COUNTY OF LOS ANGELES
DEPARTMENT OF PARKS AND RECREATION
"Creating Community Through People, Parks and Programs"
Russ Guiney, Director

June 5, 2007

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:

RESOLUTION OF INTENTION FOR THE ANNUAL LEVY OF ASSESSMENTS FOR ZONES WITHIN LOS ANGELES COUNTY LANDSCAPING AND LIGHTING ACT (LLA) DISTRICT NOS. 1, 2, AND 4; AN INCREASE OF EXISTING ASSESSMENT RATES IN THREE ZONES IN LLA DISTRICT NO. 4; AN INCREASE OF THE EXISTING RATES IN FOUR ZONES IN LLA DISTRICT NO. 2; AND ADDITION OF A NEW CONSUMER PRICE INDEX ADJUSTMENT COMPONENTS FOR FOUR ZONES IN LLA DISTRICT NO. 2; DECLARING THE COUNTY'S INTENTION TO LEVY AND COLLECT ASSESSMENTS WITHIN SUCH LLA DISTRICTS AND ZONES FOR FISCAL YEAR 2007– 2008; AND APPOINTING A TIME AND PLACE FOR HEARING PROTESTS
(1st, 3rd, 4th and 5th Districts - Three-Vote Matter)

IT IS RECOMMENDED THAT YOUR BOARD:

1. Find that the actions are exempt from the California Environmental Quality Act (CEQA), as, cited herein.

2. Pursuant to the provisions of the Landscape 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 as provided by Article XIIID of the California Constitution, adopt the enclosed Resolution of Intention, declaring the Board's intent to levy and collect assessments for the Los Angeles County Landscaping and Lighting Act ("LLA") District Nos. 1, 2, and 4 and Zones therein for Fiscal Year 2007–2008; order an increase of the existing assessment rate within LLA District No. 4, Zone No. 68 (West Creek Copper Hill Village), Zone No. 69 (West Creek Canyon Estates), and Zone No. 77 (West Creek Park); order an increase to the existing rate within LLA District No. 2, Zone No. 37 (Castaic Hillcrest), Zone No. 40 (Castaic Shadow Lake), Zone No. 48 (Shadow Hills), and Zone No. 56 (Valencia Commerce Center Area Wide); order the addition of a new consumer price index ("CPI") adjustment component for LLA District No. 2, Zone No. 48 (Shadow Hills), and Zone No. 56 (Valencia Commerce Center Area Wide).

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 LLA District Nos. 1, 2, and 4 and Zones therein for Fiscal Year 2007–2008; increase of the existing rate within LLA District No. 4, Zone No. 68 (West Creek Copper Hill Village), Zone No. 69 (West Creek Canyon Estates), and Zone No. 77 (West Creek Park); increase of the existing rate within LLA District No. 2, Zone No. 37 (Castaic Hillcrest), Zone No. 40 (Castaic Shadow Lake), Zone No. 48 (Shadow Hills), and Zone No. 56 (Valencia Commerce Center Area Wide); and addition of a new CPI adjustment component in LLA District No. 2, Zone No. 37 (Castaic Hillcrest), Zone No. 40 (Castaic Shadow Lake), Zone No. 48 (Shadow Hills), and Zone No. 56 (Valencia Commerce Center Area Wide), pursuant to provisions of the Landscaping and Lighting Act.

4. Set the public hearing date for: 1) the increase of the assessment rate in LLA District No. 4, Zone No. 68 (West Creek Copper Hill Village), Zone No. 69 (West Creek Canyon Estates), and Zone No. 77 (West Creek Park); 2) the increase of the assessment rate and addition of a CPI adjustment component in LLA District No. 2, Zone No. 37 (Castaic Hillcrest); 3) the increase of the assessment rate and addition of a CPI adjustment component in LLA District No. 2, Zone No. 40 (Castaic Shadow Lake); 4) the increase of the assessment rate and addition of a CPI adjustment component in LLA District No. 2, Zone No. 48 (Shadow Hills); 5) and the increase of the assessment rate and addition of a CPI adjustment component in LLA District No. 2, Zone No. 56 (Valencia Commerce Center Area Wide); 6) the levying and collection of assessments for LLA District Nos. 1, 2, and 4 and Zones therein for Fiscal Year 2007–2008, as specified in Section 22625 Streets and Highways Code.

5. Instruct the Executive Officer to give notice of the public hearings by causing the Resolutions of Intention to be published as required by Section 22626(a) of the Streets and Highways Code.

6. Find that the actions are categorically exempt from the California Environmental Quality Act (CEQA), according to Sections 15306 of the State CEQA Guidelines and Class 6 of the Environmental Document Reporting Procedures and Guidelines adopted by the Board on November 17, 1987, cited herein.

IT IS FURTHER RECOMMENDED THAT, AT THE CONCLUSION OF THE PUBLIC 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 in LLA District No. 4, Zone No. 68 (West Creek Copper Hill Village) 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 increase of the existing rate in LLA District No. 4, Zone No. 69 (West Creek Canyon Estates) and determine whether the ballots submitted in favor of the increase exceed those submitted in opposition.

3. 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 in LLA District No. 4, Zone No. 77 (West Creek Park) and determine whether the ballots submitted in favor of the increase exceed those submitted in opposition.

4. 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 and addition of a new CPI adjustment component in LLA District No. 2, Zone No. 37 (Castaic Hillcrest) and determine whether the ballots submitted in favor of the increase exceed those submitted in opposition.

5. 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 and addition of a new CPI adjustment component in LLA District No. 2, Zone No. 40 (Castaic Shadow Lake) and determine whether the ballots submitted in favor of the increase exceed those submitted in opposition.

6. 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 and addition of a new CPI adjustment component in LLA District No. 2, Zone No. 48 (Shadow Hills) and determine whether the ballots submitted in favor of the increase exceed those submitted in opposition.

7. 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 and addition of a new CPI adjustment component in LLA District No. 2, Zone No. 56 (Valencia Commerce Center Area Wide) and determine whether the ballots submitted in favor of the increase exceed those submitted in opposition.

8. For the increase of the assessment rate for LLA District No. 4, Zone No. 68 (West Creek Copper Hill Village), Zone No. 69 (West Creek Canyon Estates), and Zone No. 77 (West Creek Park), if the ballots submitted in favor of the increase exceed those in opposition, adopt the "Resolution amending the Rate" for LLA District No. 4, Zone No. 68 (West Creek Copper Hill Village), Zone No. 69 (West Creek Canyon Estates), and Zone No. 77 (West Creek Park) in confirming the increase either as originally proposed or changed by it. The adoption of this resolution shall constitute the approval of the increase as referred to in the Engineer's Report.

9. For the increase of the assessment rate and addition of a new CPI adjustment component for LLA District No. 2, Zone No. 37 (Castaic Hillcrest), if the ballots submitted in favor of the increase exceed those in opposition, adopt the "Resolution Increasing the Rate" for LLA District No. 2, Zone No. 37 (Castaic Hillcrest) in confirming the increase either as originally proposed or changed by it. The adoption of this resolution shall constitute the approval of the increase as referred to in the Engineer's Report.

10. For the increase of the assessment rate and addition of a new CPI adjustment component for LLA District No. 2, Zone No. 40 (Castaic Shadow Lake), if the ballots submitted in favor of the increase exceed those in opposition, adopt the "Resolution Increasing the Rate" for LLA District No. 2, Zone No. 40 (Castaic Shadow Lake) in confirming the increase either as originally proposed or changed by it. The adoption of this resolution shall constitute the approval of the increase as referred to in the Engineer's Report.

11. For the increase of the assessment rate and addition of a new CPI adjustment component for LLA District No. 2, Zone No. 48 (Shadow Hills), if the ballots submitted in favor of the increase exceed those in opposition, adopt the "Resolution Increasing the Rate" for LLA District No. 2, Zone No. 48 (Shadow Hills) in confirming the increase either as originally proposed or changed by it. The adoption of this resolution shall constitute the approval of the increase as referred to in the Engineer's Report.

12. For the increase of the assessment rate and addition of a new CPI adjustment component for LLA District No. 2, Zone No. 56 (Valencia Commerce Center Area Wide), if the ballots submitted in favor of the increase exceed those in opposition, adopt the "Resolution Increasing the Rate" for LLA District No. 2, Zone No. 56 (Valencia Commerce Center Area Wide) in confirming the increase either as originally proposed or changed by it. The adoption of this resolution shall constitute the approval of the increase as referred to in the Engineer's Report.

13. 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.

14. Adopt the Resolutions confirming the diagram and assessments, either as originally proposed or changed by it, and ordering the maintenance and operation work to be done for each LLA District and Zones therein. The adoption of the Resolutions shall constitute the levy of assessments for the Fiscal Year referred to in the Engineer's Report.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

These recommended actions would amend the existing rates for LLA District No. 4, Zone No. 68 (West Creek Copper Hill Village), Zone No. 69 (West Creek Canyon Estates), and Zone No. 77 (West Creek Park); amend the existing rate for LLA District No. 2, Zone No. 37 (Castaic Hillcrest), Zone No. 40 (Castaic Shadow Lake), Zone No. 48 (Shadow Hills), and Zone No. 56 (Valencia Commerce Center Area Wide); add a new CPI adjustment component for LLA District No. 2, Zone No. 37 (Castaic Hillcrest), Zone No. 40 (Castaic Shadow Lake), Zone No. 48 (Shadow Hills), and Zone No. 56 (Valencia Commerce Center Area Wide); set a date for a public hearing for the increases of the existing rates for LLA District No. 4, Zone No. 68 (West Creek Copper Hill Village), Zone No. 69 (West Creek Canyon Estates), and Zone No. 77 (West Creek Park) subject to the requirements of Article XIIID of the California Constitution; set the date for a public hearing for the increase of existing rates and addition of a CPI adjustment component for LLA District No. 2, Zone No. 37 (Castaic Hillcrest), Zone No. 40 (Castaic Shadow Lake), Zone No. 48 (Shadow Hills), and Zone No. 56 (Valencia Commerce Center Area Wide) subject to the requirements of Article XIIID 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 XIIID of the California Constitution, and provide funding for the operation of the aforementioned County-administered District Zones.

The Resolution of Intention to amend the existing rates is limited to LLA District No. 4, Zone No. 68 (West Creek Copper Hill Village), Zone No. 69 (West Creek Canyon Estates), and Zone No. 77 (West Creek Park).

The Resolution of Intention to increase the existing rate and addition of a CPI adjustment component is limited to LLA District No. 2, Zone No. 37 (Castaic Hillcrest).

The Resolution of Intention to increase the existing rate and addition of a CPI adjustment component is limited to LLA District No. 2, Zone No. 40 (Castaic Shadow Lake).

The Resolution of Intention to increase the existing rate and addition of a CPI adjustment component is limited to LLA District No. 2, Zone No. 48 (Shadow Hills).

The Resolution of Intention to increase the existing rate and addition of a CPI adjustment component is limited to LLA District No. 2, Zone No. 56 (Valencia Commerce Center Area Wide).

LLA District No. 4, Zone No. 68 (West Creek Copper Hill Village), Zone No. 69 (West Creek Canyon Estates), and Zone No. 77 (West Creek Park)

Newhall Land and Farm, developer of the unincorporated areas known as West Creek Copper Hill Village (Tract No. 52455-01, Area C), West Creek Canyon Estates (Tract No. 52455-02, Area A and Tract No. 52455-03, Area B), West Creek Park (Tract Nos. 52455, 52455-01, 52455-02, and 52455-03), has requested increases of the existing assessment rates due to changes in the Zones outlined in the revised Engineer's Reports, as a result of decreases in the number of residential units, and changes in maintenance, operational, and replacement costs.

