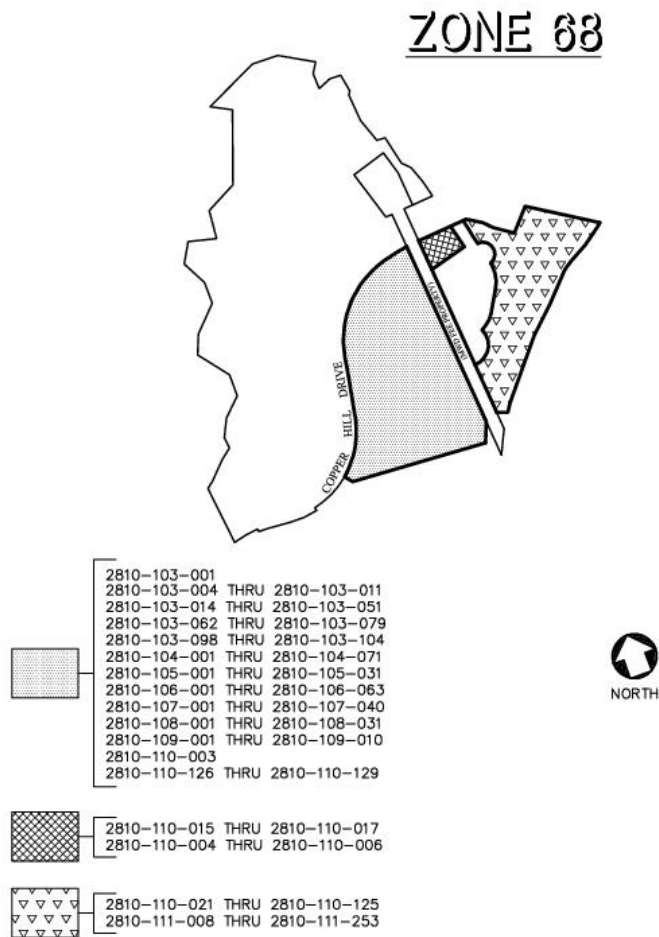
**Attachment C: Maintenance Costs and Assessment Calculation**

Budget Item	Rate per sq. ft. per year	Assessable Square Footage	Total	Special Benefit % for Zone 68	% Benefit Attributable to Residential Parcels (1)	Special Benefit Cost to Zone 68 Residential (2)	% Benefit Attributable to Commercial Parcels (1)	Special Benefit Cost to Zone 68 - Commercial (2)
Utilities	0.043	326,568	\$14,042.42	100%	99%	\$13,902.00	1%	\$140.42
Maintenance Contracts								
a. Landscaped common area	0.12	326,568	\$39,188.16	100%	99%	\$38,796.28	1%	\$391.88
b. Brushing / Naturalized	0.02	661,268	\$13,225.36	100%	100%	\$13,225.36	0%	\$0.00
c. Sidewalk maintenance and replacement	0.08	37,014	\$2,961.12	100%	99%	\$2,931.51	1%	\$29.61
e. 36" RCP Drainage pipe	N/A	N/A	\$2,000.00	100%	100%	\$2,000.00	0%	\$0.00
Administration / Inspection	\$0.05	363,582	\$18,179.10	100%	99%	\$17,997.31	1%	\$181.79
Contingency	\$0.035	363,582	\$12,725.37	100%	99%	\$12,598.17	1%	\$127.25
Reserves	\$0.02	363,582	\$7,271.64	100%	99%	\$7,198.92	1%	\$72.72
<b>2008/2009 Total Assessment:</b>			\$109,593.17			\$108,649.55		\$943.67
Number of EDUs						1,116.00		8.62
<b>Assessment Per EDU:</b>						\$97.36		\$109.47

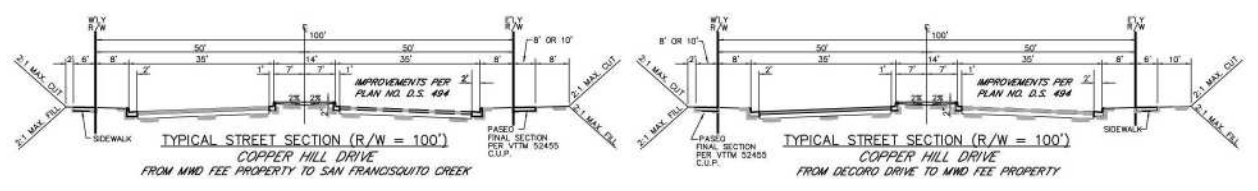
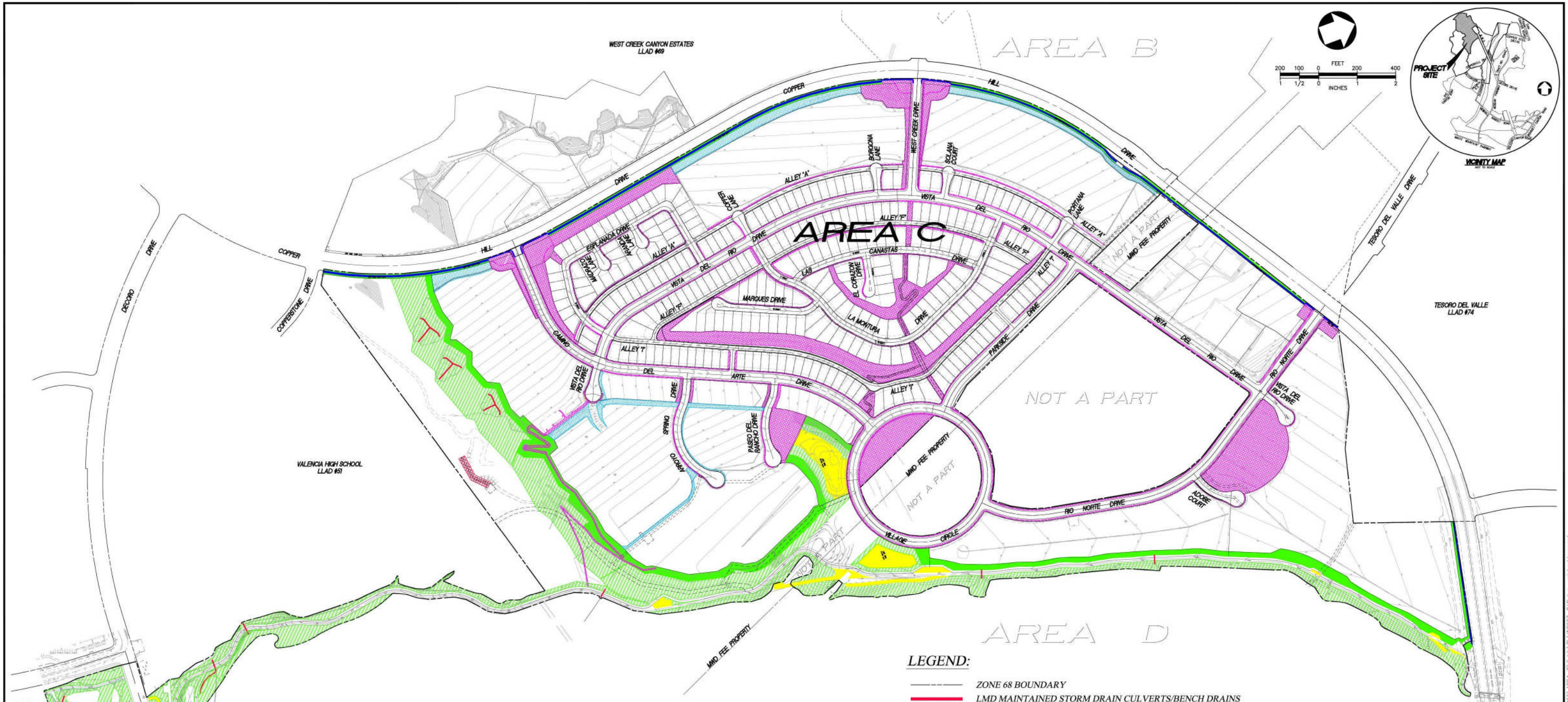
(1) % Benefit is split between residential and commercial uses based on the square footage from which a use derives benefit relative to the total square footage of all maintenance items.

(2) Maximum Annual Assessment - \$97.92 (residential) and \$111.58 (commercial). The maximum assessment is based upon the previously approved 2007/2008 Engineers Report. The minimum assessment is based on this Engineer's Report as calculated on the above table.

**Attachment D: Assessment Diagram**







TYPICAL STREET SECTIONS  
 NOT TO SCALE  
 PUBLIC STREETS

- LEGEND:**
- ZONE 68 BOUNDARY
  - LMD MAINTAINED STORM DRAIN CULVERTS/BENCH DRAINS
  - LMD MAINTAINED SIDEWALK - 37,014 Sq. Ft.
  - LMD MAINTAINED LANDSCAPE - 326,567 Sq. Ft.
  - HOA MAINTAINED LANDSCAPE / SIDEWALK - 491,826 Sq. Ft.
  - LMD MAINTAINED BRUSHED/REVEGETATION - 661,267 Sq. Ft.
  - L.A. COUNTY FLOOD CONTROL DISTRICT MAINTENANCE - 101,506 Sq. Ft.
  - BUILDER INSTALLED/HOA MAINTAINED - 141,262 Sq. Ft.
  - LMD MAINTAINED DRAINAGE PIPE

VTTM No. 52455  
 Los Angeles County  
 LLA District No. 4, Zone No. 68  
 WEST CREEK AREA 'C'  
 EXHIBIT

**PSOMAS**  
 DATE: 11/25/03 REVISION: 2/13/08  
 JOB No: 1VAL021946 T10 REVISION: 4/4/07  
 SHEET NO. 1 OF 1

**NEWHALL LAND**

Plotted: 02/13/08 08:58:37 V:\enr\rev\p02001\A\52455\AREA\_C\Exhibit\AREA\_C\_VTTM\_VLA\_VIC207-01C.dwg michaels.hovgaard

**ENGINEER'S REPORT**

**COUNTY OF LOS ANGELES**  
**DEPARTMENT OF PARKS AND RECREATION**

**LOS ANGELES COUNTY**  
**LLA DISTRICT NO. 4, ZONE NO. 69**  
**WEST CREEK CANYON ESTATES**

**Prepared for:**  
**County of Los Angeles**  
**Department of Parks and Recreation**  
**Special Districts Section**  
**31320 North Castaic Road**  
**Castaic, CA 91384**

**Submitted:**  
**April 1999**

**Revised:**  
**April 2004**  
**January 2006**  
**May 2007**  
**March 2008**



**TABLE OF CONTENTS**

**I. Introduction.....2**

**II. Plans and Specifications .....4**

**III. Estimated Cost of the Improvements .....5**

**IV. Assessment Diagram .....6**

**V. Assessment .....7**

**VI. Method of Assessment .....11**

**VII. Certification.....13**

**ATTACHMENTS**

**Attachment A: Parcel and Unit Assessment ..... 14**

**Attachment B: Description of Budget Items..... 18**

**Attachment C: Maintenance Cost and Assessment Calculation.....20**

**Attachment D: Replacement Costs and Assessment Calculation.....21**

**Attachment E: Assessment Diagram.....22**

**Attachment F: Legal Description ..... 23**

**Zone 69 Maintenance Areas Exhibit ..... Back Pocket**

## I. INTRODUCTION

This report is prepared in compliance with the requirements of the LLA of 1972 (LLA), Article 4, Chapter 1, which is Part 2, Division 15 of the California Streets and Highways Code.

The County, through the Department of Parks and Recreation, is preparing to take responsibility of the maintenance and servicing of the improvements to LLA District No. 4, Zone No. 69 – West Creek Canyon Estates.<sup>1</sup> Since the passage of Proposition 218, which appeared on the November 1996 Statewide ballot, new procedures must be followed to levy assessments under the LLA. Proposition 218 requires that all assessments be supported by a detailed Engineer's Report prepared by a registered professional engineer.

The LLA provides for the levy of annual assessments after formation of an assessment district for the continued maintenance and servicing of district improvements. The LLA further allows various areas to be classified into a separate zone when the territory in the zone receives substantially the same degree of benefit from the improvements. The costs associated with the installation, maintenance, and service of the improvements may be assessed to those properties, which are benefited by them.

The County may initiate proceedings for the continued maintenance and servicing of the improvements by passing a resolution that generally describes any proposed new improvements, or any substantial changes in existing improvements, and order a registered professional engineer to prepare and file a detailed report.

The report prepared by the engineer must include plans and specifications of the improvements, and estimate of the costs of the improvements, including maintenance and servicing, a diagram describing the assessment district showing the boundary of the district including the parcels or lots which benefit. Once the report has been completed, it is then presented to the County (the legislative body) for its review and approval as presented, or may be modified and approved.