The Director of Parks and Recreation (Director) is requesting ballots to amend the existing rates and add a CPI adjustment component for LLA District No. 2, Zone No. 37 (Castaic Hillcrest), Zone No. 40 (Castaic Shadow Lake), Zone No. 48 (Shadow Hills), and Zone No. 56 (Valencia Commerce Center Area Wide). A financial analysis of the current budget for the above Zones has indicated the necessity to amend the existing rates and add a CPI adjustment component 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 rates and addition of a CPI adjustment component for these Zones will improve the long-term financial viability for these Zones.

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 2007–2008 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 Four), and Service Excellence (Goal One). These recommendations, in compliance with the Landscaping and Lighting Act and Article XIIID 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.

The recommended revised maximum annual assessment of $972.79 per residential equivalent dwelling unit (EDU) and $1012.37 per commercial acre for LLA District No. 4, Zone No. 69 (West Creek Canyon Estate), will provide the funds needed for maintenance, servicing, and administrative costs associated with the improvements during Fiscal Year 2007–2008. It should be noted that this assessment includes $540.44 per residential EDU and $526.69 per commercial acre for operation and maintenance assessment, and up to a maximum of $432.35 residential EDU and $485.68 commercial acre to be assessed over a period of time determined by the County, for the replacement cost of the landscaping located within the Metropolitan Water District (MWD) fee property. This landscaped area is subject to removal during construction of a second water pipe or repair activities on the existing pipeline within MWD's property. The annual assessment would be $43.23 per EDU and $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 maximum annual assessment would be $432.35 per residential EDU and $485.68 per commercial acre. The actual assessment amount and duration of the assessment will be determined by the County. 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 the status of MWD planning and design of the second water pipe or 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 so that replacement funds can be accumulated.

The recommended revised maximum annual assessment of $268.38 per equivalent dwelling unit (EDU) for LLA District No. 4, Zone No. 77 (West Creek Park), will provide the funds needed for maintenance, servicing, and administrative costs associated with the improvements during Fiscal Year 2007–2008. It should be noted that this assessment includes $65.61 per EDU for operation and maintenance assessment, and up to a maximum of $202.77 per EDU to be assessed over a period of time determined by the County, 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 construction of a second water pipe or repair activities on the existing pipeline within MWD's property. The annual assessment would be $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 maximum annual assessment would be $202.77 per EDU. The actual assessment amount and duration of the assessment will be determined by the County. 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 the status of MWD planning and design of the second water pipe or 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.

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.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

The Landscaping and Lighting Act 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 Landscaping and Lighting Act, 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 Landscaping and Lighting Act 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 Landscaping and Lighting Act 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 XIIIC and XIIID to the California Constitution. Article XIIID contains additional requirements to those found in the Landscaping and Lighting Act that must be followed for the levying of new or additional assessments and the filing of the Engineer's Report. The LLA District No. 4, Zone No. 68 (West Creek Copper Hill Village), Zone No. 69 (West Creek Canyon Estates), and Zone No. 77 (West Creek Park); LLA District No. 2, Zone No. 37 (Castaic Hillcrest), Zone No. 40 (Castaic Shadow Lake), Zone No. 48 (Shadow Hills), and Zone No. 56 (Valencia Commerce Center Area Wide), require assessment ballots to approve the new assessments and increases 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. Newhall Land and Farm, the developer of Zone No. 68 (West Creek Copper Hill Village), Zone No. 69 (West Creek Canyon Estates), and Zone No. 77 (West Creek Park), has provided written petitions requesting the proposed amendments to the existing assessment rates. A notice and ballot will be mailed to each property owner within LLA District No. 4, Zone No. 68 (West Creek Copper Hill Village), Zone No. 69 (West Creek Canyon Estates), and Zone No. 77 (West Creek Park), in compliance with Article XIIID of the California Constitution. A notice and ballot will be mailed to each property owner within LLA District No. 2, Zone No. 37 (Castaic Hillcrest), Zone No. 40 (Castaic Shadow Lake), Zone No. 48 (Shadow Hills), and Zone No. 56 (Valencia Commerce Center Area Wide), who would be affected by the increase of the assessment rates and addition of a CPI adjustment component.

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

County Counsel has approved the enclosed Resolutions as to form.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

Approval of these recommendations for LLA District No. 4, Zone No. 68 (West Creek Copper Hill Village), Zone No. 69 (West Creek Canyon Estates), Zone No. 77 (West Creek Park); and LLA District No. 2, Zone No. 37 (Castaic Hillcrest), Zone No. 40 (Castaic Shadow Lake), Zone No. 48 (Shadow Hills), Zone No. 56 (Valencia Commerce Center Area Wide) will benefit these communities through the beautification, maintenance and servicing of landscaped medians, park areas and appurtenant improvements.

ENVIRONMENTAL DOCUMENTATION

The proposed actions are exempt from CEQA. The California Environmental Quality Act does not apply to the establishment, modification, structuring, or approval of rates, tolls, fares, or other charges by public agencies 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 conformed copy each be forwarded to the Chief Administrative Office, County Counsel and Auditor-Controller, and two conformed copies be forwarded to the Department of Parks and Recreation.

Respectfully submitted,

John Wicker for

Russ Guiney
Director

Attachments (8)

c: Executive Officer, Board of Supervisors (22)
Chief Administrative Officer
County Counsel
Auditor-Controller

COUNTY OF LOS ANGELES
BOARD OF SUPERVISORS

RESOLUTION PRELIMINARILY APPROVING THE ENGINEER'S REPORT IN CONNECTION WITH THE LEVY OF ANNUAL ASSESSMENTS IN LOS ANGELES COUNTY LANDSCAPING AND LIGHTING ACT DISTRICTS 1, 2, AND 4 AND ZONES THEREIN; DECLARING THE COUNTY'S INTENTION TO LEVY AND COLLECT ASSESSMENTS WITHIN SUCH ASSESSMENT DISTRICTS AND ZONES FOR FISCAL YEAR 2007– 2008; 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 May 8, 2007, adopted a resolution initiating proceedings for the levying of assessments for landscape maintenance purposes for Fiscal Year 2007–2008 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, All Urban Consumers for the Los Angeles Riverside-Orange County Area (CPI), provided by the U.S. Department of Labor, in accordance with Article XIIID 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 9:30 a.m. of said day, is the day and hour, and the Chambers of the Board of Supervisors of the County of Los Angeles, 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 -Clerk of the Board of
Supervisors of the County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER JR.
COUNTY COUNSEL

By A Byers by Helen Parker
Principal Deputy County Counsel

COUNTY OF LOS ANGELES
BOARD OF SUPERVISORS

RESOLUTION PRELIMINARILY APPROVING THE ENGINEER'S REPORT IN CONNECTION WITH THE INCREASE IN ASSESSMENTS FOR LLA DISTRICT NO. 4, ZONE NO. 68 (WEST CREEK COPPER HILL VILLAGE), ZONE NO. 69 (WEST CREEK CANYON ESTATES), AND ZONE NO. 77 (WEST CREEK PARK); DECLARING THE COUNTY'S INTENTION TO LEVY AND COLLECT ASSESSMENTS WITHIN SUCH ASSESSMENT DISTRICT FOR FISCAL YEAR 2007– 2008; 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 May 8, 2007, adopted a resolution initiating proceedings as required by law for the increase of the existing rate for LLA District No. 4, Zone No. 68 (West Creek Copper Hill Village); and the Board of Supervisors has approved and filed the Engineer's Reports as required by law; and

WHEREAS, the Board of Supervisors, on May 8, 2007, adopted a resolution initiating proceedings as required by law for the increase of the existing rate for LLA District No. 4, Zone No. 69 (West Creek Canyon Estates); and the Board of Supervisors has approved and filed the Engineer's Reports as required by law; and

WHEREAS, the Board of Supervisors, on May 8, 2007, adopted a resolution initiating proceedings as required by law for the increase of the existing rate for LLA District No. 4, Zone No. 77 (West Creek Park); 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. 4, Zone No. 68 (West Creek Copper Hill Village), Zone No. 69 (West Creek Canyon Estates), and Zone No. 77 (West Creek Park), 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. 4, Zone No. 68 (West Creek Copper Hill Village), as contained in the adopted Engineer's Reports.

SECTION 2. 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. 4, Zone No. 69 (West Creek Canyon Estates), as contained in the adopted Engineer's Reports.

SECTION 3. 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. 4, Zone No. 77 (West Creek Park), as contained in the adopted Engineer's Reports.

SECTION 4. 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 2007–2008, 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 5. That the proposed increases are subject to majority approval of the property owners in the proposed Zones, respectively. A ballot and public hearing notice will be sent to all property owners within the subject areas at least 45 days before the public hearings. The ballots will be weighted by the amount of assessment to be paid by each property owner within each zone. The proposed increase will be abandoned if the weighted majority of ballots submitted are opposed to the assessments and increases.

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 XIIID of the California Constitution.

SECTION 7. 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 8. 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 XIIID of the California Constitution.

The foregoing resolution was on the _____ day of _____, 2007, 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-
Clerk of the Board of Supervisors of
The County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM

RAYMOND G. FORTNER JR.
COUNTY COUNSEL

By A Byers by Helen Parker
Principal Deputy County Counsel

COUNTY OF LOS ANGELES
BOARD OF SUPERVISORS

RESOLUTION PRELIMINARILY APPROVING THE ENGINEER'S REPORT IN CONNECTION WITH THE INCREASE IN ASSESSMENTS AND ADDITION OF A CONSUMER PRICE INDEX ("CPI") ADJUSTMENT COMPONENT FOR LLA DISTRICT NO. 2, ZONE NO. 37 (CASTAIC HILL CREST); DECLARING THE COUNTY'S INTENTION TO LEVY AND COLLECT ASSESSMENTS WITHIN SUCH ASSESSMENT DISTRICT FOR FISCAL YEAR 2007– 2008; 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 May 8, 2007, adopted a resolution initiating proceedings as required by law for the increase of the existing rate for LLA District No. 4, Zone No. 37 (Castaic Hill Crest); and the Board of Supervisors has approved and filed the Engineer's Report as required by law; and

WHEREAS, the Board of Supervisors, on May 8, 2007, adopted a resolution initiating proceedings as required by law for the addition of a CPI adjustment component for LLA District No. 4, Zone No. 37 (Castaic Hill Crest); and the Board of Supervisors has approved and filed the Engineer's Report as required by law; and

WHEREAS, the increase of the existing rate and addition of a CPI adjustment component are for the purpose of providing funds for the maintenance services in the existing Zone known as LLA District No. 2, Zone No. 37 (Castaic Hill Crest); 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 37 (Castaic Hill Crest), as contained in the adopted Engineer's Report.

SECTION 2. 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. 2, Zone 37 (Castaic Hill Crest), as contained in the adopted Engineer's Report.

SECTION 3. 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 2007–2008, 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 4. That the proposed increases are 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 area at least 45 days before the public hearings. 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 5. 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 XIIID of the California Constitution.

SECTION 6. 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 7. 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 XIIID of the California Constitution.

The foregoing resolution was on the _____ day of _____, 2007, 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-
Clerk of the Board of Supervisors of
The County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM

RAYMOND G. FORTNER JR.
COUNTY COUNSEL

By A Byers by Helen Parker
Principal Deputy County Counsel

COUNTY OF LOS ANGELES
BOARD OF SUPERVISORS

RESOLUTION PRELIMINARILY APPROVING THE ENGINEER'S REPORT IN CONNECTION WITH THE INCREASE IN ASSESSMENTS AND ADDITION OF A CONSUMER PRICE INDEX ("CPI") ADJUSTMENT COMPONENT FOR LLA DISTRICT NO. 2, ZONE NO. 40 (CASTAIC SHADOW LAKE); DECLARING THE COUNTY'S INTENTION TO LEVY AND COLLECT ASSESSMENTS WITHIN SUCH ASSESSMENT DISTRICT FOR FISCAL YEAR 2007– 2008; 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 May 8, 2007, adopted a resolution initiating proceedings as required by law for the increase of the existing rate for LLA District No. 4, Zone No. 40 (Castaic Shadow Lake); and the Board of Supervisors has approved and filed the Engineer's Report as required by law; and

WHEREAS, the Board of Supervisors, on May 8, 2007, adopted a resolution initiating proceedings as required by law for the addition of a CPI adjustment component for LLA District No. 4, Zone No. 40 (Castaic Shadow Lake); and the Board of Supervisors has approved and filed the Engineer's Report as required by law; and

WHEREAS, the increase of the existing rate and addition of a CPI adjustment component are for the purpose of providing funds for the maintenance services in the existing Zone known as LLA District No. 2, Zone No. 40 (Castaic Shadow Lake); 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 40 (Castaic Shadow Lake), as contained in the adopted Engineer's Report.

SECTION 2. 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. 2, Zone 40 (Castaic Shadow Lake), as contained in the adopted Engineer's Report.

SECTION 3. 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 2007–2008, 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 4. 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 area at least 45 days before the public hearings. 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 5. 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 XIIID of the California Constitution.

SECTION 6. 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 7. 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 XIIID of the California Constitution.

The foregoing resolution was on the _____ day of _____, 2007, 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-
Clerk of the Board of Supervisors of
The County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM

RAYMOND G. FORTNER JR.
COUNTY COUNSEL

By A Byers by Helen Parker
Principal Deputy County Counsel

COUNTY OF LOS ANGELES
BOARD OF SUPERVISORS

RESOLUTION PRELIMINARILY APPROVING THE ENGINEER'S REPORT IN CONNECTION WITH THE INCREASE IN ASSESSMENTS AND ADDITION OF A CONSUMER PRICE INDEX ("CPI") ADJUSTMENT COMPONENT FOR LLA DISTRICT NO. 2, ZONE NO. 48 (SHADOW HILLS); DECLARING THE COUNTY'S INTENTION TO LEVY AND COLLECT ASSESSMENTS WITHIN SUCH ASSESSMENT DISTRICT FOR FISCAL YEAR 2007– 2008; 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 May 8, 2007, adopted a resolution initiating proceedings as required by law for the increase of the existing rate for LLA District No. 4, Zone No. 48 (Shadow Hills); and the Board of Supervisors has approved and filed the Engineer's Report as required by law; and

WHEREAS, the Board of Supervisors, on May 8, 2007, adopted a resolution initiating proceedings as required by law for the addition of a CPI adjustment component for LLA District No. 4, Zone No. 48 (Shadow Hills); and the Board of Supervisors has approved and filed the Engineer's Report as required by law; and

WHEREAS, the increase of the existing rate and addition of a CPI adjustment component are for the purpose of providing funds for the maintenance services in the existing Zone known as LLA District No. 2, Zone No. 48 (Shadow Hills); 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 48 (Shadow Hills), as contained in the adopted Engineer's Report.

SECTION 2. 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. 2, Zone 48 (Shadow Hills), as contained in the adopted Engineer's Report.

SECTION 3. 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 2007–2008, 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 4. That the proposed increases are 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 area at least 45 days before the public hearings. 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 5. 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 XIIID of the California Constitution.

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SECTION 7. 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 XIIID of the California Constitution.

The foregoing resolution was on the _____ day of _____, 2007, 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-
Clerk of the Board of Supervisors of
The County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM

RAYMOND G. FORTNER JR.
COUNTY COUNSEL

By A byrs by Helen Parker
Principal Deputy County Counsel

COUNTY OF LOS ANGELES
BOARD OF SUPERVISORS

RESOLUTION PRELIMINARILY APPROVING THE ENGINEER'S REPORT IN CONNECTION WITH THE INCREASE IN ASSESSMENTS AND ADDITION OF A CONSUMER PRICE INDEX ("CPI") ADJUSTMENT COMPONENT FOR LLA DISTRICT NO. 2, ZONE NO. 56 (VALENCIA COMMERCE CENTER AREA WIDE); DECLARING THE COUNTY'S INTENTION TO LEVY AND COLLECT ASSESSMENTS WITHIN SUCH ASSESSMENT DISTRICT FOR FISCAL YEAR 2007– 2008; 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 May 8, 2007, adopted a resolution initiating proceedings as required by law for the increase of the existing rate for LLA District No. 4, Zone No. 56 (Valencia Commerce Center Area Wide); and the Board of Supervisors has approved and filed the Engineer's Report as required by law; and

WHEREAS, the Board of Supervisors, on May 8, 2007, adopted a resolution initiating proceedings as required by law for the addition of a CPI adjustment component for LLA District No. 4, Zone No. 56 (Valencia Commerce Center Area Wide); and the Board of Supervisors has approved and filed the Engineer's Report as required by law; and

WHEREAS, the increase of the existing rate and addition of a CPI adjustment component are for the purpose of providing funds for the maintenance services in the existing Zone known as LLA District No. 2, Zone No. 56 (Valencia Commerce Center Area Wide); 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 56 (Valencia Commerce Center Area Wide), as contained in the adopted Engineer's Report.

SECTION 2. 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. 2, Zone 56 (Valencia Commerce Center Area Wide), as contained in the adopted Engineer's Report.

SECTION 3. 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 2007–2008, 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 4. That the proposed increases are 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 area at least 45 days before the public hearings. 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 5. 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 XIIID of the California Constitution.

SECTION 6. 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 7. 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 XIIID of the California Constitution.

The foregoing resolution was on the _____ day of _____, 2007, 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-
Clerk of the Board of Supervisors of
The County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM

RAYMOND G. FORTNER JR.
COUNTY COUNSEL

By A Byers by Helen Parker
Principal 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 2007/2008

INTENT MEETING: June 5, 2007
PUBLIC HEARING: July 24, 2007

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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 2007/2008. 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 2007/2008 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 2007/2008.

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, each located within unincorporated areas of Los Angeles County.

Currently, LLA District No. 2 includes the following twenty-four (24) 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	2-47	Northpark
2-28	Vista Grande	2-48	Shadow Hills
2-32	Lost Hills Commercial	2-51	Valencia High School
2-33	Canyon Park	2-55	Castaic North Bluff
2-34	Hacienda	2-56	Commerce Center Area Wide
2-35	Montebello	2-58	Rancho El Dorado
2-36	Mountain Valley	2-62	Canyon Heights
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 2007/2008, assessment rate per parcel is remaining the same as the original approved rate of $125.00 per parcel.

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	4-69	West Creek Canyon Estates
4-64	Double C Ranch	4-70	Lakeview
4-65	Fair Oaks Ranch, Phase I	4-71	Haskell Canyon Ranch
4-65A	Fair Oaks Ranch, Phase II & III	4-72	Copperhill twenty-two
4-65B	Fair Oaks Park	4-73	Westridge
4-66	Valencia Marketplace	4-74	Tesoro Del Valle
4-67	Miramontes	4-75	Westridge Area wide
4-68	West Creek Copperhill Village	4-76	Tesoro Adobe Park
4-77	West Creek Park		

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.

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, 47, 51, 55, and 58 are exempt from Article XIII D of the California Constitution. Assessments for Zone Nos. 32, 45, 47, 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.

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 2006 through February 2007 is 3.5%.

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.

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 2007/2008 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 2007/2008:

Zone No.	Zone Name	Assessable Parcel
1-1	Stevenson Ranch/PICO Parkway Area Wide	3,683
1-1A	Annex A Copperhill Area Wide	1,438
1-1B	Annex B Plum/Whites Canyon Area Wide	1,719
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	1,960
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
2-47	Northpark	1,492
2-48	Shadow Hills	105
2-51	Valencia High School	807
2-55	Castaic North Bluff	290
2-56	Commerce Center A/W	947
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	601
4-65B	Fair Oaks Park	235
4-66	Valencia Marketplace	30
4-67	Miramontes	399
4-68	West Creek Copperhill Village	3
4-69	West Creek Canyon Estates	8
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	8

* Zone 2-52 Mountain View East was detached and transferred to City of Santa Clarita for maintenance.

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.

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 2007/2008 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, 47, 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, 47, 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 No. 52
Zone 52 was transferred to the City of Santa Clarita for maintenance on February 27, 2007; therefore parcels within this 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 76, 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, 69, 76 and 77 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

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 2007/2008, shows the fiscal year 2007/2008 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 2007/2008 assessments for those zones within LLA District Nos. 1, 2, or 4.

APPENDIX A
FISCAL YEAR 2007/2008
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 2007/2008
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 2007/2008 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 2007/2008.

LOS ANGELES COUNTY
DEPARTMENT OF PARKS AND RECREATION
LLA DISTRICT NO. 1, 2 AND 4
FISCAL YEAR 2007/2008
ESTIMATED COST OF IMPROVEMENTS