After the report is approved, the County:

- Adopts a resolution of intent, which declares its intent to levy and collect assessments,
- Describes the improvements, including maintenance and servicing,

---

<sup>1</sup> See Attachment E.

COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

- Refers to the assessment district by its distinctive designation,
- Refers to the report for details of the district,
- Sets a time for hearing on the levy of the proposed assessment, and
- Directs that each property owner be given a notice of the time and place for the hearing.

With the passage for Proposition 218, a notice is mailed to all property owners within the district or specific zone. The notice includes a description in general terms, the reason for the assessment and what it will fund, the amount of the assessment on the owner's parcel, how the assessments were calculated, the total assessment charged to the district or specific zone, and how long the assessment will be imposed. The notice includes the date, time, and location of the public hearing conducted by the County where owners may make their comments. The public hearing must be held no fewer than 45 days after the notice is mailed.

The notice also includes a ballot on which the owners may express their support or opposition to the assessment. The ballot includes a procedure to complete and return the marked ballot to the County. The owners' names and parcel identification numbers are included so the owners' votes may be posted to the parcel being assessed.

The notice also informs the property owners that if a majority of the ballots returned by the property owners support the assessment, then an assessment will be levied to pay the costs of the maintenance and servicing. Conversely, if a majority of the property owners oppose the assessments, the County cannot proceed with the assessment. At the public hearing, the Board of Supervisors must tabulate the ballots and consider public testimony both in favor of and in opposition to the assessment.

Assessments, if authorized, would be placed on the 2008/2009 County tax roll, and be collected with the regular County property taxes. Reserve funds would be used to fund the maintenance and serve until assessment funds are distributed by the County in December 2009.

## II. PLANS AND SPECIFICATIONS

The proposed improvements for the assessment district include, but are not limited to:

The operation, maintenance, and servicing of ornamental structures, landscaping, (including trees, shrubs, grass, and other ornamental vegetation), sidewalks, trails, irrigation systems and drainage devices, located in public places within the boundaries of LLA District No. 4, Zone No. 69 – West Creek Canyon Estates.

### *Maintenance means:*

“The furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of the ornamental structures and landscaping, including repair, removal, or replacement of all or part of the ornamental structures and landscaping, sidewalks, trails, irrigation systems and drainage devices, providing for the life growth, health, and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, and treating for disease or injury; the removal of trimming rubbish, debris, and other solid waste, and pest control. In addition, maintenance also includes securing any portion of the site where improvements are temporarily removed due to the installation and/or repair of the existing and/or future MWD pipelines.”

### *Servicing means:*

“The furnishing of electricity for the lighting and operation of the ornamental structures, landscaping, sidewalks, trails, irrigation systems and drainage devices, water for the irrigation and control of the landscaping and the maintenance of any of the ornamental structures, landscaping and sidewalks, trails, irrigation systems and drainage devices.”

Plans and Specifications for the improvements for LLA District No. 4, Zone No. 69 – West Creek Canyon Estates are extensive and are not bound in this report but by this reference are incorporated and made a part for this report. The Plans and Specifications are on file in the office of the Los Angeles County Department of Parks and Recreation, Special Districts Section, where they are available for public inspection.

### III. ESTIMATED COST OF THE IMPROVEMENTS

The LLA provides that the estimated costs of the improvements shall include the total cost of the improvements for Fiscal Year 2008/2009, including incidentals, which may include reserves to operate the District until funds are transmitted to the Department of Parks and Recreation from the County in December of the next fiscal year.

The Act also provides that the amount of any surplus, deficit, or contribution be included in the estimated cost of the improvements. The net amount to be assessed on the lots or parcels within each district is the total cost of installation, maintenance, and servicing with adjustments either positive or negative for reserves, surpluses, deficits, and/or contributions.

Estimated costs for improvements related to LLA District No. 4, Zone No. 69 – West Creek Canyon Estates are extensive and are not bound in this report, but by reference are incorporated and made part of this report. The estimated costs are on file in the office of the Los Angeles County Department of Parks and Recreation, Special Districts Section, where they are available to the public for review. A description of budget items is included as Attachment B.

#### IV. ASSESSMENT DIAGRAM

Attachment E shows the exterior boundaries of LLA District No. 4, Zone No. 69 – West Creek Canyon Estates and Attachment F includes the Legal Description of this assessment zone. On Attachment A, each parcel is identified by an Assessor's Parcel Number. The lines and dimensions of each parcel within the assessment district and the Assessor's Parcel Number for each parcel are shown on the Assessor's maps maintained by the County of Los Angeles, Office of the Assessor. Said maps are herein incorporated by reference. Generally, the assessment district incorporates those parcels shown on the following Assessor's Book Page and Numbers:

2810-001-062 thru 2810-001-067  
2810-109-029 thru 2810-109-033  
2810-112-001 thru 2810-112-066  
2810-113-001 thru 2810-113-066  
2810-114-001 thru 2810-114-060  
2810-115-001 thru 2810-115-066  
2810-116-001 thru 2810-116-078  
2810-117-001 thru 2810-117-037  
2810-118-001 thru 2810-118-026  
2810-119-014

The Assessment Roll, Appendix A, includes the Assessor's Parcel Numbers, the owner's name and the owner's address for each parcel within the benefit zone. Appendix A is a separate volume on file in the office of the County of Los Angeles, Department of Parks and Recreation, Special Districts Section, and is incorporated herein by reference. Assessor information was obtained from the latest Assessment Roll (March 2008) from the County of Los Angeles, Office of the Assessor.

V. ASSESSMENT

All assessed lots and parcels of real property within the assessment district are listed on the Assessment Roll on file in the office of the Los Angeles County Department of Parks and Recreation, Special Districts Section, and are hereby made a part of this report by reference. The assessment roll states the net amount to be assessed upon assessable lands within the assessment district for Fiscal Year 2008/2009, shows the Fiscal year 2008/2009 assessment upon each lot and parcel within the assessment district, and describes each assessable lot or parcel of land within the assessment district. These lots and parcels are more particularly described in the County assessment roll, which is on file in the office of the Los Angeles County Assessor and by reference is made a part of this report.

Commencing with Fiscal Year 2008/2009, the amount of the assessment for the assessment district is proposed to increase annually, based on the Consumer Price Index, All Urban Consumer, for the Los Angeles-Anaheim-Riverside Area (CPI), as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor. The engineer shall compute the percentage difference between the CPI for March of each year and the CPI for the previous March, and shall then adjust the existing assessment by an amount not to exceed such percentage for the following fiscal year. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the engineer shall use a revised index or comparable system for determining fluctuations in the cost of living, as approved by the Board of Supervisors.

The LLA of 1972 provides for the assessment of improvement costs against benefited property within the assessment district. The Act states that, "The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements". A method of distributing the landscape maintenance costs was approved by the Board of Supervisors on June 12, 1979, and is incorporated herein by reference. That same method will be used to compute the 2008/2009 assessment.

Based on land use information outlined on Parcel Map No. 25802, Tract Nos. 52455-01 and 52455-02, it has been determined that all of the parcels to be assessed in Zone 69 West Creek Canyon Estates are residential or commercial parcels. The primary benefits derived from the maintenance and improvements for LLA District No. 4, Zone No. 69 – West Creek Canyon Estates are landscaped common areas, slopes, trails, and paseos. These facilities are available to all property owners within the zone. In view of the fact that the benefits derived do not apply equally to all parcels, it has been determined that commercial parcels will receive a different assessment than residential parcels.

*a) Publicly Owned Parcels*

In accordance with Section 4 of Article XIID of the California Constitution, publicly owned parcels are required to be assessed unless they in fact receive no special benefit. The Metropolitan Water District (MWD) fee property bisects, but is not included within, Zone 69 while West Creek Elementary School and Los Angeles County Fire Station No. 156 are located within this Zone. However, these parcels shall not be included in the assessment as they do not derive any special benefit from the Zone 69 amenities described in this Report.

*b) Assessment*

In determining the cost per parcel for Fiscal Year 2008/2009, the total estimated cost of the improvements (annual operation, maintenance, and servicing expenses, and operating reserves) will be used to determine the amount to be assessed. The maximum cost to be assessed on each residential parcel within any given year will be within the range of \$540.44 - \$972.79, as previously approved on the 2007/2008 Engineer's Report, and the minimum cost will be within a range of \$488.72 - \$608.82 based on this Engineer's Report. Similarly, the maximum cost to be assessed on each commercial parcel within any given year will be within the range of \$526.69-\$1,012.37, as previously approved on the 2007/2008 Engineer's Report, and the minimum will be within the range of \$501.22-\$643.40 based on this Engineer's Report. The lower range of each range covers Operation & Maintenance costs. The upper end of each range includes costs for either Replacement for future installation of a new MWD pipeline or Replacement for repairs to the existing MWD pipeline.

*Operation and Maintenance Assessment:* Based on this Engineer's Report, the minimum amount to be assessed as special benefits within LLA District No. 4, Zone No. 69 – West Creek Canyon Estates property for the 2008/2009 fiscal year is \$433,345.68 and the maximum is \$485,039.09, based on the previously approved 2007/2008 Engineer's Report. Each assessable parcel in the assessment district and its proposed 2008/2009 assessment is included in the tax roll, Appendix A. Appendix A is a separate volume on file with the County. For a description of the parcels within the assessment district, reference is made to the Los Angeles County Assessment Roll, which is on file in the office of the County Assessor and incorporated herein by reference. Based on this Engineer's Report, the minimum amount to be assessed per equivalent dwelling unit within LLA District No. 4, Zone No. 69 – West Creek Canyon Estates for the 2008/2009 fiscal year is \$488.72 per residential equivalent dwelling unit (EDU) and the maximum is \$540.44, as previously approved under the 2007/2008 Engineer's Report. Similarly, the minimum amount to be assessed per each commercial acre is \$501.22 based on this



COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

Engineer's Report and the maximum is \$526.69, as previously approved under the 2007/2008 Engineer's Report. Details of the parcel and unit assessment are included in Attachment A. Calculation of the EDU assessment rate is shown in Attachment C.

*Replacement Assessment for Future MWD Pipeline:* In addition to the operation and maintenance assessment described above, each residential parcel and commercial acreage within the district will be assessed, over a period of time to be determined by the County, a cost for the replacement of landscaping located within the Metropolitan Water District (MWD) fee property. Landscaping in this area is subject to removal during the future construction of a second water pipe along the length of MWD's property. The planning-to-construction process for this pipeline is estimated by MWD to take approximately 10 years. Based on a 10-year collection period, the minimum-maximum annual assessment would be within a range of \$12.01-\$43.23 per residential EDU and \$14.21-\$48.56 per commercial acre. However, the collection period could be less than 10 years depending on the MWD anticipated completion time. If the collection period was one year then the minimum-maximum annual assessment would be within a range of \$120.10-\$432.53 per residential EDU and \$142.18-\$485.68 per commercial acre. The minimum assessment is based on this Engineer's Report and the maximum assessment is based on the previously approved 2007/2008 Engineer's Report. The actual assessment amount and duration of the assessment will be determined by Special Districts based on construction costs for the required work and the planned MWD schedule. The annual assessment amount for landscaping replacement will be assessed and credited on the same tax bill until such time as the County determines that the credit should be stopped based upon status of MWD planning and design of the future pipeline. At that time the assessment will cease to be credited so that replacement funds can be accumulated. Calculation of the EDU assessment rate for replacement cost is shown in Attachment D.

*Replacement Assessment for Existing MWD Pipeline:* In addition to the operation and maintenance assessment described above, each residential and commercial acre within the district will be assessed over a period of time to be determined by the County, a replacement cost for the landscaping located within the Metropolitan Water District (MWD) fee property. This landscaped area is subject to removal during repairs or maintenance activities on the existing pipeline within MWD's property. Although unscheduled repairs and maintenance may be required at relatively short notice, the minimum-maximum annual assessment would be within a range of \$12.01-\$43.23 per residential equivalent dwelling unit (EDU) and \$14.21-\$48.56 per commercial acre based on a 10-year collection period. However, the collection period could be less than 10 years depending on the MWD activities and anticipated completion time. If the collection period was one year then the minimum-maximum annual assessment would be within a range of \$120.10-\$432.35 per residential EDU and \$142.18-\$485.68 per commercial acre. The minimum assessment is based on this Engineer's Report and the maximum

COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

assessment is based on the previously approved 2007/2008 Engineer's Report. The actual assessment amount and duration of the assessment will be determined by the County based on construction costs for the required work and the planned MWD schedule. The annual assessment amount for landscaping replacement will be assessed and credited on the same tax bill until such time as the County determines that the credit should be stopped based upon impact on the landscaping improvements from the need to repair or maintain the existing pipeline. At that time, the assessment will cease to be credited. Calculation of the EDU assessment rate for replacement cost is shown in Attachment D.