			EXPENSES							REVENUE				STATISTICS					
Zone No.	Zone Name	Acct. No.	Maint Costs	Utilities	Specialized Other Services	Administrative and Consultant Fees	Capital Improvements	Operating Reserves	Total Expenses	Surplus (Carryover) and Interest	Ad Valorem	2007/08 Net Assessment	Total Revenue	*Maximum Assessment Amount*	*Current Year Assessment Credit*	2007/08 Maximum Rate/Parcel	2007/08 Applied Rates	No. Parcels	Benefit Units
1-1	Stevenson Ranch/PICO Parkway Area Wi	2551	$40,008	$0	$1,000	$18,966	$205,220	$24,991	$290,186	$290,186	$0	$81,026	$290,186	$174,758	($93,732)	$47.45	$22.00	3,683	
1-1A	Copperhill Area Wide	3662	$500	$0	$2,000	$7,168	$82,553	$4,029	$96,250	$96,250	$0	$30,773	$96,250	$34,747	($3,974)	$24.16	$21.40	1,438	1,438.00
1-1B	Annex B Plum/Whites Canyon Area Wide	3664	$9,120	$3,342	$500	$5,139	$33,518	$7,543	$59,162	$59,162	$0	$23,909	$59,162	$23,916	($8)	$13.86	$13.86	1,719	1,725.00
2-19	Sagewood Valencia	2669	$9,124	$4,644	$1,500	$2,680	$15,774	$7,479	$41,201	$41,201	$0	$11,448	$41,201	$11,448	$0	$72.00	$72.00	159	
2-20	El Dorado Village	2670	$72,739	$53,467	$2,500	$44,100	$611,366	$72,008	$856,180	$856,180	$0	$188,400	$856,180	$188,400	$0	$300.00	$300.00	628	
2-21	Sunset Pointe	2671	$52,500	$68,000	$8,100	$32,443	$140,206	$66,273	$365,522	$365,522	$0	$138,600	$365,522	$138,600	$0	$550.00	$550.00	252	
2-25	Stevenson Ranch	2677	$981,556	$580,860	$73,000	$450,919	$1,122,622	$869,376	$4,078,333	$4,078,333	$0	$2,027,253	$4,078,333	$2,216,548	($189,295)	$571.84	$523.00	3,885	3,676.20
2-26	Emerald Crest	2678	$8,301	$1,990	$1,500	$3,921	$31,230	$6,547	$53,489	$53,489	$0	$16,750	$53,489	$17,336	($586)	$129.38	$125.00	134	
2-28	Vista Grande	2679	$26,200	$18,181	$6,000	$15,730	$54,067	$27,548	$147,726	$147,726	$0	$71,400	$147,726	$78,478	($7,078)	$934.27	$850.00	84	
2-32	Lost Hills Commercial	2682	$0	$0	$3,000	$3,277	$44,365	$2,616	$53,259	$53,259	$0	$11,000	$53,259	$11,000	$0	$2,200.00	$2,200.00	5	
2-33	Canyon Park	3688	$66,792	$26,768	$2,500	$8,938	$299,758	$43,752	$448,507	$448,507	$0	$87,850	$448,507	$150,600	($62,750)	$300.00	$175.00	502	
2-34	Hacienda	3641	$21,520	$11,847	$7,000	$14,616	$251,957	$22,911	$329,851	$290,851	$39,000	$79,110	$329,851	$79,110	$0	$27.00	$27.00	2,930	
2-35	Montebello	3681	$36,400	$40,013	$2,000	$29,188	$1,222,030	$44,838	$1,374,470	$1,265,470	$109,000	$19,500	$1,374,470	$125,440	($105,940)	$64.00	$10.00	1,960	
2-36	Mountain Valley	3682	$37,186	$14,800	$1,500	$12,109	$152,684	$27,333	$245,612	$245,612	$0	$51,731	$245,612	$51,731	$0	$179.00	$179.00	289	
2-37	Castaic Hillcrest	2687	$187,640	$131,428	$4,800	$50,392	($64,593)	$155,954	$465,621	$465,621	$0	$215,280	$465,621	$215,280	$0	$240.00	$240.00	897	
2-39	Sloan Canyon	3689	$92,382	$23,749	$1,500	$40,347	$660,693	$65,829	$884,500	$884,500	$0	$172,368	$884,500	$243,119	($70,751)	$643.17	$456.00	378	
2-40	Castaic Shadow Lake	3675	$44,188	$33,876	$2,500	$14,659	$14,057	$39,680	$148,960	$148,960	$0	$62,624	$148,960	$62,624	$0	$206.00	$206.00	304	
2-43	Rowland Heights	3680	$32,000	$17,121	$5,500	$14,677	$46,394	$28,876	$144,567	$144,567	$0	$62,700	$144,567	$62,700	$0	$300.00	$300.00	209	
2-44	Bouquet Canyon	3683	$63,121	$30,784	$9,000	$21,207	$43,225	$51,718	$219,056	$219,056	$0	$90,900	$219,056	$90,900	$0	$300.00	$300.00	303	
2-45	Lake Los Angeles	3685	$0	$0	$0	$15,000	$957,865	$6,251	$979,116	$979,116	$0	$259,556	$979,116	$259,558	$0	$57.95	$57.95	4,479	
2-47	Northpark	2552	$267,231	$180,210	$0	$0	$893,413	$186,449	$1,527,302	$1,527,302	$0	$559,500	$1,527,302	$559,500	$0	$375.00	$375.00	1,492	
2-48	Shadow Hills	2698	$37,128	$17,327	$1,500	$11,183	$884	$27,976	$95,978	$95,978	$0	$47,775	$95,978	$47,775	$0	$455.00	$455.00	105	
2-51	Valencia High School	2553	$50,856	$41,096	$1,500	$80,183	$1,068,351	$72,354	$1,314,340	$1,314,340	$0	$379,290	$1,314,340	$408,546	($29,256)	$506.25	$470.00	807	
2-52	Mountain View East	2702	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$322,000	($322,000)	$700.00	$0.00	460	
2-55	Castaic North Bluff	3686	$17,248	$2,433	$2,000	$4,548	$66,148	$10,930	$103,307	$103,307	$0	$19,430	$103,307	$19,430	$0	$67.00	$67.00	290	
2-56	Commerce Center A/W	3690	$20,200	$21,526	$2,000	$5,314	($19,005)	$20,435	$50,471	$50,471	$0	$22,728	$50,471	$22,728	$0	$24.00	$24.00	947	
2-58	Rancho El Dorado	2703	$30,740	$26,966	$2,000	$12,874	$44,240	$31,079	$149,901	$149,901	$0	$71,200	$149,901	$77,000	($5,800)	$770.00	$712.00	100	
2-62	Canyon Heights	2705	$45,638	$49,934	$3,500	$30,617	$198,280	$54,041	$382,010	$382,010	$0	$130,800	$382,010	$130,800	$0	$600.00	$600.00	218	
4-63	The Enclave	2706	$16,788	$10,577	$1,500	$4,666	$66,877	$14,814	$117,342	$117,342	$0	$34,111	$117,342	$47,956	($13,845)	$622.80	$443.00	77	
4-64	Double C Ranch	2707	$51,404	$14,644	$1,800	$18,757	$251,340	$36,088	$374,033	$374,033	$0	$80,132	$374,033	$80,132	$0	$268.00	$268.00	299	
4-65	Fair Oaks Ranch, Phase I	2708	$59,813	$17,651	$2,000	$55,153	$1,111,677	$56,095	$1,302,389	$1,302,389	$0	$235,620	$1,302,389	$337,164	($101,544)	$851.42	$595.00	396	
4-65A	Fair Oaks Ranch, Phase II & III	3663	$0	$0	$1,000	$104,071	$1,441,289	$43,783	$1,590,143	$1,590,143	$0	$447,314	$1,590,143	$486,584	($39,270)	$508.55	$467.51	801	956.80
4-65B	Fair Oaks Park	3666	$0	$0	$1,000	$15,000	$350,821	$6,667	$373,488	$373,488	$0	$100,231	$373,488	$109,032	($8,801)	$185.18	$170.23	235	588.80
4-66	Valencia Marketplace	2709	$6,934	$0	$1,000	$3,180	$67,399	$4,623	$83,116	$83,116	$0	$16,500	$83,116	$59,715	($43,215)	$1,990.49	$550.00	30	
4-67	Miramontes	2710	$21,000	$28,500	$2,500	$14,010	$569,465	$27,506	$662,980	$662,980	$0	$79,800	$662,980	$301,615	($221,815)	$755.93	$200.00	399	
4-68	West Creek Copperhill Village	2711	$500	$0	$500	$0	$152,880	$417	$154,297	$154,297	$0	$50,653	$154,297	$228,772	($178,119)	$197.37	$43.70	3	1,159.10
4-69	West Creek Canyon Estates	2712	$500	$0	$500	$0	$73,111	$417	$74,528	$74,528	$0	$21,257	$74,528	$898,814	($877,557)	$1,014.61	$24.00	8	885.6997
4-70	Lakeview	2713	$33,258	$23,760	$2,000	$14,922	$16,037	$30,811	$120,788	$120,788	$0	$76,062	$120,788	$76,062	$0	$905.50	$905.50	84	
4-71	Haskell Canyon Ranch	2714	$500	$0	$0	$23,592	$436,209	$10,039	$470,340	$470,340	$0	$100,788	$470,340	$115,964	($15,176)	$522.36	$454.00	222	
4-72	Copperhill 22	2715	$12,000	$2,500	$4,500	$3,759	$69,532	$9,484	$101,775	$101,775	$0	$16,060	$101,775	$18,478	($2,418)	$839.92	$730.00	22	
4-73	Westridge	2716	$441,000	$15,000	$11,000	$160,519	$2,108,720	$261,487	$2,997,726	$2,997,726	$0	$687,770	$2,997,726	$748,146	($60,376)	$730.61	$671.65	1,024	
4-74	Tesoro Del Valle	2717	$377,109	$55,100	$9,000	$169,167	$1,387,162	$254,344	$2,251,883	$2,251,883	$0	$730,620	$2,251,883	$824,958	($94,338)	$745.22	$660.00	1,107	
4-75	Westridge Area Wide	2718	$34,290	$12,830	$1,500	$15,166	$88,587	$26,580	$178,954	$178,954	$0	$64,983	$178,954	$70,691	($5,708)	$69.03	$63.46	1,024	
4-76	Tesoro Adobe Park	3685	$49,500	$0	$500	$13,710	$64,132	$26,548	$154,390	$154,390	$0	$88,670	$154,390	$74,699	($6,029)	$65.58	$60.29	1,139	1,139.00
4-77	West Creek Park	3667	$0	$0	$1,000	$33,255	$94,540	$14,274	$143,069	$143,069	$0	$142,067	$143,069	$142,067	$0	$69.97	$69.97	6	2,030.40
	TOTAL		$3,356,914	$1,580,923	$189,200	$1,599,126	$16,527,162	$2,802,793	$25,913,658	$25,908,118	$148,000	$7,865,540	$25,913,658	$10,302,857	($2,559,264)			35,135	11,768.60

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

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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.[1] 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,

[1] See Attachment D.

- 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 2007/2008 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), 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 2007/2008, 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
2810-110-001 thru 2810-110-006
2810-110-015 thru 2810-110-017
2810-111-007

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 (July 2006) 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 2007/2008, the Fiscal year 2007/2008 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 2007/2008, 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 2007/2008 assessment.

Based on land use information outlined on Tract Nos. 52455-01 and 52455-05 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 XIIID 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. As such, the MWD parcels shall not be included in the assessment.

b) Assessment

In determining the cost per parcel for Fiscal Year 2007/2008, 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.

The amount to be assessed as special benefits within LLA District No. 4, Zone No. 68 – West Creek Copperhill Village Area C property for the 2007/2008 fiscal year is $111,411.08. Each assessable parcel in the assessment district and its proposed 2007/2008 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 amount to be assessed per equivalent dwelling unit within LLA District No. 4, Zone No. 68 – West Creek Copperhill Village Area C for the 2007/2008 fiscal year is $97.92 per residential equivalent dwelling unit (EDU) and $111.58 per commercial acre. 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 2006/2007 as shown in the Engineer's Report dated January 2006. This revision was necessitated as a result of the refinement of the maintenance areas based upon final design plans for the project .

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 gravely 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, 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. 6/30/07
Engineer of Work

REGISTERED PROFESSIONAL ENGINEER
ROSS WILLIAM BARKER
No. C 32799
Exp. 6/30/08
CIVIL
STATE OF CALIFORNIA

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

Use	Dwelling Units/Acreage	EDU Factor	Equivalent Dwelling Units (EDU)	Annual Parcel Assessment	Zone Assessment by Land Use
Single Family	308 d.u.	1	308	$97.92	$30,159
Condominium	1,025 d.u.	0.8	820	$78.33	$80,291
Commercial	8.62 ac	1 acre	8.62	$111.58	$962
Total					**$111,412**

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	$97.92	97.92
68	2810-103-004 thru 2810-103-011	52455-01	Single Family	8	$97.92	$783.36
68	2810-103-014 thru 2810-103-051	52455-01	Single Family	38	$97.92	$3,720.96
68	2810-103-062 thru 2810-103-079	52455-01	Single Family	18	$97.92	$1,762.56
68	2810-103-098 thru 2810-103-104	52455-01	Single Family	7	$97.92	$685.44
68	2810-104-001 thru 2810-104-071	52455-01	Single Family	71	$97.92	6,952.32
68	2810-105-001 thru 2810-105-031	52455-01	Single Family	31	$97.92	3,035.52
68	2810-106-001 thru 2810-106-063	52455-01	Single Family	63	$97.92	6,168.96
68	2810-107-001 thru 2810-107-040	52455-01	Single Family	40	$97.92	3,916.80
68	2810-108-001 thru 2810-108-031	52455-01	Single Family	31	$97.92	3,035.51
68	2810-109-001 thru 2810-109-005*	52455-01	Multi-Family	109	$1,707.65	8,538.25
68	2810-109-006 and 2810-109-007*	52455-01	Multi-Family	74	$2,898.31	5,796.60
68	2810-109-008 thru 2810-109-010*	52455-01	Multi-Family	113	$2,950.50	8,851.50
68	2810-110-001*	52455-01	Multi-Family	104	$8,146.50	8,146.50
68	2810-110-002*	52455-01	Multi-Family	182	$14,256.50	14,256.50
68	2810-110-003*	52455-01	Multi-Family	197	$15,431.50	15,431.50
68	2810-111-007	52455-05	Multi-Family	246	$19,269.80	19,269.80
68	2810-110-004*	52455-01	Commercial	.81 ac	$90.50	$90.50
68	2810-110-005*	52455-01	Commercial	.92 ac	$102.65	$102.65
68	2810-110-006*	52455-01	Commercial	1.48 ac	$165.15	$165.15
68	2810-110-015*	52455-01	Commercial	1.09 ac	$121.65	$121.65
68	2810-110-016*	52455-01	Commercial	1.44 ac	$160.70	$160.70
68	2810-110-017*	52455-01	Commercial	2.88 ac	$321.35	$321.35
					Total	**111,412.00**

* These parcels will be further subdivided into the following assessable parcels under Tract Nos. 52455-04, 52455-06, 52455-07, 52455-09, 52455-10, 52455-11 and 52455-12 to include 6 multi-family lots and 6 commercial lots. Lots to be recorded as open space, recreation, or utility usage are not proposed to be assessed.

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, 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, 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

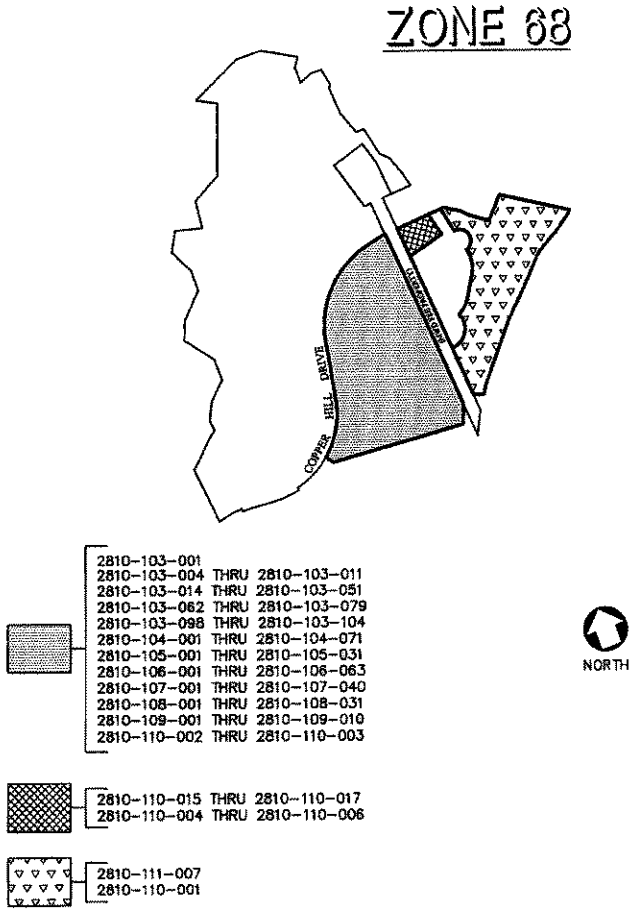
Costs to upgrade and/or improve the existing landscaping, sidewalks, trails, irrigation systems and drainage devices.

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	Special Benefit Cost to Zone 68 Residential	% Benefit Attributable to Commercial Parcels	Special Benefit Cost to Zone 68 - Commercial
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	$0.04	363,582	$14,543.28	100%	99%	$14,397.85	1%	$145.43
Reserves	$0.02	363,582	$7,271.64	100%	99%	$7,198.92	1%	$72.72
2007/2008 Total Assessment						$110,449.23		$961.85
Number of EDUs						1,128.00		8.62
Assessment Per EDU						$97.92		$111.58

(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 D: Assessment Diagram



Attachment E: **Legal Description**

Los Angeles County LLA
District No. 4, Zone No. 68

A parcel of land, in the Unincorporated Territory of the County of Los Angeles, State of California, more particularly described as follows:

Beginning at the most northerly corner of Tract No. 48202-04, in the Unincorporated Territory of the County of Los Angeles, as per map filed in Book 1247, Pages 55 through 61, inclusive, of Maps, Records of said County; thence along the generally northwesterly line of said Tract No. 48202-04, South 60 degrees 18 minutes 01 seconds East 77.99 feet to an angle point therein; thence continuing along said northwesterly line and its northeasterly prolongation, North 73 degrees 46 minutes 19 seconds East 2,168.23 feet; thence North 23 degrees 43 minutes 33 seconds East 201.63 feet; thence North 10 degrees 32 minutes 25 seconds East 313.95 feet; thence North 02 degrees 17 minutes 19 seconds East 297.24 feet; thence North 02 degrees 53 minutes 02 seconds East 221.93 feet to the southwesterly line of the land conveyed to the Metropolitan Water District of Southern California as Area "A" by deeds recorded on October 3, 1967 in Book D3786, Page 579, on February 6, 1968 in Book D3905, Page 546, and on July 9, 1973 in Book D5937, Page 544, all of Official Records, of said County, and as shown on map recorded in Book 109, Pages 60 through 70, inclusive, of Records of Surveys, of said Records of Los Angeles County; thence along said southwesterly line, North 24 degrees 25 minutes 31 seconds West 373.61 feet; thence leaving said southwesterly line, North 65 degrees 34 minutes 29 seconds East 250.00 feet to the northeasterly line of said land conveyed to the Metropolitan Water District of Southern California; thence North 20 degrees 31 minutes 37 seconds East 155.62 feet; thence North 18 degrees 03 minutes 17 seconds East 302.14 feet; thence North 20 degrees 55 minutes 12 seconds East 293.15 feet; thence North 15 degrees 04 minutes 47 seconds East 949.35 feet; thence North 24 degrees 12 minutes 06 seconds East 522.16 feet; thence North 62 degrees 43 minutes 35 seconds East 147.47 feet; thence North 47 degrees 58 minutes 20 seconds East 144.96 feet; thence continuing northeasterly along said line 177.27 feet ; thence North 44 degrees 31 minutes 53 seconds East 92.21 feet; thence North 58 degrees 42 minutes 14 seconds East 129.36 feet; thence North 08 degrees 43 minutes 36 seconds East 86.71 feet; thence

North 63 degrees 30 minutes 35 seconds East 170.34 feet; thence North 70 degrees 21 minutes 33 seconds East 71.18 feet; thence North 22 degrees 52 minutes 35 seconds East 106.39 feet; thence North 12 degrees 51 minutes 15 seconds East 106.86 feet to the southerly line of Copper Hill Drive, 100 feet wide, as dedicated to the County of Los Angeles by Road Deed's recorded June 16, 1999, as Instrument No. 99-1109877 and Instrument No. 99-1109878 of Official Records of said County; thence along said southerly and the southeasterly of said Copper Hill Drive as per said deeds, and along the southeasterly line of said Copper Hill Drive, as dedicated to the County of Los Angeles by Road Deed recorded January 8, 2002 as Instrument No. 02-0049215 of Official Records of said County, the following six (6) courses:

1. North 77 degrees 51 minutes 16 seconds West 314.07 feet.
2. North 78 degrees 45 minutes 58 seconds West 328.20 feet to the beginning of a curve, concave to the south and having a radius of 1,745.00 feet.
3. westerly 1,331.12 feet along said curve through a central angle of 43 degrees 42 minutes 22 seconds.
4. South 57 degrees 31 minutes 40 seconds West 455.80 feet.
5. South 58 degrees 28 minutes 57 seconds West 300.04 feet.
6. thence South 57 degrees 31 minutes 40 seconds West 461.10 feet to the beginning of a curve, concave to the southeast and having a radius of 261.67 feet.

thence leaving said southeasterly line, southwesterly 39.18 feet along said curve through a central angle of 08 degrees 34 minutes 42 seconds; thence South 48 degrees 56 minutes 58 seconds West 40.00 feet to the beginning of a curve, concave to the northwest and having a radius of 277.67 feet; thence southwesterly 41.57 feet along said curve through a central angle of 08 degrees 34 minutes 42 seconds; thence South 57 degrees 31 minutes 40 seconds West 65.00 feet to the beginning of a curve, concave to the northwest and having a radius of 161.00 feet; thence southwesterly 32.37 feet along said curve through a central angle of 11 degrees 31 minutes 17 seconds; thence South 69 degrees 02 minutes 57 seconds West 29.48 feet to the beginning of a curve, concave to the southeast and having a radius of 141.07 feet; thence southwesterly 29.17 feet along said curve through a central angle of 11 degrees 50 minutes 51 seconds to a point of compound curvature with the curved southeasterly line of said Copper Hill

Drive, 100 feet wide, as dedicated to the County of Los Angeles by Road Deed's recorded June 16, 1999, as Instrument No. 99-1109877 and Instrument No. 99-1109878, said curved southeasterly line being concave to the southeast and having a radius of 1,700.00 feet; thence along said southeasterly line, and along the easterly line of said Copper Hill Drive, the following three (3) courses:

1. southwesterly 1,986.95 feet along said curve through a central angle of 66 degrees 58 minutes 01 seconds.
2. South 09 degrees 45 minutes 55 seconds East 1,122.21 feet to the beginning of a curve, concave to the west, having a radius of 1,799.92 feet.
3. southerly 176.02 along said curve through a central angle of 5 degrees 36 minutes 12 seconds to the beginning of a compound curve, concave northeasterly, and having a radius of 13.00 feet.

thence leaving said easterly line, southeasterly 20.10 feet along said compound curve, through a central angle of 88 degrees 34 minutes 39 seconds; thence on a non-tangent line, South 2 degrees 44 minutes 23 seconds East 64.00 feet to the beginning of a non-tangent curve, concave southeasterly, having a radius of 13.00 feet, and to which beginning a radial line bears North 2 degrees 44 minutes 22 seconds West; thence southwesterly 20.10 feet along said curve, through a central angle of 88 degrees 34 minutes 40 seconds to a point of compound curvature with said curved easterly line of Copper Hill Drive, said curve being concave westerly, and having a radius of 1,799.92 feet; thence along said curved easterly line, southwesterly 974.38 feet along said curve, through a central angle of 31 degrees 01 minutes 01 seconds to the point of beginning.

Excepting therefrom that portion of Rancho San Francisco, in the Unincorporated Territory of the County of Los Angeles, State of California, as per map recorded in Book 1, Pages 521 and 522 of Patents, Records of said County, lying within that certain real property conveyed to the Metropolitan Water District of Southern California as Area "A" by deeds recorded on October 3, 1967 in Book D3786, Page 579, on February 6, 1968 in Book D3905, Page 546, and on July 9, 1973 in Book D5937, Page 544, all of Official Records, in the Office of the County Recorder of

Los Angeles County, as shown on map recorded in Book 109, Pages 60 through 70, inclusive, of Records of Surveys, in the Office of the County Recorder of said County of Los Angeles.

Also excepting therefrom Parcels 1 through 8 as shown on Road Deed to the County of Los Angeles, by document recorded September 18, 2003 as Instrument No. 03-2764500, of Official Records of said County.

Also excepting therefrom that portion of said land described as Parcel 1 in that certain deed from The Newhall Land and Farming to The William S. Hart Union High School District by deed recorded August 15, 2003 as Instrument No. 03-2362276 of Official Records of said County.

Also excepting therefrom that portion lying northerly and northwesterly of the southerly and southeasterly lines of the land as described in Book 7046, Page 339 of Official Records of said County, as shown on said Tract No. 51644-01.

This Legal Description has been prepared under my direction:

Robert C. Olson, PLS 5490
Psomas

PROFESSIONAL LAND SURVEYOR
ROBERT C OLSON
No. 5490
Exp. 9-30-2008
STATE OF CALIFORNIA

Date: 5.17.2007

Attachment F: Landowner Consent to Zone Formation

May 4, 2007

Mr. Patrick Malekian
Los Angeles County Department of Parks and Recreation
Special Districts Section

Subject: LLA DISTRICT 4, ZONE NO. 68

Dear Mr. Malekian:

Lennar Homes of California (A California Corporation), as the owner of property assessed under Los Angeles County Assessor Parcel 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, 2810-110-001 thru 2810-110-003, and 2810-111-007, proposes to apply an Equivalent Dwelling Unit (EDU) assessment to territory within existing Lighting Act District No. 4, Zone No. 68 – West Creek Copperhill Village Area C.