It should be noted that only one of the assessments for replacement of improvements can occur in any given year, so that the total yearly assessment will not exceed \$934.45 for residential parcels and \$1,028.89 per commercial acre (Operation & Maintenance assessment plus either repair or replacement assessment), as previously approved on the 2007/2008 Engineer's Report. In addition, the minimum yearly costs to be assessed within Zone 69 are \$488.72 per residential parcel and \$501.22 per commercial acre (Operation & Maintenance), based on this Engineer's Report.

*Developer Letter of Credit:* The Newhall Land and Farming Company, Landowner, will post a 10-year, \$1,386,548.00 Letter of Credit with the County of Los Angeles to cover any shortfall in accumulated assessment funds that are needed to repair and/or replace the improvements damaged by MWD while installing a new pipeline or repairing the existing pipeline in either Zone 69 or Zone 77.

The total amount to be assessed for the property within LLA District No. 4, Zone No. 69 – West Creek Canyon Estates is a revision to the amount previously approved for Fiscal Year 2007/2008 as shown in the Engineer's Report dated May 2007. This revision was necessitated as a result of the adjustment of the maintenance areas based upon final design plans for the project.

## VI. METHOD OF ASSESSMENT

### *c) Background*

The LLA of 1972 provides that assessments may be apportioned upon all assessable lots or parcels of land within the district or zone therein in proportion to the estimated benefits to be received for the improvements. In addition, Proposition 218 requires that assessments be a levy or charge upon real property for a special benefit conferred on the property over and above any general benefits conferred on property located in the district or to the public at large. Although the general enhancement of property value is not a special benefit, the specific enhancement of property value is a special benefit. In essence, an assessment, levy or charge, on a parcel must be based on a special and distinct benefit to the parcel, and shall not include any general benefits conferred on the public at large, including real property within the district.

### *d) Special Benefit*

There are many areas in Southern California that cannot be used for development unless level buildable areas are created. This has been effectively resolved by mass grading projects which cut into hillsides and use the soils generated to fill low areas. In many cases, the existing soils are composed of layers of silts and clays which, when subject to moisture, may expand, collapse, or move, resulting in landslides, all of which may create an unstable condition of the buildable lots. These silt and clay layers are a problem for stability when in concentrated areas. One method to address the clay and silty soil stability issue is to mix them with existing sand and gravelly soils to disburse them throughout the graded project. Geologic and geotechnical reports are prepared to investigate, recommend improvements and methods of construction, and inspect the work to address the issue of stability of the buildable lots.

The resulting graded areas consist of buildable sites and lots that have cut and fill slopes on the perimeter and within the development. The landscaping of the cut and fill slopes is necessary to prevent erosion and failure. The extended periods of dry weather in southern California, and periods of heavy rainfall, are not conducive to plant growth throughout the year without assistance. The establishment and protection of plant materials on these slopes is the single most recognized and acceptable method of slope and erosion protection. If landscaping, maintenance, and servicing were not provided, the risk of instability and destruction of property would increase. Furthermore, no landscaping outside of the Zone serves to protect the slopes within the Zone from erosion.

It has been determined that the Special Benefit derived from maintenance of the improvements is 100% attributable to this project and that all of the residential and commercial lots or parcels within LLA District No. 4, Zone No. 69 – West Creek Canyon Estates receive all of the unique, special benefits equally from this maintenance (see Attachment C for calculation of the total acreage assessable as Special Benefit).

*e) Apportionment*

For LLA District No. 4, Zone No. 69 – West Creek Canyon Estates, it has been determined that the commercial parcels do not benefit from the maintenance of the improvements to the same degree as the residential parcels. Therefore, Attachment C outlines the percentage of benefits attributable to each land use, primarily based on the use's proximity to the improvements. Therefore, residential and commercial EDUs shall be assessed differently.

VII. CERTIFICATION

I, Ross W. Barker, Psoomas, Engineer of Work for the County of Los Angeles, do hereby certify that the foregoing assessments, together with the boundary maps attached hereto, are true and correct.



---

Ross W. Barker, RCE 32799, Exp. 6/30/08  
Engineer of Work



**Attachment A: Parcel and Unit Assessment**

The assessment roll for the Landscape and Lighting Act (LLA) District No. 4, Zone No. 69 – West Creek Canyon Estates is hereby incorporated and made a part of this report. The Assessment Rolls are on file in the office of the Los Angeles Department of Parks and Recreation, Special Districts Section, where they are available for public review.

Reference is made to the Los Angeles County tax roll for a description of the lots or parcels in each of the Assessment Districts.

The following table shows the assessment allocation for each type of land use and the following table lists the amount for operation and maintenance costs to be assessed to each parcel located within the Assessment District:

**Assessment Allocation per Land Use (Operation & Maintenance Costs)**

Use	Dwelling Units/Acreage	EDU Factor	Equivalent Dwelling Units (EDU)	Annual Dwelling Unit/Commercial Acreage Assessment	Zone Assessment by Land Use
Single Family	725 d.u.	1	725	\$488.72	\$354,323
Apartments	220 d.u.	0.7	154	\$342.10	\$75,263
Commercial	7.5 ac	1	7.5	\$501.22	\$3,760
<b>Total</b>					<b>\$433,346</b>

COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

**Per Parcel Assessment (Operation & Maintenance Costs)**

<b>Zone Number</b>	<b>Assessor Parcel Number</b>	<b>Tract</b>	<b>Land Use</b>	<b>Number of Parcels / Units</b>	<b>FY 2008/2009 Parcel Assessment</b>	<b>FY 2008/2009 Zone Assessment</b>
69	2810-001-062 thru 2810-001-067*	PM25802	Single Family	326	\$488.72	\$159,322.72
69	2810-112-001 thru 2810-112-066	52455-02	Single Family	66	\$488.72	\$32,255.52
69	2810-113-001 thru 2810-113-066	52455-02	Single Family	66	\$488.72	\$32,255.52
69	2810-114-001 thru 2810-114-060	52455-02	Single Family	60	\$488.72	\$29,323.20
69	2810-115-001 thru 2810-115-066	52455-02	Single Family	66	\$488.72	\$32,255.56
69	2810-116-001 thru 2810-116-078	52455-02	Single Family	78	\$488.72	\$38,120.16
69	2810-117-001 thru 2810-117-037	52455-02	Single Family	37	\$488.72	\$18,082.64
69	2810-118-001 thru 2810-118-026	52455-02	Single Family	26	\$488.72	\$12,707.00
69	2810-119-014**	52455-02	Apartments	220	\$342.10	\$75,263.00
69	2810-109-029	52455-01	Commercial	3.51	\$501.22	\$1,761.00
69	2810-109-030	52455-01	Commercial	0.64	\$501.22	\$322.00
69	2810-109-031 and 2810-109-032	52455-01	Commercial	2.842	\$501.22	\$1,425.00
69	2810-109-033	52455-01	Commercial	0.503	\$501.22	\$252.00
					<b>Total</b>	<b>\$433,346.00</b>

\*These parcels will be further subdivided into assessable parcels under Tract No. 52455-03 and 52455-14 to include 326 single family lots. Lots to be recorded as open space, recreation, or for utility purposes are not proposed to be assessed.

\*\* A new tract map, 52455-09, will be recorded over this parcel.

COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

The table below shows the replacement assessment allocation for each type of land use and the following table lists the amount for replacement costs to be assessed to each parcel located within the Assessment District. As previously discussed in Section V.b, although there are two separate assessments for replacement costs, they may or may not be assessed concurrently or for the same duration.

**Assessment Allocation per Land Use (Replacement Costs)**

<b>Use</b>	<b>Dwelling Units/Acreage</b>	<b>EDU Factor</b>	<b>Equivalent Dwelling Units (EDU)</b>	<b>Annual Dwelling Unit/Commercial Acreage Assessment</b>	<b>Zone Assessment by Land Use</b>
Single Family	725 d.u.	1	725	\$12.01	\$8,707.25
Apartments	220 d.u.	0.7	154	\$8.41	\$1,849.54
Commercial	7.5 ac	1	7.5	\$14.21	\$106.58
<b>Total</b>					<b>\$10,663</b>



COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

**Per Parcel Assessment (Replacement Costs)**

Zone Number	Assessor Parcel Number	Tract	Land Use	Number of Parcels / Units	FY 2008/2009 Parcel Assessment	FY 2008/2009 Zone Assessment
69	2810-001-062 thru 2810-001-067*	PM25802	Single Family	326	\$12.01	\$3,915.26
69	2810-112-001 thru 2810-112-066	52455-02	Single Family	66	\$12.01	\$792.66
69	2810-113-001 thru 2810-113-066	52455-02	Single Family	66	\$12.01	\$792.66
69	2810-114-001 thru 2810-114-060	52455-02	Single Family	60	\$12.01	\$720.60
69	2810-115-001 thru 2810-115-066	52455-02	Single Family	66	\$12.01	\$792.66
69	2810-116-001 thru 2810-116-078	52455-02	Single Family	78	\$12.01	\$936.78
69	2810-117-001 thru 2810-117-037	52455-02	Single Family	37	\$12.01	\$444.37
69	2810-118-001 thru 2810-118-026	52455-02	Single Family	26	\$12.01	\$312.26
69	2810-119-014**	52455-02	Apartments	220	\$8.41	\$1,850.20
69	2810-109-029	52455-01	Commercial	3.51	\$14.21	\$49.88
69	2810-109-030	52455-01	Commercial	0.64	\$14.21	\$9.09
69	2810-109-031 and 2810-109-032	52455-01	Commercial	2.842	\$14.21	\$40.38
69	2810-109-033	52455-01	Commercial	0.503	\$14.21	\$7.15
					<b>Total</b>	<b>\$10,663.00</b>

\*These parcels will be further subdivided into the following assessable parcels under Tract No. 52455-03 and 52455-14 to include 326 single family lots. Lots to be recorded as open space, recreation, or for utility purposes are not proposed to be assessed.

\*\*A new tract map, 52455-09, will be recorded over this parcel.

## **Attachment B: Description of Budget Items**

The following describes the items listed in the assessment district's budget shown in Section III.

### Utilities:

#### Water

The furnishing of water required for the irrigation of the landscaping and the maintenance of the ornamental structures, sidewalks, trails, irrigation systems and drainage devices.

#### Electric

The furnishing of electricity required for the operation of the ornamental structures, landscaping, sidewalks, landscape and/or walkway lighting, trails, irrigation systems and drainage devices.

#### Telephone

The furnishing of telephone service for irrigation controllers.

### Maintenance Contracts

Costs associated with maintenance (labor, material, and equipment) includes all labor, material, and equipment required to properly maintain and service the ornamental structures, landscaping, sidewalks, landscape and/or walkway lighting, trails, irrigation systems and drainage devices within the assessment district, including the maintenance and servicing of fencing and entry monuments. In addition, maintenance costs also include costs associated with securing any portion of the site where improvements are temporarily removed due to the installation and/or repair of the existing and/or future MWD pipelines. All improvements within the assessment district will be maintained and serviced on a regular basis. The frequency and specific maintenance operation required will be determined by County staff, but generally, the operations will occur weekly.

Contingency

Repairs that are unforeseen and not normally included in the yearly maintenance cost. This may include repair of damage due to vandalism, storms, and frost. Planned upgrades of the improvements that provide a direct benefit to the assessment district could also be included in renovation costs. Examples of upgrades are replacing plant materials and/or renovation irrigation systems.

Annual Administrative/Inspection Costs

The cost of all County departmental staff for providing the coordination for maintenance and servicing, responding to public concerns, and levying and collecting assessments.

Reserves

Costs to upgrade and/or improve the existing landscaping, sidewalks, trails, irrigation systems and drainage devices.

COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

**Attachment C: Maintenance Costs and Assessment Calculation**

Budget Item	Rate per sq. ft. per year	Assessable Square foot	Total Cost	Special Benefit % for Zone 69	% Benefit Attributable to Residential Parcels(1)	Special Benefit Cost to Zone 69 - Residential (2)	% Benefit Attributable to Commercial Parcels(1)	Special Benefit Cost to Zone 69 - Commercial (2)
Utilities	\$0.043	1,365,477	\$54,619.08	100%	99%	\$54,072.89	1%	\$546.19
Maintenance Contracts								
a. Landscaped common area	\$0.12	1,365,477	\$163,857.24	100%	99%	\$162,218.67	1%	\$1,638.57
b. Brushing/ Revegetated Common Areas	\$0.02	2,571,612	\$51,432.24	100%	100%	\$51,432.24	0%	n/a
c. Sidewalk maintenance and replacement	\$0.08	76,011	\$6,080.88	100%	99%	\$6,020.07	1%	\$60.81
d. Inlets	n/a	n/a	\$4,500.00	100%	100%	\$4,500.00	0%	n/a
e. Drainage pipe	n/a	n/a	\$1,500.00	100%	100%	\$1,500.00	0%	n/a
Administration/Inspection	\$0.05	1,441,488	\$72,074.40	100%	99%	\$71,353.66	1%	\$720.74
Contingency	\$0.035	1,441,488	\$50,452.08	100%	99%	\$49,947.56	1%	\$504.52
Reserves	\$0.02	1,441,488	\$28,829.76	100%	99%	\$28,541.46	1%	\$288.30
2008/2009 Total Assessment:			\$433,345.68			\$429,586.55		\$3,759.13
Number of EDUs						879		7.5
<b>Assessment Per EDU without Replacement Costs:</b>						<b>\$488.72</b>		<b>\$501.22</b>

(1) % Benefit is split between residential and commercial uses based on the square footage from which a use derives benefit relative to the total square footage of all maintenance items.

(2) Maximum Annual Assessment - \$540.44 (residential) and \$526.69 (commercial). The maximum assessment is based upon the previously approved 2007/2008 Engineers Report. The minimum assessment is based on this Engineer's Report as calculated on the above table.

**Attachment D: Replacement Costs and Assessment Calculation**

Items Within MWD Property Subject to Replacement	Replacement Cost Rate (Sq.ft., L.ft. or Cost per Item)	Replacement Sq.Ft./L.F./ Item	Replacement Cost	% Benefit Attributable to Residential Parcels (1)	Special Benefit Cost to Zone 69 – Residential	% Benefit Attributable to Commercial Parcels (1)	Special Benefit Cost to Zone 69 – Commercial
1. Trees							
1.a. 24" box	\$250	18	\$4,500	99%	\$4,455.00	1%	\$45.00
1.b. 36" box	\$650	44	\$28,600	99%	\$28,314.00	1%	\$286.00
2. Shrubs							
2.a. 1 gallon	\$5	2,793	\$13,965	99%	\$13,825.35	1%	\$139.65
2.b. 5 gallon	\$14	560	\$7,840	99%	\$7,761.60	1%	\$78.40
2.c. 15 gallon	\$65	135	\$8,775	99%	\$8,687.25	1%	\$87.75
3. Native hydroseed	\$0.10	146,404	\$14,640.40	99%	\$14,494.00	1%	\$146.40
4. Irrigation							
4.a. Mainline	\$3	4,118	\$12,354	99%	\$12,230.46	1%	\$123.54
4.b. Lateral line	\$0.75	8,052	\$6,039.00	99%	\$5,978.61	1%	\$60.39
5. Sidewalk	\$4.50	1,920	\$8,640.00	99%	\$8,553.60	1%	\$86.40
6. Parkway (Turf)	\$0.10	1,280	\$1,280.00	99%	\$1,267.20	1%	\$12.80
<b>Total Assessment for Replacement Costs</b>			\$106,633		\$105,567.07		\$1,066.33

(1) % Benefit is split between residential and commercial uses based on the square footage from which a use derives benefit relative to the total square footage of all maintenance items.

**Attachment E: Replacement Costs and Assessment Calculation**

Budget Item	Total Cost	% Benefit Attributable to Residential Parcels (1)	Special Benefit Cost to Zone 69 Residential (6)	% Benefit Attributable to Commercial Parcels (1)	Special Benefit Cost to Zone 69 Commercial (6)
Landscaped Common Area Replacement (MWD property only)	\$106,633.00	99%	\$105,567.00	1%	\$1,066.33
<b>Total Assessment for Replacement Costs</b>	<b>\$106,633.00</b>		<b>\$105,567.00</b>		<b>\$1,066.33</b>
Number of EDUs			879		7.5
<b>Total Assessment Per EDU for Replacement Costs for new pipe installation (2)(3):</b>			<b>\$120.10</b>		<b>\$142.18</b>
<b>Annual Assessment for Replacement due to new pipe installation (3) (4)</b>			<b>\$12.01</b>		<b>\$14.21</b>
<b>Total Assessment Per EDU for Replacement Costs for Existing Pipe Maintenance &amp; Repairs (2)(5):</b>			<b>\$120.10</b>		<b>\$142.18</b>
<b>Annual Assessment for Replacement due to Existing Pipe Maintenance and Repairs (4) (5)</b>			<b>\$12.01</b>		<b>\$14.21</b>

(1) % Benefit is split between residential and commercial uses based on the square footage from which a use derives benefit relative to the total square footage of all maintenance items.  
 (2) Maximum collection rate is based on a collection period of 1 year.  
 (3) Replacement costs will be assessed and credited on each tax bill until such time as the County determines that the credits should be stopped.  
 (4) Assessment based on a 10-year collection period. The County will determine the actual collection period which may be less than 10-years.  
 (5) Replacement costs will be assessed and credited on each tax bill until the County determines the credit should be stopped. The County may extend the collection period over more than one year.

COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

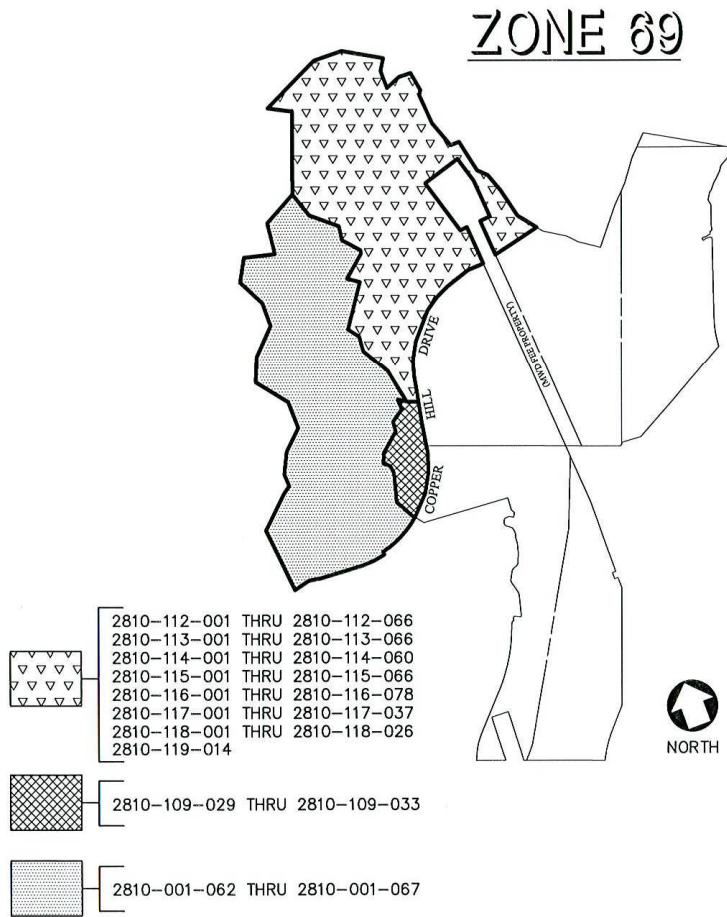
(6) Maximum Annual Assessment for Replacement based on a 10-year collection period: \$43.23 (residential) and \$48.56 (commercial). The maximum assessment is based upon the previously approved 2007/2008 Engineers Report. The minimum assessment is based on this Engineer's Report as calculated on the above table.

(6) Maximum Annual Assessment for Replacement based on a 1-year collection period: \$432.53 (residential) and \$485.68 (commercial). The maximum assessment is based upon the previously approved 2007/2008 Engineers Report. The minimum assessment is based on this Engineer's Report as calculated on the above table.

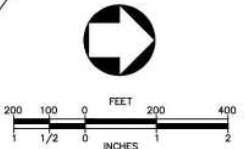
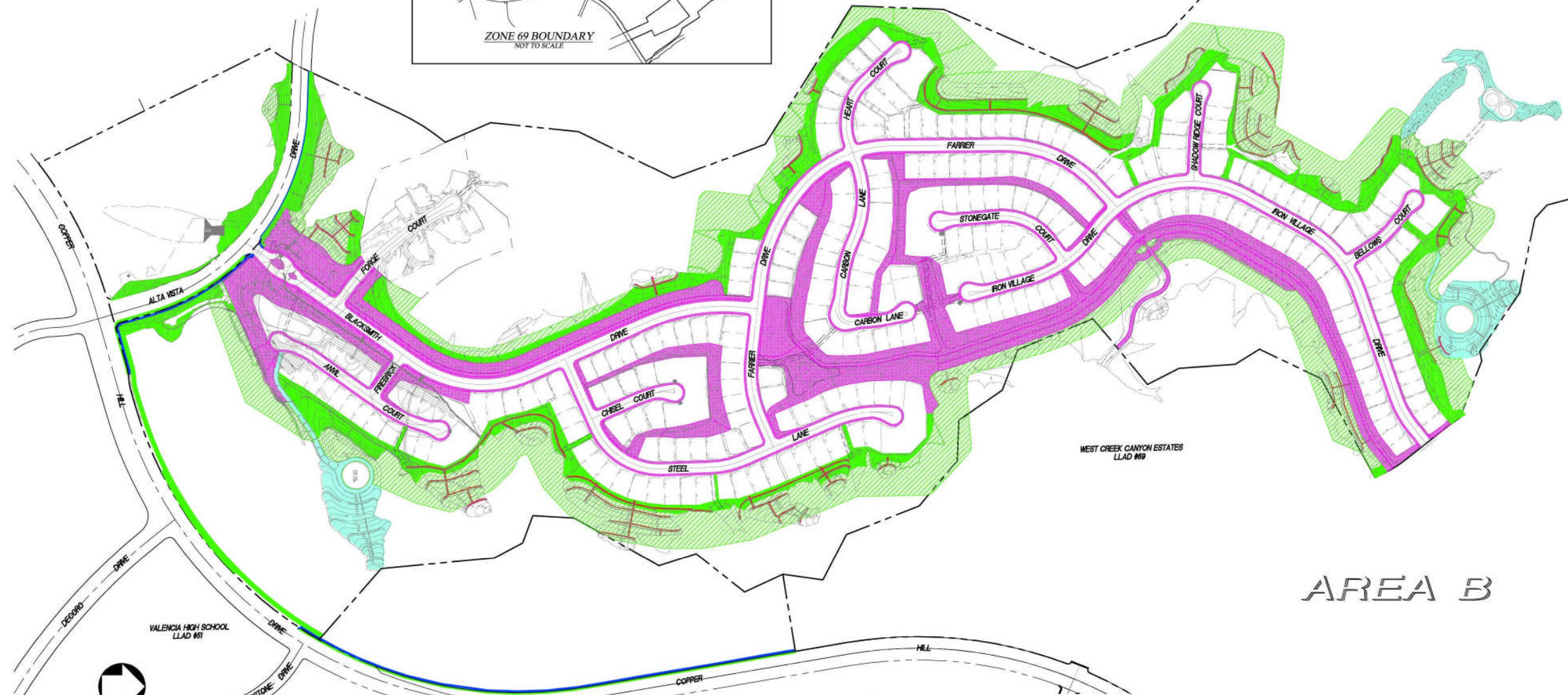
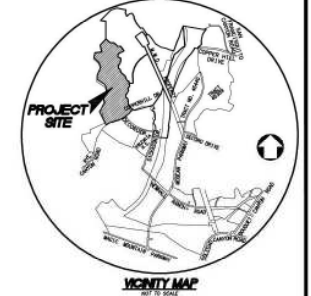
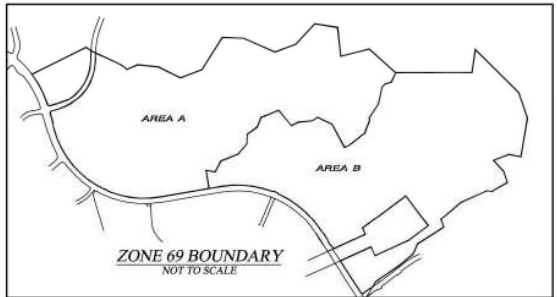
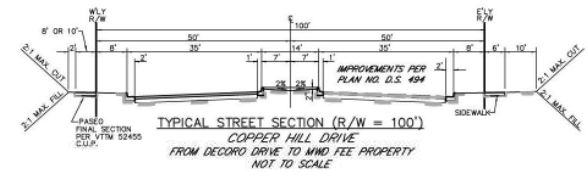
Maximum Annual Assessment for Residential dwelling units based on a 1-year collection period: \$972.79 (540.44 for Operation & Maintenance + 432.35 for replacement assessment) based upon the previously approved 2007/2008 Engineers Report.