Commencing with Fiscal Year 2007/2008, 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.

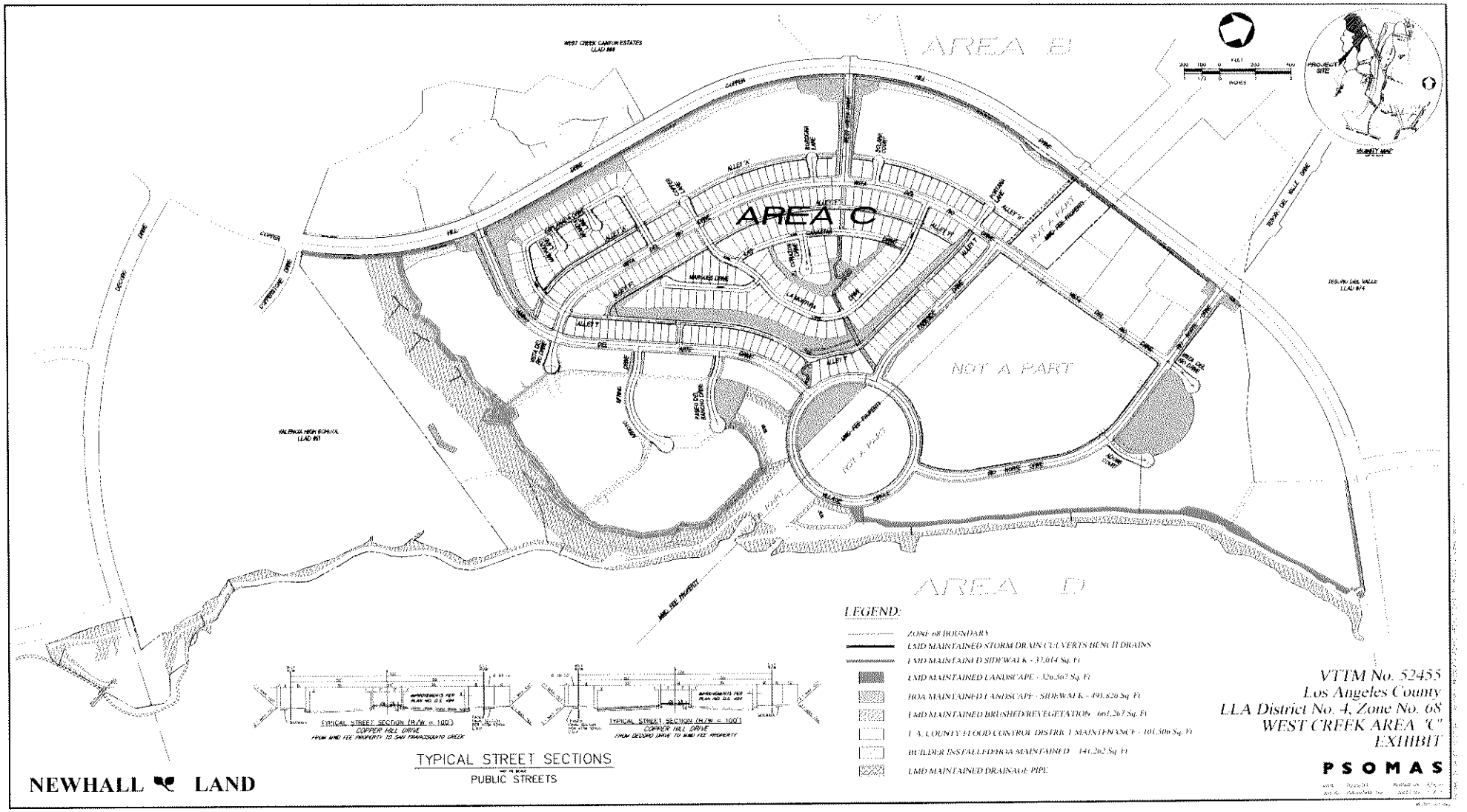
We hereby give consent said method of assessment and CPI of the subject territory into said district.

Accompanying this request is an Engineer's Report, which supports the assessment proposed for LLA District No. 4, Zone No. 68 – West Creek Copperhill Village Area C, as described above.

Sincerely,

L. Duane Sledge
Division President

Attach: Engineers' Report
Eng Rprt Final.doc


AREA B
AREA C
AREA D
NOT A PART
WEST CREEK CANYON ESTATES
VALENCIA HIGH SCHOOL
PROJECT SITE
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 - 491,820 Sq. Ft.
LMD MAINTAINED BRUSHED/REVEGETATION - 661,267 Sq. Ft.
L.A. COUNTY FLOOD CONTROL DISTRICT MAINTENANCE - 101,500 Sq. Ft.
BUILDER INSTALLED/HOA MAINTAINED - 140,262 Sq. Ft.
LMD MAINTAINED DRAINAGE PIPE
TYPICAL STREET SECTION (R/W = 100')
COPPER HILL DRIVE
FROM WHD FEE PROPERTY TO SAN FRANCISQUITO CREEK
TYPICAL STREET SECTION (R/W = 100')
COPPER HILL DRIVE
FROM DECORO DRIVE TO WHD FEE PROPERTY
TYPICAL STREET SECTIONS
PUBLIC STREETS
NEWHALL LAND
VTTM No. 52455
Los Angeles County
LLA District No. 4, Zone No. 68
WEST CREEK AREA "C"
EXHIBIT
PSOMAS

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

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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.[1] 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,

[1] See Attachment E.

- 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 2007/2008 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), 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 2007/2008, 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 (July 2006) 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 2007/2008, shows the Fiscal year 2007/2008 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 2007/2008, 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 2007/2008 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 XIIID 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. As such, the MWD parcels shall not be included in the assessment.

b) Assessment

In determining the cost per parcel for Fiscal Year 2007/2008, 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 residential parcel will be within a range of $540.44-$972.79 while the cost to be assessed on each commercial acre will be within a range of $526.69-$1,012.37. The minimum assessment of $540.44 per residential parcel and $526.69 per commercial acre covers the Operation & Maintenance costs. The maximum assessment also includes costs for either Replacement for future MWD pipeline or Replacement for existing MWD pipeline.

Operation and Maintenance Assessment: The amount to be assessed as special benefits within LLA District No. 4, Zone No. 69 – West Creek Canyon Estates property for the 2007/2008 fiscal year is $485,039.09. Each assessable parcel in the assessment district and its proposed 2006/2007 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 amount to be assessed per equivalent dwelling unit within LLA District No. 4, Zone No. 69 – West Creek Canyon Estates for the 2007/2008 fiscal year is $540.44 per residential equivalent dwelling unit (EDU) and $526.69 per commercial acre. 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 annual assessment would be $43.23 per

residential EDU and $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 maximum annual assessment would be $432.35 per residential EDU and $485.68 per commercial acre. 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 annual assessment would be $43.23 per residential equivalent dwelling unit (EDU) and $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 maximum annual assessment would be $432.35 per residential EDU and $485.68 per commercial acre. 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 $972.79 for residential parcels and $1,012.37 per commercial acre (Operation & Maintenance assessment plus either repair or replacement assessment). In addition, the minimum yearly costs to be assessed within Zone 69 are $540.44 per residential parcel and $526.69 per commercial acre (Operation & Maintenance).

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 2006/2007 as shown in the Engineer's Report dated January 2006. This revision was necessitated as a result of the refinement 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 gravely 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).

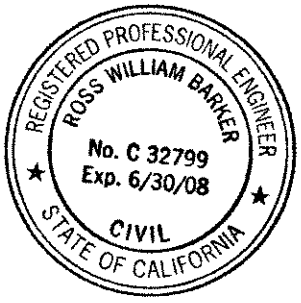
e) Apportionment

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, 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. 6/30/07
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 Parcel Assessment	Zone Assessment by Land Use
Single Family	728 d.u.	1	728	$540.44	$393,437
Apartments	231 d.u.	0.7	161.70	$378.31	$87,390
Commercial	8 ac	1	8	$526.69	$4,213
Total					**$485,040**

Per Parcel Assessment (Operation & Maintenance Costs)

Zone Number	Assessor Parcel Number	Tract	Land Use	Number of Parcels / Units	FY 2007/2008 Parcel Assessment	FY 2007/2008 Zone Assessment
69	2810-001-062 thru 2810-001-067*	PM25802	Single Family	329	$540.44	$177,803.30
69	2810-112-001 thru 2810-112-066	52455-02	Single Family	66	$540.44	$35,669.00
69	2810-113-001 thru 2810-113-066	52455-02	Single Family	66	$540.44	$35,669.00
69	2810-114-001 thru 2810-114-060	52455-02	Single Family	60	$540.44	$32,426.20
69	2810-115-001 thru 2810-115-066	52455-02	Single Family	66	$540.44	$35,669.00
69	2810-116-001 thru 2810-116-078	52455-02	Single Family	78	$540.44	$42,154.00
69	2810-117-001 thru 2810-117-037	52455-02	Single Family	37	$540.44	$19,996.15
69	2810-118-001 thru 2810-118-026	52455-02	Single Family	26	$540.44	$14,051.35
69	2810-119-014	52455-02	Apartments	231	$378.31	$87,390.00
69	2810-109-029	52455-01	Commercial	3.51 ac	$526.69	$1,854.00
69	2810-109-030	52455-01	Commercial	0.637 ac	$526.69	$341.00
69	2810-109-031	52455-01	Commercial	1.24 ac	$526.69	$658.00
69	2810-109-032	52455-01	Commercial	1.11 ac	$526.69	$590.00
69	2810-109-033	52455-01	Commercial	1.45 ac	$526.69	$769.00
					Total	**$485,040.00**

*These parcels will be further subdivided into assessable parcels under Tract No. 52455-03 to include 329 single family lots. Lots to be recorded as open space, recreation, or for utility purposes are not proposed to be assessed.

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)

Use	Dwelling Units/Acreage	EDU Factor	Equivalent Dwelling Units (EDU)	Annual Parcel Assessment	Zone Assessment by Land Use
Single Family	728 d.u.	1	728	$43.23	$31,475
Apartments	231 d.u.	0.7	161.70	$30.26	$6,990
Commercial	8 ac	1	8	$48.56	$389
Total					**$38,854**

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
69	2810-001-062 thru 2810-001-067*	PM25802	Single Family	329	$43.23	$14,224.31
69	2810-112-001 thru 2810-112-066	52455-02	Single Family	66	$43.23	$2,854.00
69	2810-113-001 thru 2810-113-066	52455-02	Single Family	66	$43.23	$2,854.00
69	2810-114-001 thru 2810-114-060	52455-02	Single Family	60	$43.23	$2,594.10
69	2810-115-001 thru 2810-115-066	52455-02	Single Family	66	$43.23	$2,854.00
69	2810-116-001 thru 2810-116-078	52455-02	Single Family	78	$43.23	$3,372.33
69	2810-117-001 thru 2810-117-037	52455-02	Single Family	37	$43.23	$1,600.00
69	2810-118-001 thru 2810-118-026	52455-02	Single Family	26	$43.23	$1,124.11
69	2810-119-014	52455-02	Apartments	231	$30.26	$6,991.00
69	2810-109-029	52455-01	Commercial	3.51 ac	$48.56	$170.50
69	2810-109-030	52455-01	Commercial	0.637 ac	$48.56	$31.00
69	2810-109-031	52455-01	Commercial	1.24 ac	$48.56	$60.23
69	2810-109-032	52455-01	Commercial	1.11 ac	$48.56	$54.00
69	2810-109-033	52455-01	Commercial	1.45 ac	$48.56	$70.42
					Total	**$38,854.00**

*These parcels will be further subdivided into the following assessable parcels under Tract No. 52455-03 to include 329 single family lots. Lots to be recorded as open space, recreation, or for utility purposes are not proposed to be assessed.