Maximum Annual Assessment for Commercial acreage based on a 1-year collection period: \$1,012.37 (526.69 for Operation & Maintenance + 485.68 for replacement assessment) based upon the previously approved 2007/2008 Engineers Report.

**Attachment F: Assessment Diagram**







- LEGEND:**
- TRACT 52455-03 BOUNDARY
  - SIDEWALK (LMD) - 34,160 Sq. Ft.
  - LMD MAINTAINED BENCH DRAINS
  - LMD MAINTAINED LANDSCAPE - 743,244 Sq. Ft.
  - HOA MAINTAINED LANDSCAPE/SIDEWALK - 1,523,050 Sq. Ft.
  - LMD MAINTAINED BRUSHED/REVEGETATION - 1,539,884 Sq. Ft.
  - VALENCIA WATER COMPANY MAINTENANCE - 91,188 Sq. Ft.

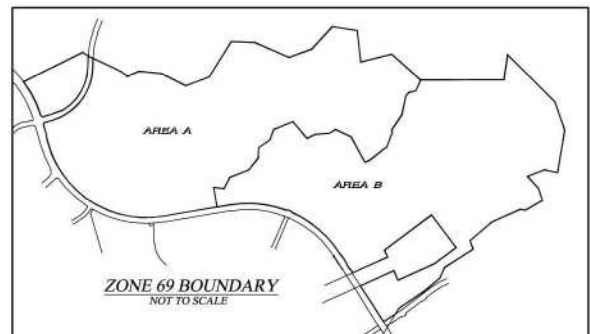
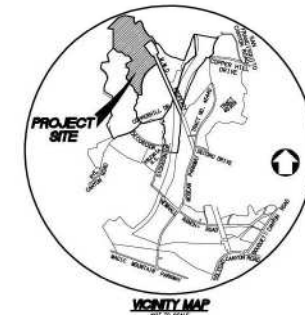
VTTM No. 52455  
Los Angeles County  
LLA District No. 4, Zone No. 69  
WEST CREEK AREA 'A'  
EXHIBIT

**PSOMAS**

DATE: 2/10/2004 REVISED ON: 2/13/08  
JOB No: 1VAL021946 T10 SHEET NO. 1 OF 1

**NEWHALL LAND**

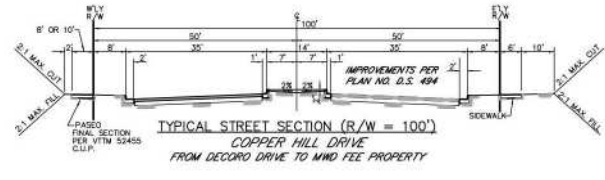
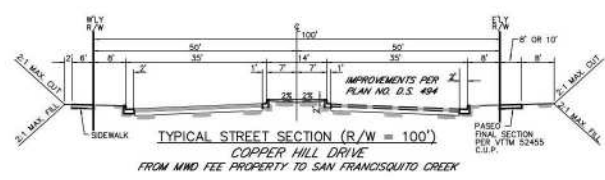




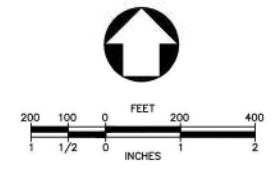
# AREA A



- LEGEND:**
- TRACT 52455-02 BOUNDARY
  - SIDEWALK (LMD) - 28,551 Sq. Ft.
  - LMD MAINTAINED BENCH DRAINS
  - LMD MAINTAINED LANDSCAPE - 619,657 Sq. Ft.
  - HOA MAINTAINED LANDSCAPE/SIDEWALK - 1,487,499 Sq. Ft.
  - LMD MAINTAINED BRUSHED/REVEGETATION - 1,025,862 Sq. Ft.



TYPICAL STREET SECTIONS  
PUBLIC STREETS  
NOT TO SCALE



**NEWHALL LAND**

VTTM No. 52455  
Los Angeles County  
LLA District No. 4, Zone No. 69  
WEST CREEK AREA 'B'  
EXHIBIT

**PSOMAS**

DATE: 2/10/2004 REVISION: 2/13/08  
JOB No: TVAL021946 T10 SHEET NO: 1 OF 1

WC212-01R.dwg

**ENGINEER'S REPORT**

**COUNTY OF LOS ANGELES**  
**DEPARTMENT OF PARKS AND RECREATION**

**LOS ANGELES COUNTY**  
**LLA DISTRICT NO. 4, ZONE NO. 77**  
**WEST CREEK PARK**

**Prepared for:**  
**County of Los Angeles**  
**Department of Parks and Recreation**  
**Special Districts Section**  
**31320 North Castaic Road**  
**Castaic, CA 91384**

**Submitted:**

**December, 2006**

**Revised:**

**May 2007**  
**March 2008**

**TABLE OF CONTENTS**

I. Introduction.....2  
II. Plans and Specifications .....4  
III. Estimated Cost of the Improvements .....6  
IV. Assessment Diagram.....7  
V. Assessment.....9  
VI. Method of Assessment.....13  
VII. Certification .....15

**ATTACHMENTS**

**Attachment A: Parcel and Unit Assessment ..... 16**  
**Attachment B: Description of Budget Items..... 20**  
**Attachment C: Calculation of Special vs. General Benefit.....22**  
**Attachment D: Maintenance Costs and Assessment Calculation ..... 23**  
**Attachment E: Replacement Costs and Assessment Calculation.....24**  
**Attachment F: Assessment Diagram..... 26**  
**Attachment G: Legal Description ..... 27**

**Zone 77 Maintenance Areas Exhibit ..... Back Pocket**

## I. INTRODUCTION

This report is prepared in compliance with the requirements of the LLA of 1972 (LLA), Article 4, Chapter 1, which is Part 2, Division 15 of the California Streets and Highways Code.

The County, through the Department of Parks and Recreation, is preparing to take responsibility of the maintenance and servicing of the improvements to LLA District No. 4, Zone No. 77 – West Creek Park.<sup>1</sup> Since the passage of Proposition 218, which appeared on the November 1996 Statewide ballot, new procedures must be followed to levy assessments under the LLA. Proposition 218 requires that all assessments be supported by a detailed Engineer's Report prepared by a registered professional engineer.

The LLA provides for the levy of annual assessments after formation of an assessment district for the continued maintenance and servicing of district improvements. The LLA further allows various areas to be classified into a separate zone when the territory in the zone receives substantially the same degree of benefit from the improvements. The costs associated with the installation, maintenance, and service of the improvements may be assessed to those properties, which are benefited by them.

The County may initiate proceedings for the continued maintenance and servicing of the improvements by passing a resolution that generally describes any proposed new improvements, or any substantial changes in existing improvements, and order a registered professional engineer to prepare and file a detailed report.

The report prepared by the engineer must include plans and specifications of the improvements, and estimate of the costs of the improvements, including maintenance and servicing, a diagram describing the assessment district showing the boundary of the district including the parcels or lots which benefit. Once the report has been completed, it is then presented to the County (the legislative body) for its review and approval as presented, or may be modified and approved.

After the report is approved, the County:

- Adopts a resolution of intent, which declares its intent to levy and collect assessments,
- Describes the improvements, including maintenance and servicing,
- Refers to the assessment district by its distinctive designation,

---

<sup>1</sup> See Attachment F.

COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

- Refers to the report for details of the district,
- Sets a time for hearing on the levy of the proposed assessment, and
- Directs that each property owner be given a notice of the time and place for the hearing.

With the passage for Proposition 218, a notice is mailed to all property owners within the district or specific zone. The notice includes a description in general terms, the reason for the assessment and what it will fund, the amount of the assessment on the owner's parcel, how the assessments were calculated, the total assessment charged to the district or specific zone, and how long the assessment will be imposed. The notice includes the date, time, and location of the public hearing conducted by the County where owners may make their comments. The public hearing must be held no fewer than 45 days after the notice is mailed.

The notice also includes a ballot on which the owners may express their support or opposition to the assessment. The ballot includes a procedure to complete and return the marked ballot to the County. The owners' names and parcel identification numbers are included so the owners' votes may be posted to the parcel being assessed.

The notice also informs the property owners that if a majority of the ballots returned by the property owners support the assessment, then an assessment will be levied to pay the costs of the maintenance and servicing. Conversely, if a majority of the property owners oppose the assessments, the County cannot proceed with the assessment. At the public hearing, the Board of Supervisors must tabulate the ballots and consider public testimony both in favor of and in opposition to the assessment.

Assessments, if authorized, would be placed on the 2008/2009 County tax roll, and be collected with the regular County property taxes. Reserve funds would be used to fund the maintenance and serve until assessment funds are distributed by the County in December 2008.

## II. PLANS AND SPECIFICATIONS

The proposed improvements for the assessment district include, but are not limited to:

The operation, maintenance, and servicing of ornamental structures, landscaping, (including trees, shrubs, grass, and other ornamental vegetation), maintenance trail, walkways, parcourse, basketball course, park building, shade structures, play structures, fences, parking lot, concrete pathways, irrigation systems and drainage devices, located in public places within the boundaries of LLA District No. 4, Zone No. 77 – West Creek Park.

*Maintenance means:*

“The furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of the park facilities, including ornamental structures landscaping, maintenance trail, walkways, parcourse, basketball course, park building, shade structures, play structures, fences, parking lot, concrete pathways, irrigation systems and drainage devices, including repair, removal, or replacement of all or part of the abovementioned park facilities, including ornamental structures, landscaping, maintenance trail, walkways, lighting, parcourse, basketball course, park building, shade structures, play structures, fences, parking lot, concrete pathways, irrigation systems and drainage devices, and providing for the life growth, health, and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, and treating for disease or injury; the removal of trimming rubbish, debris, and other solid waste, and pest control. In addition, maintenance also includes securing any portion of the site where improvements are temporarily removed due to the installation and/or repair of the existing and/or future MWD pipelines.”

*Servicing means:*

“The furnishing of electricity for the lighting and operation of the park facilities, including ornamental structures, landscaping, maintenance trail, walkways, parcourse, basketball court, park building, shade structures, play structures, parking lot, concrete pathways, drainage devices and irrigation systems, and water for the irrigation and control of the landscaping and the maintenance of any of the ornamental structures, landscaping, and above mentioned park facilities”

Plans and Specifications for the improvements for LLA District No. 4, Zone No. 77 – West Creek Park are extensive and are not bound in this report but by this reference are incorporated and made a part for this report. The Plans and Specifications are on file in



COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

the office of the Los Angeles County Department of Parks and Recreation, Special Districts Section, where they are available for public inspection.

*March 2008*

*Engineer's Report  
LLA District No. 4, Zone No. 77  
West Creek Park*



### III. ESTIMATED COST OF THE IMPROVEMENTS

The LLA provides that the estimated costs of the improvements shall include the total cost of the improvements for Fiscal Year 2008/2009, including incidentals, which may include reserves to operate the District until funds are transmitted to the Department of Parks and Recreation from the County in December of the next fiscal year.

The Act also provides that the amount of any surplus, deficit, or contribution be included in the estimated cost of the improvements. The net amount to be assessed on the lots or parcels within each district is the total cost of installation, maintenance, and servicing with adjustments either positive or negative for reserves, surpluses, deficits, and/or contributions.

Estimated costs for improvements related to LLA District No. 4, Zone No. 77– West Creek Park are extensive and are not bound in this report, but by reference are incorporated and made part of this report. The estimated costs are on file in the office of the Los Angeles County Department of Parks and Recreation, Special Districts Section, where they are available to the public for review. A description of budget items is included as Attachment B.

#### IV. ASSESSMENT DIAGRAM

Attachment F shows the exterior boundaries of LLA District No. 4, Zone No. 77– West Creek Park and Attachment G includes the Legal Description of this assessment zone. On Attachment A, each parcel is identified by an Assessor’s Parcel Number. The lines and dimensions of each parcel within the assessment district and the Assessor’s Parcel Number for each parcel are shown on the Assessor’s maps maintained by the County of Los Angeles, Office of the Assessor. Said maps are herein incorporated by reference. Generally, the assessment district incorporates those parcels shown on the following Assessor’s Book Page and Numbers:

2810-001-062 thru 2810-001-067  
2810-103-001  
2810-103-004 thru 2810-103-011  
2810-103-014 thru 2810-103-051  
2810-103-062 thru 2810-103-079  
2810-103-098 thru 2810-103-104  
2810-104-001 thru 2810-104-071  
2810-105-001 thru 2810-105-031  
2810-106-001 thru 2810-106-063  
2810-107-001 thru 2810-107-040  
2810-108-001 thru 2810-108-031  
2810-109-001 thru 2810-109-010  
2810-110-021 thru 2810-110-129  
2810-111-008 thru 2810-111-253  
2810-112-001 thru 2810-112-066  
2810-113-001 thru 2810-113-066  
2810-114-001 thru 2810-114-060  
2810-115-001 thru 2810-115-066  
2810-116-001 thru 2810-116-078  
2810-117-001 thru 2810-117-037  
2810-118-001 thru 2810-118-026  
2810-119-014

The Assessment Roll, Appendix A, includes the Assessor’s Parcel Numbers, the owner’s name and the owner’s address for each parcel within the benefit zone. Appendix A is a separate volume on file in the office of the County of Los Angeles, Department of Parks

March 2008

*Engineer’s Report  
LLA District No. 4, Zone No. 77  
West Creek Park*

COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

and Recreation, Special Districts Section, and is incorporated herein by reference.  
Assessor information was obtained from the latest Assessment Roll (March 2008) from  
the County of Los Angeles, Office of the Assessor.

*March 2008*

*Engineer's Report  
LLA District No. 4, Zone No. 77  
West Creek Park*

V. ASSESSMENT

All assessed lots and parcels of real property within the assessment district are listed on the Assessment Roll on file in the office of the Los Angeles County Department of Parks and Recreation, Special Districts Section, and are hereby made a part of this report by reference. The assessment roll includes the following: the net amount to be assessed upon assessable lands within the assessment district for Fiscal Year 2008/2009, the Fiscal year 2008/2009 assessment upon each lot and parcel within the assessment district, and a description of each assessable lot or parcel of land within the assessment district. These lots and parcels are more particularly described in the County assessment roll, which is on file in the office of the Los Angeles County Assessor and by reference is made a part of this report.

Commencing with Fiscal Year 2008/2009, the amount of the assessment for the assessment district is proposed to increase annually, based on the Consumer Price Index, All Urban Consumer, for the Los Angeles-Anaheim-Riverside Area (CPI), as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor. The engineer shall compute the percentage difference between the CPI for March of each year and the CPI for the previous March, and shall then adjust the existing assessment by an amount not to exceed such percentage for the following fiscal year. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the engineer shall use a revised index or comparable system for determining fluctuations in the cost of living, as approved by the Board of Supervisors.

The LLA of 1972 provides for the assessment of improvement costs against benefited property within the assessment district. The Act states that, "The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements". A method of distributing the landscape maintenance costs was approved by the Board of Supervisors on June 12, 1979, and is incorporated herein by reference. That same method will be used to compute the 2008/2009 assessment.

Based on land use information outlined on Parcel Map 25802, Tract Map Nos. 52455-01, 52455-02, 52455-04 and 52455-05 and 52455-07, it has been determined that all of the parcels to be assessed in Zone 77 - West Creek Park are residential. The primary benefits derived from the maintenance and improvements for LLA District No. 4, Zone No. 77 - West Creek Park are passive and active park facilities such as landscaping, maintenance trail, sidewalks, lighting, parcourse, basketball court, park building, shade structures, play

March 2008

*Engineer's Report  
LLA District No. 4, Zone No. 77  
West Creek Park*

structures, and parking lot. These facilities are available to all residential property owners within the zone.

*a) Publicly Owned Parcels*

In accordance with Section 4 of Article XIID of the California Constitution, publicly owned parcels are required to be assessed unless they in fact receive no special benefit. The Rio Norte Junior High School property adjacent to the West Creek Park and the Metropolitan Water District (MWD) fee property over which a portion of the Park will be located shall not be included in the assessment since they do not derive a special benefit from the Zone 77 amenities described in this Report.

*b) Assessment*

In determining the cost per parcel for Fiscal Year 2008/2009, the total estimated cost of the improvements (annual operation, maintenance, and servicing expenses, and operating reserves) will be used to determine the amount to be assessed. The maximum cost to be assessed on each parcel in any given year will be within the range of \$65.61 - \$268.38, as previously approved on the 2007/2008 - Zone 77 Engineer's Report, and the minimum annual cost to be assessed on each parcel in any given year will be within \$63.53-\$229.37, based on this Engineer's Report. The lower end of these ranges cover the Operation & Maintenance costs while the upper end of these ranges includes costs for either Replacement for future installation of a new MWD pipeline or Replacement for existing the MWD pipeline.

*Operation & Maintenance Assessment:* Based on this Report, the minimum amount to be assessed as special benefits within LLA District No. 4, Zone No. 77 – West Creek Park property for the 2008/2009 fiscal year is \$126,742.84 and the maximum, based on the previously approved 2007/2008 Zone 77 Engineer's Report, is \$132,379.96. Each assessable parcel in the assessment district and its proposed 2008/2009 assessment is included in the tax roll, Appendix A. Appendix A is a separate volume on file with the County. For a description of the parcels within the assessment district, reference is made to the Los Angeles County Assessment Roll, which is on file in the office of the County Assessor and incorporated herein by reference. The minimum-maximum amounts to be assessed per equivalent dwelling unit within LLA District No. 4, Zone No. 77 – West Creek Park for the 2008/2009 fiscal year is within a range of \$63.53-\$65.61 per residential equivalent dwelling unit (EDU). The minimum assessment is based on this Engineer's Report and the maximum is based on the previously approved 2007/2008

Engineer's Report. Details of the parcel and unit assessments are included in Attachment A and calculation of the EDU assessment rate is shown in Attachment D.

*Replacement Assessment for Future MWD Pipeline:* In addition to the operation and maintenance assessment described above, each residential parcel within the district will be assessed, over a period of time to be determined by the County, a cost for the replacement of the portion of the park located within the Metropolitan Water District (MWD) fee property. This park area is subject to removal during the future construction of a second water pipe along the length of MWD's property. The planning-to-construction process for this pipeline is estimated by MWD to take approximately 10 years. Based on a 10-year collection period, the minimum-maximum annual assessment collected would be within a range of \$16.58 - \$20.28 per EDU. However, the collection period could be less than 10 years depending on the MWD anticipated completion time. If the Collection period was one year then the minimum-maximum annual assessment collected would be within a range of \$165.84-\$202.77. The minimum assessment is based on this Engineer's Report and the maximum assessment is based on the previously approved 2007/2008 Engineer's Report. The actual assessment amount and duration of the assessment will be determined by Special Districts based on construction costs for the required work and the planned MWD schedule. The annual assessment amount for park replacement will be assessed and credited on the same tax bill until such time as the County determines that the credit should be stopped based upon the status of MWD planning and design of the future pipeline. At that time, the assessment will cease to be credited so that replacement funds can be accumulated. Calculation of the minimum EDU assessment rate for replacement cost due to the installation of a new pipe is shown in Attachment E.

*Replacement Assessment for Existing MWD Pipeline:* In addition to the operation and maintenance assessment described above, each residential parcel within the district will be assessed, over a period of time to be determined by the County, a replacement cost for the portion of the park located within the Metropolitan Water District (MWD) fee property. This park area is subject to removal during repairs or maintenance activities on the existing pipeline within MWD's property. Although unscheduled repairs and maintenance may be required at relatively short notice, the minimum-maximum annual assessment collected would be within a range of \$16.58-\$20.28 per EDU based on a 10-year collection period. However, the collection period could be less than 10 years depending on the MWD activities and anticipated completion time. If the Collection period was one year then the minimum-maximum annual assessment collected would be within a range of \$165.84-\$202.77. The minimum assessment is based on this Engineer's Report and the maximum assessment is based on the previously approved 2007/2008

COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

Engineer's Report. The actual assessment amount and duration of the assessment will be determined by Special Districts based on construction costs for the required work and the planned MWD schedule. The annual assessment amount for park replacement will be assessed and credited on the same tax bill until such time as the County determines that the credit should be stopped based upon impact on the park improvements from the need to repair or maintain the existing pipeline. At that time, the assessment will cease to be credited so that replacement funds can be accumulated. Calculation of the EDU assessment rate for replacement cost due to maintenance of the existing pipe is shown in Attachment E

It should be noted that only one of the assessments for replacement of improvements can occur in any given year, so that the total yearly assessment will not exceed \$268.38, as (Operation & Maintenance assessment plus either repair or replacement assessment) as previously approved on the 2007/2008 Engineer's Report. In addition, the minimum yearly cost to be assessed to a parcel within Zone 77 is \$63.53 (Operation & Maintenance), based on this Engineer's Report.

*Developer Letter of Credit:* The Newhall Land and Farming Company, Landowner, will post a 10-year, \$1,386,548.00 Letter of Credit with the County of Los Angeles to cover any shortfall in accumulated assessment funds that are needed to repair and/or replace the improvements damaged by MWD while installing a new pipeline or repairing the existing pipeline in either Zone 77 or Zone 69.

The total amount to be assessed for the property within LLA District No. 4, Zone No. 77 – West Creek Park is a revision to the amount previously approved for fiscal year 2007/2008 as shown in the Engineer's Report dated May 2007. This revision was necessitated by adjustments to the total replacement costs for the park based upon approved improvement plans.

## VI. METHOD OF ASSESSMENT

### *a) Background*

The LLA of 1972 provides that assessments may be apportioned upon all assessable lots or parcels of land within the district or zone therein in proportion to the estimated benefits to be received for the improvements. In addition, Proposition 218 requires that assessments be a levy or charge upon real property for a special benefit conferred on the property over and above any general benefits conferred on property located in the district or to the public at large. Although the general enhancement of property value is not a special benefit, the specific enhancement of property value is a special benefit. In essence, an assessment, levy or charge, on a parcel must be based on a special and distinct benefit to the parcel, and shall not include any general benefits conferred on the public at large, including real property within the district.

### *b) Special Benefit*

The overall quality of life and desirability of a community is enhanced due to the existence of parks, open space and recreational facilities that are properly maintained, operable, safe and clean. This results in enhanced property values and marketability of residential parcels in the entire community, although some parcels derive special benefits due to their close proximity to facilities. These properties, included in LLA No. 4, Zone No. 77 – West Creek Park for purposes of assessment, derive 100% of the special benefits from the maintenance of these facilities due to their proximity to those improvements.

### *c) General Benefit*

It has been determined that, even though the parcels within this zone receive all of the unique, special benefits from the maintenance of the West Creek Park improvements, existing projects outside of this zone also benefit from the maintenance of the park, such as two projects to the south, three projects to the east, and one existing project to the north.

Therefore, it has been determined that the percent Special Benefit attributable to this project is 41% (see Attachment C for calculation of Special versus General Benefit). As such, 59% of the maintenance of the park would not be funded by this Zone. As shown in Attachment E, 41% of the park's usage would be attributable to Zone 77. Therefore, that portion of the park's maintenance cost shall be funded by that Zone. The remaining,



COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

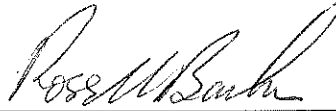
unfunded portion of the park's maintenance is estimated at \$190,497.99. This General Benefit portion of maintenance costs would, therefore, be borne by the County's General Fund.

March 2008

Engineer's Report  
LLA District No. 4, Zone No. 77  
West Creek Park

VII. CERTIFICATION

I, Ross W. Barker, Psomas, Engineer of Work for the County of Los Angeles, do hereby certify that the foregoing assessments, together with the boundary maps attached hereto, are true and correct.



---

Ross W. Barker, RCE 32799, Exp. 6/30/08  
Engineer of Work



**Attachment A: Parcel and Unit Assessment**

The assessment roll for the Landscape and Lighting Act (LLA) District No. 4, Zone No. 77 - West Creek Park is hereby incorporated and made a part of this report. The Assessment Rolls are on file in the office of the Los Angeles Department of Parks and Recreation, Special Districts Section, where they are available for public review.

Reference is made to the Los Angeles County tax roll for a description of the lots or parcels in each of the Assessment Districts.