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, 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, 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.

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(2)	Special Benefit Cost to Zone 69 - Residential	% Benefit Attributable to Commercial Parcels(1)	Special Benefit Cost to Zone 69 Commercial
Utilities	$0.04	1,481,171	$63,690.35	100%	99%	$63,053.45	1%	$636.90
Maintenance Contracts								
a. Landscaped common area	$0.12	1,481,171	$177,740.52	100%	99%	$175,963.11	1%	$1,777.41
b. Brushing/ Revegetated Common Areas	$0.02	2,884,357	$57,687.14	100%	100%	$57,687.14	0%	n/a
c. Sidewalk maintenance and replacement	$0.08	89,433	$7,154.64	100%	99%	$7,083.09	1%	$71.55
d. Inlets (3)	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	1,570,604	$78,530.20	100%	99%	$77,744.90	1%	$785.30
Contingency	$0.04	1,570,604	$62,824.16	100%	99%	$62,195.92	1%	$628.24
Reserves	$0.02	1,570,604	$31,412.08	100%	99%	$31,097.96	1%	$314.12
2006/2007 Total Assessment:			$485,039.09			$480,825.57		$4,213.52
Number of EDUs:						889.7		8
Assessment Per EDU without Replacement Costs:						$540.44		$526.69

(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.

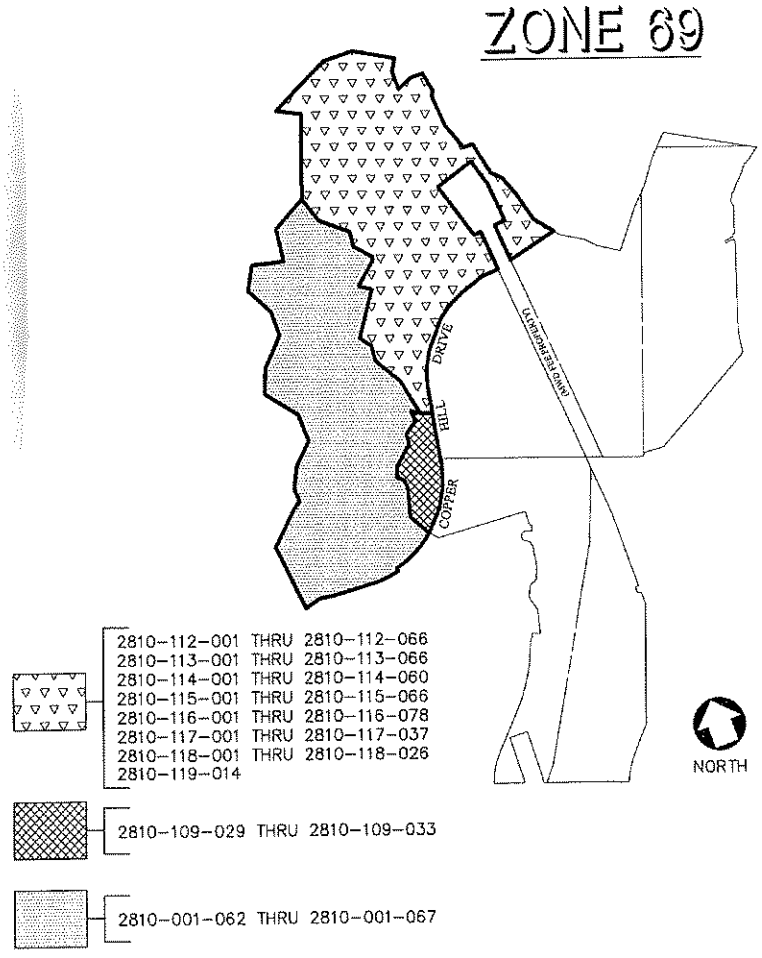
Attachment D: Replacement Costs and Assessment Calculation

Budget Item	Rate per sq. ft. per year	Assessable Square foot	Total Cost	% Benefit Attributable to Residential Parcels (1)	Special Benefit Cost to Zone 69 Residential	% Benefit Attributable to Residential Parcels (1)	Special Benefit Cost to Zone 69 Commercial
Landscaped Common Area Replacement (MWD property only)	$2.55	152,372	$388,548.60	99%	$384,663.11	1%	$3,885.48
Total Assessment for Replacement Costs			$388,548.60		$384,663.11		$3,885.48
Number of EDUs					889.7		8
Total Assessment Per EDU for Replacement Costs for new pipe installation (2)(3):					$432.35		$485.68
Annual Assessment for Replacement due to new pipe installation (3) (4)					$43.23		$48.56
Total Assessment Per EDU for Replacement Costs for Existing Pipe Maintenance & Repairs (2)(5):					$432.35		$485.68
Annual Assessment for Replacement due to Existing Pipe Maintenance and Repairs (4) (5)					$43.23		$48.56

(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 that one year.

Maximum Annual Assessment (Residential parcels) = $972.79 (540.44 for Operation & Maintenance + 432.35 for replacement assessment)
Maximum Annual Assessment (Commercial acre) = $1,012.37 (526.69 for Operation & Maintenance + 485.68 for replacement assessment)

Attachment E: Assessment Diagram



Attachment F

Legal Description

Los Angeles County LLA
District No. 4, Zone No. 69

A parcel of land in the Unincorporated Territory of the County of Los Angeles, more particularly described as follows:

Beginning at the southeasterly terminus of that certain course shown as having a bearing and distance of South 26 degrees 31 minutes 00 seconds East 1111.16 feet on the easterly boundary of a parcel of land described in Certificate of Completion as Annexation 1995-03 to the City of Santa Clarita recorded October 31, 1996 as Instrument No. 96-1773306 of Official Records of said County; thence northwesterly, northeasterly and northerly along said easterly boundary the following fourteen (14) courses:

1. North 26 degrees 31 minutes 27 seconds West 1,100.57 feet to the beginning of a non-tangent curve, concave to the northwest, having a radius of 910.00 feet and to which beginning a radial line bears South 54 degrees 12 minutes 42 seconds East.
2. northeasterly 170.00 feet along said curve through a central angle of 10 degrees 42 minutes 13 seconds.
3. North 25 degrees 05 minutes 05 seconds East 449.99 feet to the beginning of a curve, concave to the southeast and having a radius of 890.00 feet.
4. northeasterly 231.50 feet along said curve through a central angle of 14 degrees 54 minutes 12 seconds.
5. North 23 degrees 30 minutes 18 seconds West 210.54 feet.
6. North 05 degrees 50 minutes 36 seconds East 376.03 feet.
7. North 26 degrees 20 minutes 54 seconds East 450.52 feet.
8. North 20 degrees 27 minutes 45 seconds West 417.44 feet.
9. North 58 degrees 00 minutes 04 seconds West 698.70 feet.
10. North 02 degrees 13 minutes 59 seconds East 390.24 feet.
11. North 23 degrees 55 minutes 58 seconds East 620.77 feet.
12. North 20 degrees 12 minutes 18 seconds West 405.03 feet.
13. North 47 degrees 25 minutes 28 seconds West 512.35 feet.

14. North 09 degrees 09 minutes 47 seconds East 420.19 feet to Station No. 8 in the southerly boundary of the "Wayside Honor Farm", as shown on County Surveyor's Map No. B-1638 on file in the Office of the County Surveyor of said County.

thence easterly and northerly along the southerly and easterly boundary lines of said "Wayside Honor Farm", the following seven (7) courses:

1. North 83 degrees 48 minutes 05 seconds East 531.29 feet.
2. North 14 degrees 11 minutes 02 seconds West 536.31 feet.
3. North 42 degrees 05 minutes 16 seconds East 644.01 feet.
4. North 00 degrees 06 minutes 11 seconds West 1,390.28 feet.
5. North 81 degrees 56 minutes 42 seconds West 425.42 feet.
6. North 44 degrees 57 minutes 12 seconds East 1,118.38 feet.
7. North 71 degrees 11 minutes 43 seconds East 497.49 feet to Station No. 1 of said "Wayside Honor Farm", said Station No. 1 lies on the northerly boundary line of the Rancho San Francisco, in said County, as per map recorded in Book 1, Pages 521 and 522 of Patents, Records of said County and also lies on the southwesterly line of Parcel Map No. 26320, in said County, as per map filed in Book 310, Pages 1 through 51 of Parcel Maps, Records of said County.

thence leaving said boundary of the "Wayside Honor Farm", along said southwesterly line of Parcel Map No. 26320, the following courses:

1. South 80 degrees 20 minutes 33 seconds East 713.46 feet.
2. South 12 degrees 26 minutes 44 seconds West 221.42 feet.
3. South 21 degrees 05 minutes 19 seconds East 305.10 feet.
4. North 47 degrees 15 minutes 05 seconds East 275.82 feet.
5. North 72 degrees 38 minutes 37 seconds East 209.10 feet.
6. South 29 degrees 58 minutes 16 seconds East 329.12 feet.
7. South 11 degrees 49 minutes 24 seconds West 82.11 feet
8. South 24 degrees 18 minutes 33 seconds East 517.97 feet.

9. South 40 degrees 07 minutes 47 seconds East 481.87 feet.
10. North 70 degrees 53 minutes 54 seconds East 155.00 feet.
11. South 32 degrees 28 minutes 17 seconds East 562.66 feet.
12. South 66 degrees 20 minutes 36 seconds East 195.95 feet.
13. South 40 degrees 00 minutes 06 seconds East 336.62 feet.
14. South 34 degrees 05 minutes 30 seconds East 512.36 feet.
15. South 58 degrees 36 minutes 47 seconds East 378.81 feet to the northwesterly line of Copper Hill Drive, 110 feet wide, as dedicated on Tract No. 51644-01, in said County, as per map filed in Book 1271, Pages 8 through 21, inclusive, of Maps, of said Records of Los Angeles County.

thence along said northwesterly line of Copper Hill Drive, South 57 degrees 31 minutes 40 seconds West 320.19 feet; thence leaving said northwesterly line, South 57 degrees 31 minutes 40 seconds West 133.27 feet; thence South 56 degrees 34 minutes 23 seconds West 300.04 feet; thence South 57 degrees 31 minutes 40 seconds West 75.94 feet to the northeasterly line of the land conveyed to the Metropolitan Water District of Southern California as Area "A" by deeds recorded on October 3, 1967 in Book D3786, Page 579, on February 6, 1968 in Book D3905, Page 546, and on July 9, 1973 in Book D5937, Page 544, all of Official Records, in the Office of the County Recorder of Los Angeles County, as shown on map recorded in Book 109, Pages 60 through 70, inclusive, of Records of Surveys, in the Office of the County Recorder of said County of Los Angeles; thence along said northeasterly line, and the northerly and southwesterly lines of said land, the following eight (8) courses:

1. North 24 degrees 25 minutes 31 seconds West 615.85 feet.
2. North 65 degrees 34 minutes 29 seconds East 175.00 feet.
3. North 24 degrees 25 minutes 31 seconds West 662.46 feet.
4. North 36 degrees 46 minutes 35 seconds West 452.46 feet.
5. South 53 degrees 13 minutes 25 seconds West 679.95 feet.
6. South 36 degrees 46 minutes 35 seconds East 981.73 feet.
7. North 65 degrees 34 minutes 29 seconds East 126.00 feet.