The following table shows the assessment allocation for each type of land use and the following table lists the amount for operation and maintenance costs to be assessed to each parcel located within the Assessment District:

**Assessment Allocation per Land Use (Operation & Maintenance Costs)**

Use	Dwelling Units/Acreage	EDU Factor	Equivalent Dwelling Units (EDU)	Annual Dwelling Unit Assessment	Zone Assessment by Land Use
Single Family	1,033 d.u	1	1,033	\$63.53	\$65,627
Condominium	1,010 d.u.	0.8	808	\$50.82	\$51,332
Apartment	220 d.u.	0.7	154	\$44.47	\$9,784
<b>Total</b>					<b>\$126,743</b>

COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

**Per Parcel Assessment (Operation & Maintenance Costs)**

<b>Zone Number</b>	<b>Assessor Parcel Number</b>	<b>Tract</b>	<b>Land Use</b>	<b>Number of Parcels / Units</b>	<b>FY 2008/2009 Parcel Assessment</b>	<b>FY 2008/2009 Zone Assessment</b>
77	2810-103-001	52455-01	Single Family	1	\$63.53	63.53
77	2810-103-004 thru 2810-103-011	52455-01	Single Family	8	\$63.53	\$508.24
77	2810-103-014 thru 2810-103-051	52455-01	Single Family	38	\$63.53	\$2,414.14
77	2810-103-062 thru 2810-103-079	52455-01	Single Family	18	\$63.53	\$1,144.00
77	2810-103-098 thru 2810-103-104	52455-01	Single Family	7	\$63.53	\$445.00
77	2810-104-001 thru 2810-104-071	52455-01	Single Family	71	\$63.53	\$4,511.00
77	2810-105-001 thru 2810-105-031	52455-01	Single Family	31	\$63.53	\$1,970.00
77	2810-106-001 thru 2810-106-063	52455-01	Single Family	63	\$63.53	\$4,002.39
77	2810-107-001 thru 2810-107-040	52455-01	Single Family	40	\$63.53	\$2,541.00
77	2810-108-001 thru 2810-108-031	52455-01	Single Family	31	\$63.53	\$1,970.00
77	2810-109-001 thru 2810-109-005*	52455-01	Condominium	109	\$50.82	\$5,540.00
77	2810-109-006 and 2810-109-007*	52455-01	Condominium	80	\$50.82	\$4,066.00
77	2810-109-008 thru 2810-109-010*	52455-01	Condominium	92	\$50.82	\$4,675.44
77	2810-110-003	52455-01	Condominium	197	\$50.82	\$10,012.00
77	2810-110-021 thru 2810-110-125	52455-04	Condominium	104	\$50.82	\$5,285.28
77	2810-110-126 thru 2810-110-129	52455-07	Condominium	182	\$50.82	\$9,249.24
77	2810-111-008 thru 2810-111-253	52455-05	Condominium	246	\$50.82	\$12,502.00
77	2810-001-062 thru 2810-001-067*	PM25802	Single Family	326	\$63.53	\$20,711.00
77	2810-112-001 thru 2810-112-066	52455-02	Single Family	66	\$63.53	\$4,193.00
77	2810-113-001 thru 2810-113-066	52455-02	Single Family	66	\$63.53	\$4,193.00
77	2810-114-001 thru 2810-114-060	52455-02	Single Family	60	\$63.53	\$3,812.00
77	2810-115-001 thru 2810-115-066	52455-02	Single Family	66	\$63.53	\$4,193.00
77	2810-116-001 thru 2810-116-078	52455-02	Single Family	78	\$63.53	\$4,955.34
77	2810-117-001 thru 2810-117-037	52455-02	Single Family	37	\$63.53	\$2,351.00
77	2810-118-001 thru 2810-118-026	52455-02	Single Family	26	\$63.53	\$1,652.00
77	2810-119-014**	52455-02	Apartments	220	\$44.47	\$9,783.40
					<b>Total</b>	<b>\$126,743.00</b>

\*These parcels will be further subdivided into the following assessable parcels under Tract Nos. 52455-03, 52455-06, 52455-08, 52455-11, 52455-12, 52455-14 to include 326 single family lots and 6 multi family lots. Lots to be recorded as open space, recreation, or for utility purposes are not proposed to be assessed.

\*\* A new tract map, 52455-09, will be recorded over this parcel.

March 2008

Engineer's Report  
LLA District No. 4, Zone No. 77  
West Creek Park

COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

The table below shows the replacement assessment allocation for each type of land use and the following table lists the amount for replacement costs to be assessed to each parcel located within the Assessment District. As previously discussed in Section V.b, although there are two separate assessments for replacement costs, they may or may not be assessed concurrently or for the same duration:

**Assessment Allocation per Land Use (Replacement Costs)**

<b>Use</b>	<b>Dwelling Units/Acreage</b>	<b>EDU Factor</b>	<b>Equivalent Dwelling Units (EDU)</b>	<b>Annual Dwelling Assessment</b>	<b>Zone Assessment by Land Use</b>
Single Family	1,033 d.u	1	1,033	\$16.58	\$17,131
Condominium	1,010 d.u.	0.8	808	\$13.26	\$13,400
Apartment	220 d.u.	0.7	154	\$11.61	\$2,554
<b>Total</b>					<b>\$33,085</b>

COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

**Per Parcel Assessment (Replacement Costs)**

Zone Number	Assessor Parcel Number	Tract	Land Use	Number of Parcels / Units	FY 2007/2008 Parcel Assessment	FY 2007/2008 Zone Assessment
77	2810-103-001	52455-01	Single Family	1	\$16.58	16.58
77	2810-103-004 thru 2810-103-011	52455-01	Single Family	8	\$16.58	\$133.00
77	2810-103-014 thru 2810-103-051	52455-01	Single Family	38	\$16.58	\$630.04
77	2810-103-062 thru 2810-103-079	52455-01	Single Family	18	\$16.58	\$300.00
77	2810-103-098 thru 2810-103-104	52455-01	Single Family	7	\$16.58	\$116.06
77	2810-104-001 thru 2810-104-071	52455-01	Single Family	71	\$16.58	\$1,180.00
77	2810-105-001 thru 2810-105-031	52455-01	Single Family	31	\$16.58	\$514.00
77	2810-106-001 thru 2810-106-063	52455-01	Single Family	63	\$16.58	\$1,045.00
77	2810-107-001 thru 2810-107-040	52455-01	Single Family	40	\$16.58	\$663.20
77	2810-108-001 thru 2810-108-031	52455-01	Single Family	31	\$16.58	\$514.00
77	2810-109-001 thru 2810-109-005*	52455-01	Condominium	109	\$13.26	\$1,445.34
77	2810-109-006 and 2810-109-007*	52455-01	Condominium	80	\$13.26	\$1,061.00
77	2810-109-008 thru 2810-109-010*	52455-01	Condominium	92	\$13.26	\$1,220.00
77	2810-110-003	52455-01	Condominium	197	\$13.26	\$2,612.22
77	2810-110-021 thru 2810-110-125	52455-04	Condominium	104	\$13.26	\$1,380.00
77	2810-110-126 thru 2810-110-129	52455-07	Condominium	182	\$13.26	\$2,413.32
77	2810-111-008 thru 2810-111-253	52455-05	Condominium	246	\$13.26	\$3,262.00
77	2810-001-062 thru 2810-001-067*	PM25802	Single Family	326	\$16.58	\$5,405.08
77	2810-112-001 thru 2810-112-066	52455-02	Single Family	66	\$16.58	\$1,095.00
77	2810-113-001 thru 2810-113-066	52455-02	Single Family	66	\$16.58	\$1,095.00
77	2810-114-001 thru 2810-114-060	52455-02	Single Family	60	\$16.58	\$995.00
77	2810-115-001 thru 2810-115-066	52455-02	Single Family	66	\$16.58	\$1,095.00
77	2810-116-001 thru 2810-116-078	52455-02	Single Family	78	\$16.58	\$1,295.00
77	2810-117-001 thru 2810-117-037	52455-02	Single Family	37	\$16.58	\$614.00
77	2810-118-001 thru 2810-118-026	52455-02	Single Family	26	\$16.58	\$431.08
77	2810-119-014**	52455-02	Apartments	220	\$11.61	\$2,554.20
					<b>Total</b>	<b>\$33,085.00</b>

\*These parcels will be further subdivided into the following assessable parcels under Tract Nos. 52455-03, 52455-06, 52455-08, 52455-11, 52455-12 and 52455-14 to include 326 single family lots and 6 multi family lots. Lots to be recorded as open space, recreation, or for utility purposes are not proposed to be assessed.

\*\* A new tract map, 52455-09, will be recorded over this parcel.

March 2008

Engineer's Report  
LLA District No. 4, Zone No. 77  
West Creek Park

## **Attachment B: Description of Budget Items**

The following describes the items listed in the assessment district's budget shown in Section III – Estimated Cost of Improvement.

### Utilities:

#### Water

The furnishing of water required for the irrigation of the landscaping and the maintenance of the ornamental structures and park facilities.

#### Electric

The furnishing of electricity required for the operation of the ornamental structures, landscaping, lighting, and park facilities.

#### Telephone

The furnishing of telephone service for a park coordinator's office and irrigation controllers.

### Maintenance Contracts

Costs associated with maintenance (labor, material, and equipment) includes all labor, material, and equipment required to properly maintain and service the park facilities, including ornamental structures, landscaping, lighting, maintenance trail, walkways, parcourse, basketball course, park building, shade structures, play structures, parking lot, concrete pathways, fencing, entry monuments, drainage devices and irrigation systems within the assessment district. In addition, maintenance costs also include costs associated with securing any portion of the site where improvements are temporarily removed due to the installation and/or repair of the existing and/or future MWD pipelines. All improvements within the assessment district will be maintained and serviced on a regular basis. The frequency and specific maintenance operation required will be determined by County staff, but generally, the operations will occur weekly.

COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

Contingency

Repairs that are unforeseen and not normally included in the yearly maintenance cost. This may include repair of damage due to vandalism, storms, and frost. Planned upgrades of the improvements that provide a direct benefit to the assessment district could also be included in renovation costs. Examples of upgrades are replacing plant materials and/or renovation irrigation systems.

Annual Administrative/Inspection Costs

The cost of all County departmental staff for providing the coordination for maintenance and servicing, responding to public concerns, and levying and collecting assessments.

Reserves

Costs to upgrade and/or improve the existing park facilities.



COUNTY OF LOS ANGELES  
DEPARTMENT OF PARKS AND RECREATION

**Attachment C: Calculation of Special vs. General Benefit**

Project	Number of Units	EDU Factor	Special Benefit EDU's (Zones 68 & 69)	General Benefit EDU's
<b><i>West Hills (Areas A &amp; B) - Zone 69</i></b>				
Single Family	725	1	725	
Apartments	220	0.7	154	
<i>Total EDU's</i>			879	
<b><i>West Creek (Area C) - Zone 68</i></b>				
Single Family	308	1	308	
Condos	1,010	0.8	808	
<i>Total EDU's</i>			1,116	
<b><i>Tesoro</i></b>				
Single Family	1,066	1		1066
<b><i>Copperstone</i></b>				
Single Family	190	1		190
Condos	238	0.8		190.4
<b><i>Alta Vista</i></b>				
Single Family	239	1		239
Condos	90	0.8		72
<b><i>Skycrest</i></b>				
Single Family	127	1		127
<b><i>Creekside</i></b>				
Single Family	464	1		464
Condos	393	0.8		314.4
<b><i>Hidden Creek</i></b>				
Condos	275	0.8		220
<b>Total EDU's = 4,900.8</b>			<b>1,995</b>	<b>2,882.80</b>
<b>Percent Benefit Based on EDU</b>			<b>41%</b>	<b>59%</b>

March 2008

Engineer's Report  
LLA District No. 4, Zone No. 77  
West Creek Park

**Attachment D: Maintenance Costs and Assessment Calculation**

<b>Budget Item</b>	<b>Rate per sq.ft. per year or Cost per Item</b>	<b>Assessable Square Footage/Linear footage</b>	<b>Total Maintenance Cost</b>	<b>Special Benefit Cost to Zone 77 at 41% (2)</b>	<b>General Benefit % for Zone 77 at 59%</b>
Utilities	0.044	745,604	\$32,806.58	\$13,450.70	\$19,355.88
Maintenance Contracts					
a. Landscaping					
a.1. Open Turf	\$0.25	431,672	\$107,918.00	\$44,246.38	\$63,671.62
a.2 Texture Shrub Planting	\$0.15	119,771	\$17,965.65	\$7,365.92	\$10,599.73
a.3 Turf Pest Control (upgraded)	\$0.002	431,672	\$863.34	\$353.97	\$509.37
b. 15'-wide maintenance trail	\$0.10	20,980	\$2,098.00	\$860.18	\$1,237.82
c. Asphalt parking lot	\$0.10	14,657	\$1,465.70	\$600.94	\$864.76
d. Trees	\$35.00	808	\$28,280.00	\$11,594.80	\$16,685.20
e. Basketball Court	\$660	N/A	\$660.00	\$270.60	\$389.40
f. Ranch Rail Fencing	\$1.50	260	\$390.00	\$159.90	\$230.10
g. Lighting	\$6,000.00	N/A	\$6,000.00	\$2,460.00	\$3,540.00
h. Concrete pathways	\$0.08	20,452	\$1,636.16	\$670.83	\$965.33
j. Decomposed granite parcourse	\$0.12	22,740	\$2,728.80	\$1,118.81	\$1,609.99
k. Site amenities(1)	\$12,000	N/A	\$12,000	\$4,920.00	\$7,080
l. Irrigation Repairs	\$1,000	N/A	\$1,000	\$410.00	\$590
m. Plant Replacement (frost damage)	\$1,715	N/A	\$1,715	\$703.15	\$1,011.85
n. Vandalism	\$2,500	N/A	\$2,500	\$1,025.00	\$1,475
Administration/Inspection	\$0.05	745,604	\$37,280.20	\$15,284.88	\$21,995.32
Contingency	\$0.035	745,604	\$26,096.14	\$10,699.42	\$15,396.72
Reserves	\$0.02	745,604	\$14,912.08	\$6,113.95	\$8,798.13
<b>2008/2009 Total Assessment</b>			<b>\$309,128.87</b>	<b>\$126,742.84</b>	<b>\$182,386.03</b>
<b>Number of EDUs</b>				1,995.00	
<b>Assessment Per EDU:</b>				<b>\$63.53</b>	

(1) Maintenance/repairs for park components such as park coordinator's office, shade structure, playground, picnic tables, benches, trash enclosures, parcourse stations, gates, etc.

(2) Maximum Annual Assessment - \$65.61. The maximum assessment is based upon the previously approved 2007/2008 Engineers Report. The minimum assessment is based on this Engineer's Report as calculated on the above table.

**Attachment E: Replacement Costs and Assessment Calculation**

Items Within MWD Property Subject to Replacement	Replacement Cost Rate (Sq.ft., L.ft.or Cost per Item)	Replacement Sq.Ft./L.F./ Item	Replacement Cost	Special Benefit Cost to Zone 77 at 41%	General Benefit Cost to Zone 77 at 59%
a. Landscaping					
a.1. Open Turf	\$0.10	386,759	\$38,675.90	\$15,857.12	\$22,818.78
a.2 Texture Shrub Planting	\$2.00	99,409	\$198,818.00	\$81,515.38	\$117,302.62
b. 15'-wide maintenance trail	\$5.00	17,924	\$89,620.00	\$36,744.20	\$52,875.80
d. Trees					
d.1. 24" box	\$250.00	726	\$181,500.00	\$74,415.00	\$107,085.00
d.2 36" box	\$650.00	2	\$1,300.00	\$533.00	\$767.00
f. Ranch Rail Fencing	\$18.00	260	\$4,680.00	\$1,918.80	\$2,761.20
g. Lighting					
g.1 Pole lighting	\$1,750.00	12	\$21,000.00	\$8,610.00	\$12,390.00
h. Concrete pathways	\$4.50	10,918	\$49,131.00	\$20,143.71	\$28,987.29
i. Decomposed granite parcourse	\$3.50	22,740	\$79,590.00	\$32,631.90	\$46,958.10
j. Mow curb	\$8.00	7,043	\$56,344.00	\$23,101.04	\$33,242.96
k. Irrigation facilities					
k.1 Mainline	\$3.00	5,150	\$15,450.00	\$6,334.50	\$9,115.50
k.2. Turf laterals (L.F.)	\$1.00	31,100	\$31,100.00	\$12,751.00	\$18,349.00
k.3 Shrub laterals (L.F.)	\$0.75	9,000	\$6,750.00	\$2,767.50	\$3,982.50
l. Drainage					
l.1. Inlets	\$1,000.00	6	\$6,000.00	\$2,460.00	\$3,540.00
l.2. 8" pipe	\$30.00	900	\$27,000.00	\$11,070.00	\$15,930.00
<b>Total Assessment for Replacement Costs</b>			<b>\$806,958.90</b>	<b>\$330,853.15</b>	<b>\$476,105.75</b>

**(Attachment E: Replacement Costs and Assessment Calculation - continued)**

Replacement Costs and Assessment Calculation (cont'd)	Replacement Cost Rate (Sq.ft., L.ft.or Cost per Item)	Replacement Sq.Ft./L.F./ Item	Replacement Cost	Special Benefit Cost to Zone 77 at 41% (5)	General Benefit Cost to Zone 77 at 59% (5)
Total Assessment for Replacement Costs			\$806,958.90	\$330,853.15	\$476,105.75
Number of EDUs				1,995	
Maximum Assessment Per EDU for Replacement Costs due to new pipe installation(1)(2):				\$165.84	
Annual Assessment Per EDU for Replacement Costs due to new pipe installation (2)(3):				\$16.58	
Maximum Assessment per EDU for Replacement Costs due to Maintenance & Repair of Existing Pipe(1)(4):				\$165.84	
Annual Assessment Per EDU for Replacement Costs due to Maintenance and Repair of Existing Pipe: (3)(4)				\$16.58	

(1) Maximum Assessment Rate is based on a collection period of 1 year.

(2) Replacement costs will be assessed and credited on each tax bill until such time the County determines that credits should be stopped.

(3) Assessment based on a 10-year collection period. The County will determine the actual collection period which may be less than 10-years.

(4) Replacement costs will be assessed and credited on each tax bill until the County determines the credit should be stopped. The County may extend the collection period over more than one year.

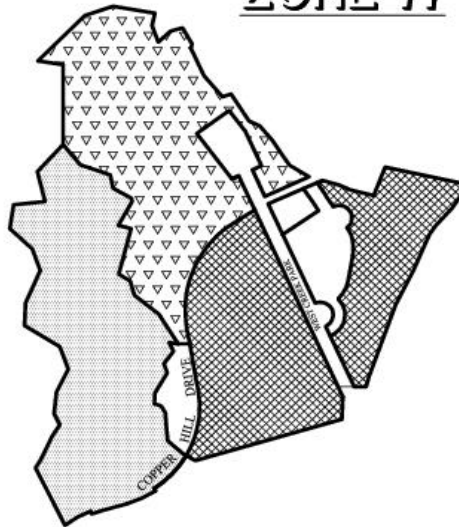
(5) Maximum Annual Assessment for Replacement based on a 10-year collection period: \$43.23 (residential) and \$48.56 (commercial). The maximum assessment is based upon the previously approved 2007/2008 Engineers Report. The minimum assessment is based on this Engineer's Report as calculated on the above table.




(5) Maximum Annual Assessment for Replacement based on a 1-year collection period: \$432.53 (residential) and \$485.68 (commercial). The maximum assessment is based upon the previously approved 2007/2008 Engineers Report. The minimum assessment is based on this Engineer's Report as calculated on the above table.

Maximum Annual Assessment - \$268.38 (65.61 for Operation & Maintenance + 202.77 for replacement assessment) based upon the previously approved 2007/2008 Engineers Report.

**Attachment F: Assessment Diagram**

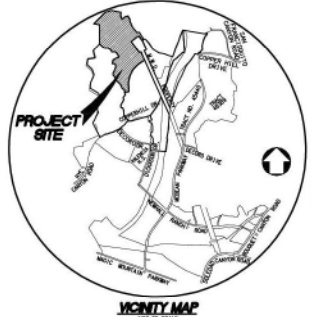
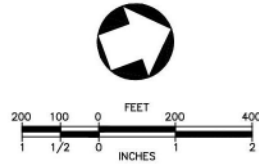
**ZONE 77**



	<table border="0"> <tr><td>2810-103-001</td><td></td><td></td></tr> <tr><td>2810-103-004</td><td>THRU</td><td>2810-103-011</td></tr> <tr><td>2810-103-014</td><td>THRU</td><td>2810-103-051</td></tr> <tr><td>2810-103-062</td><td>THRU</td><td>2810-103-079</td></tr> <tr><td>2810-103-098</td><td>THRU</td><td>2810-103-104</td></tr> <tr><td>2810-104-001</td><td>THRU</td><td>2810-104-071</td></tr> <tr><td>2810-105-001</td><td>THRU</td><td>2810-105-031</td></tr> <tr><td>2810-106-001</td><td>THRU</td><td>2810-106-063</td></tr> <tr><td>2810-107-001</td><td>THRU</td><td>2810-107-040</td></tr> <tr><td>2810-108-001</td><td>THRU</td><td>2810-108-031</td></tr> <tr><td>2810-109-001</td><td>THRU</td><td>2810-109-010</td></tr> <tr><td>2810-110-003</td><td></td><td></td></tr> <tr><td>2810-110-021</td><td>THRU</td><td>2810-110-125</td></tr> <tr><td>2810-110-126</td><td>THRU</td><td>2810-110-129</td></tr> <tr><td>2810-111-008</td><td>THRU</td><td>2810-111-253</td></tr> </table>	2810-103-001			2810-103-004	THRU	2810-103-011	2810-103-014	THRU	2810-103-051	2810-103-062	THRU	2810-103-079	2810-103-098	THRU	2810-103-104	2810-104-001	THRU	2810-104-071	2810-105-001	THRU	2810-105-031	2810-106-001	THRU	2810-106-063	2810-107-001	THRU	2810-107-040	2810-108-001	THRU	2810-108-031	2810-109-001	THRU	2810-109-010	2810-110-003			2810-110-021	THRU	2810-110-125	2810-110-126	THRU	2810-110-129	2810-111-008	THRU	2810-111-253
2810-103-001																																														
2810-103-004	THRU	2810-103-011																																												
2810-103-014	THRU	2810-103-051																																												
2810-103-062	THRU	2810-103-079																																												
2810-103-098	THRU	2810-103-104																																												
2810-104-001	THRU	2810-104-071																																												
2810-105-001	THRU	2810-105-031																																												
2810-106-001	THRU	2810-106-063																																												
2810-107-001	THRU	2810-107-040																																												
2810-108-001	THRU	2810-108-031																																												
2810-109-001	THRU	2810-109-010																																												
2810-110-003																																														
2810-110-021	THRU	2810-110-125																																												
2810-110-126	THRU	2810-110-129																																												
2810-111-008	THRU	2810-111-253																																												
	<table border="0"> <tr><td>2810-112-001</td><td>THRU</td><td>2810-112-066</td></tr> <tr><td>2810-113-001</td><td>THRU</td><td>2810-113-066</td></tr> <tr><td>2810-114-001</td><td>THRU</td><td>2810-114-060</td></tr> <tr><td>2810-115-001</td><td>THRU</td><td>2810-115-066</td></tr> <tr><td>2810-116-001</td><td>THRU</td><td>2810-116-078</td></tr> <tr><td>2810-117-001</td><td>THRU</td><td>2810-117-037</td></tr> <tr><td>2810-118-001</td><td>THRU</td><td>2810-118-026</td></tr> <tr><td>2810-119-014</td><td></td><td></td></tr> </table>	2810-112-001	THRU	2810-112-066	2810-113-001	THRU	2810-113-066	2810-114-001	THRU	2810-114-060	2810-115-001	THRU	2810-115-066	2810-116-001	THRU	2810-116-078	2810-117-001	THRU	2810-117-037	2810-118-001	THRU	2810-118-026	2810-119-014																							
2810-112-001	THRU	2810-112-066																																												
2810-113-001	THRU	2810-113-066																																												
2810-114-001	THRU	2810-114-060																																												
2810-115-001	THRU	2810-115-066																																												
2810-116-001	THRU	2810-116-078																																												
2810-117-001	THRU	2810-117-037																																												
2810-118-001	THRU	2810-118-026																																												
2810-119-014																																														
	<table border="0"> <tr><td>2810-001-062</td><td>THRU</td><td>2810-001-067</td></tr> </table>	2810-001-062	THRU	2810-001-067																																										
2810-001-062	THRU	2810-001-067																																												







- LEGEND:**
- RANCH RAIL FENCE - 260 Lf
  - ZONE 77 BOUNDARY
  - MULTIPURPOSE MAINTENANCE TRAIL - 20,980 Sq. Ft.
  - CONCRETE PATHWAYS - 20,452 Sq. Ft.
  - PARKING LOT - 14,657 Sq. Ft.
  - DECOMPOSED GRANITE PARCOURSE - 22,740 Sq. Ft.
  - OPEN TURF AREA - 431,672 Sq. Ft.
  - TEXTURED SHRUB PLANTING - 119,771 Sq. Ft.
  - SHADE STRUCTURES
  - BASKETBALL COURT
  - PLAY STRUCTURES
  - PARK BUILDING

Los Angeles County  
 LLA District No. 4, Zone No. 77  
**WEST CREEK PARK**  
**EXHIBIT**