8. South 24 degrees 25 minutes 31 seconds East 643.15 feet to the beginning of a non-tangent curve, concave to the northeast, having a radius of 13.00 feet and to which beginning a radial line bears South 34 degrees 44 minutes 17 seconds West.

thence leaving said southwesterly line, northwesterly 6.19 feet along said curve through a central angle of 27 degrees 17 minutes 21 seconds; thence North 27 degrees 58 minutes 22 seconds West 4.01 feet; thence South 62 degrees 01 minutes 38 seconds West 12.00 feet; thence South 52 degrees 42 minutes 04 seconds West 46.62 feet; thence South 62 degrees 01 minutes 38 seconds West 12.00 feet; thence South 27 degrees 58 minutes 22 seconds East 4.01 feet to the beginning of a curve, concave to the west and having a radius of 13.00 feet; thence southerly 19.40 feet along said curve through a central angle of 85 degrees 30 minutes 02 seconds; thence South 57 degrees 31 minutes 40 seconds West 49.49 feet to the beginning of a curve, concave to the northwest and having a radius of 145.00 feet; thence southwesterly 28.90 feet along said curve through a central angle of 11 degrees 25 minutes 16 seconds; thence South 68 degrees 56 minutes 56 seconds West 30.00 feet to the beginning of a curve, concave to the southeast and having a radius of 161.00 feet; thence southwesterly 32.09 feet along said curve through a central angle of 11 degrees 25 minutes 16 seconds; thence South 57 degrees 31 minutes 40 seconds West 65.00 feet to the beginning of a curve, concave to the southeast and having a radius of 277.67 feet; thence southwesterly 41.02 feet along said curve through a central angle of 08 degrees 27 minutes 51 seconds; thence South 49 degrees 03 minutes 49 seconds West 41.09 feet to the beginning of a curve, concave to the northwest and having a radius of 271.59 feet; thence southwesterly 38.66 feet along said curve through a central angle of 08 degrees 09 minutes 22 seconds to the beginning of a reverse curve, concave to the southeast and having a radius of 1,800.00 feet, said curve being concentric with and 50.00 feet northwesterly of the northwesterly line of Copper Hill Drive as dedicated to the County of Los Angeles, by Road Deed recorded June 16, 1999 as Instrument No. 99-1109877, of said Official Records; thence southwesterly 1,044.24 feet along said concentric curve through a central angle of 33 degrees 14 minutes 21 seconds to the beginning of a reverse curve, concave to the north and having a radius of 13.00 feet; thence westerly 20.21 feet along said curve through a central angle of 89 degrees 04 minutes 47 seconds; thence North 66 degrees 56 minutes 23 seconds West 4.00 feet; thence South 23 degrees 03 minutes 37 seconds West 12.00 feet; thence South 21 degrees 41 minutes 18

seconds West 53.02 feet; thence South 23 degrees 03 minutes 37 seconds West 12.00 feet; thence South 66 degrees 56 minutes 23 seconds East 4.00 feet to the beginning of a curve, concave to the southwest and having a radius of 13.00 feet; thence southeasterly 19.89 feet along said curve through a central angle of 87 degrees 39 minutes 53 seconds to the beginning of a reverse curve, concave to the east and having a radius of 1,800.00 feet, said curve being concentric with the hereinabove described curved northwesterly line of Copper Hill Drive; thence southerly 957.87 feet along said concentric curve through a central angle of 30 degrees 29 minutes 24 seconds to a point of tangency with a line parallel with and 50.00 feet westerly of the westerly line of said Copper Hill Drive; thence along said parallel line South 09 degrees 45 minutes 55 seconds East 1,122.21 feet to a point of tangency with the northerly continuation of the curved northwesterly line of said Copper Hill Drive as dedicated to the County of Los Angeles per deed recorded June 16, 1999 as Instrument No. 99-1109879 of said Official Records, said curve being concave to the northwest and having a radius of 1,699.92 feet; thence southwesterly 2,487.12 feet along said continuation and along said curve through a central angle of 83 degrees 49 minutes 42 seconds; thence continuing along said northwesterly line, the following six (6) courses:

1. South 74 degrees 03 minutes 48 seconds West 72.87 feet to the beginning of a curve, concave to the north and having a radius of 144.63 feet.
2. westerly 28.55 feet along said curve through a central angle of 11 degrees 18 minutes 36 seconds.
3. South 85 degrees 22 minutes 24 seconds West 30.96 feet to the beginning of a curve, concave to the south and having a radius of 160.63 feet.
4. westerly 31.71 feet along said curve through a central angle of 11 degrees 18 minutes 36 seconds.
5. South 74 degrees 03 minutes 48 seconds West 280.93 feet to the beginning of a curve, concave to the southeast and having a radius of 1,812.00 feet.
6. southwesterly 674.85 feet along said curve through a central angle of 21 degrees 20 minutes 19 seconds to the point of beginning.

Excepting therefrom, Alta Vista Drive, 84 feet, variable, and 100 feet wide, formerly known as Galaxy Way, as dedicated to the County of Los Angeles by deed recorded May 22, 2003 as Instrument No. 03-1471004 of Official Records of said County.

Also excepting therefrom, Tesoro del Valle Drive, 90 feet wide, as dedicated on Tract No. 51644-01, in said County, as per map filed in Book 1271, Pages 8 through 21, inclusive, of Maps, of said Records of Los Angeles County.

This Legal Description has been prepared under my direction:

Robert C. Olson, PLS 5490

Psomas

Date: 5.17.2007

PROFESSIONAL LAND SURVEYOR
ROBERT C OLSON
No. 5490
Exp. 9-30-2008
STATE OF CALIFORNIA

Attachment G: Landowner Consent to Zone Formation

NEWHALL LAND

A LENNAR/LNR COMPANY

May 14. 2007

Mr. Patrick Malekian
Los Angeles County Department of Parks and Recreation
Special Districts Section

Subject: LLA DISTRICT 4, ZONE NO. 69

Dear Mr. Malekian:

The Newhall Land and Farming Company (A California Limited Partnership), a limited partnership, as the owner of properties assessed under Los Angeles County Assessor's Parcel Numbers 2810-001-062 thru 2810-001-067, 2810-109-029 thru 2810-109-033, 2810-115-001 thru 2810-115-012, 2810-115-064 thru 2810-115-066, 2810-114-001 thru 2810-114-015 and 2810-113-001 thru 2810-113-046, proposes to apply an Equivalent Dwelling Unit (EDU) assessment to territory within existing Lighting Act District No. 4, Zone No. 69– West Creek Canyon Estates.

Commencing with Fiscal Year 2007/2008, 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.

We hereby give consent to said method of assessment and CPI of the subject territory into said district.

Accompanying this request is an Engineer's Report, which supports the assessment proposed for LLA District No. 4, Zone No. 69 – West Creek Canyon Estates, as described above.

Sincerely,

Mark Subbotin
Vice President

Attach: Engineers' Report
Eng Rprt Final.doc

THE NEWHALL LAND AND FARMING COMPANY
23823 VALENCIA BOULEVARD, VALENCIA, CALIFORNIA 91355-2194 • PHONE 661.255.4000 FAX 661.255.3960 WWW.NEWHALL.COM

Attachment G: Landowner Consent to Zone Formation

May 4, 2007

Mr. Patrick Malekian
Los Angeles County Department of Parks and Recreation
Special Districts Section

Subject: LLA DISTRICT 4, ZONE NO. 69

Dear Mr. Malekian:

Lennar Homes of California (a California Corporation), as owner of properties assessed under Los Angeles County Assessor's Parcel Numbers 2810-112-001 thru 2810-112-066, 2810-113-047 thru 2810-113-066, 2810-114-016 thru 2810-114-060, 2810-115-013 thru 2810-115-063, 2810-116-001 thru 2810-116-078, 2810-117-001 thru 2810-117-037, and 2810-118-001 thru 2810-118-026, proposes to apply an Equivalent Dwelling Unit (EDU) assessment to territory within existing Lighting Act District No. 4, Zone No. 69– West Creek Canyon Estates.

Commencing with Fiscal Year 2007/2008, 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.

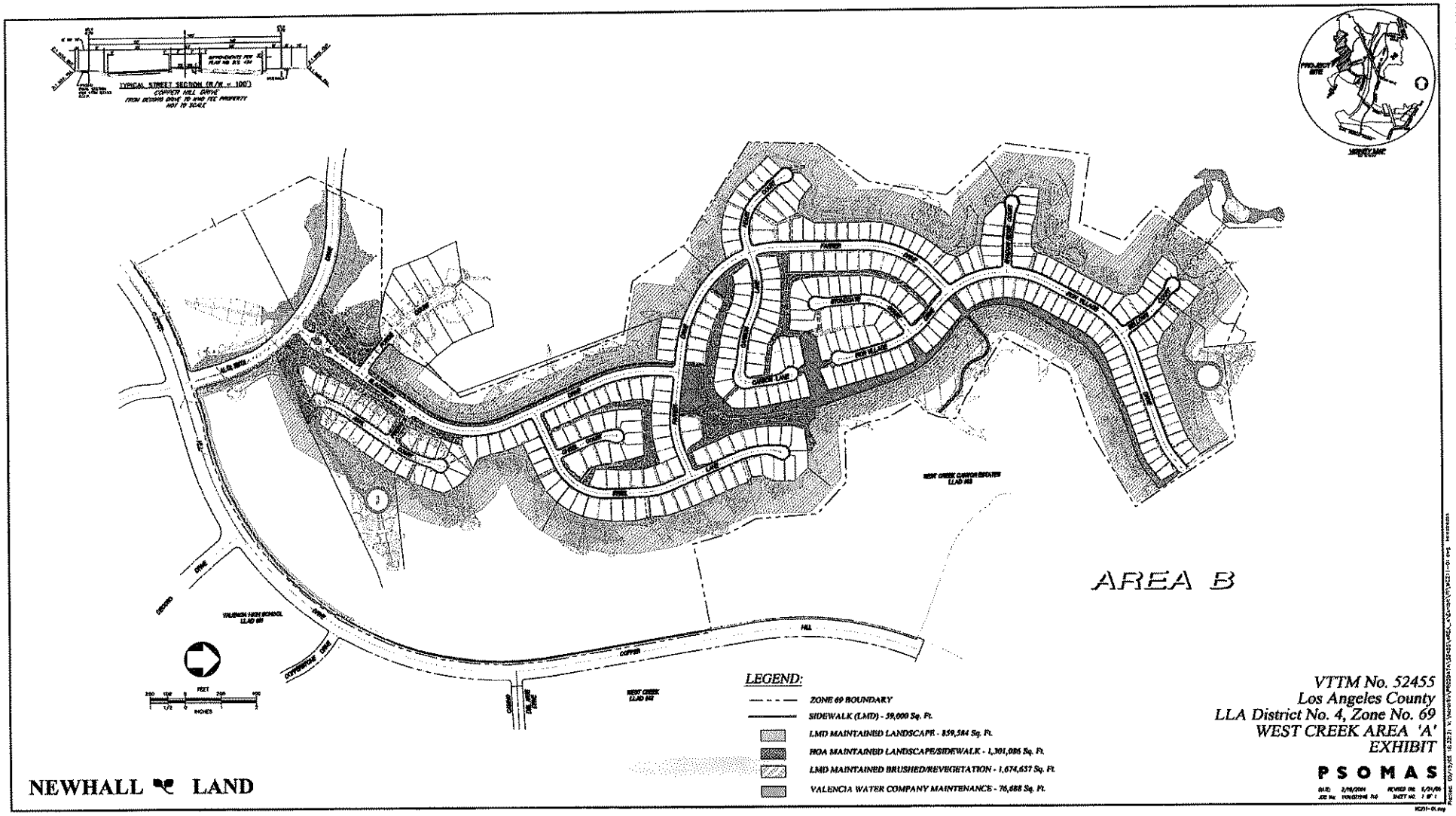
We hereby give consent said method of assessment and CPI of the subject territory into said district.

Accompanying this request is an Engineer's Report, which supports the assessment proposed for LLA District No. 4, Zone No. 69 – West Creek Canyon Estates, as described above.

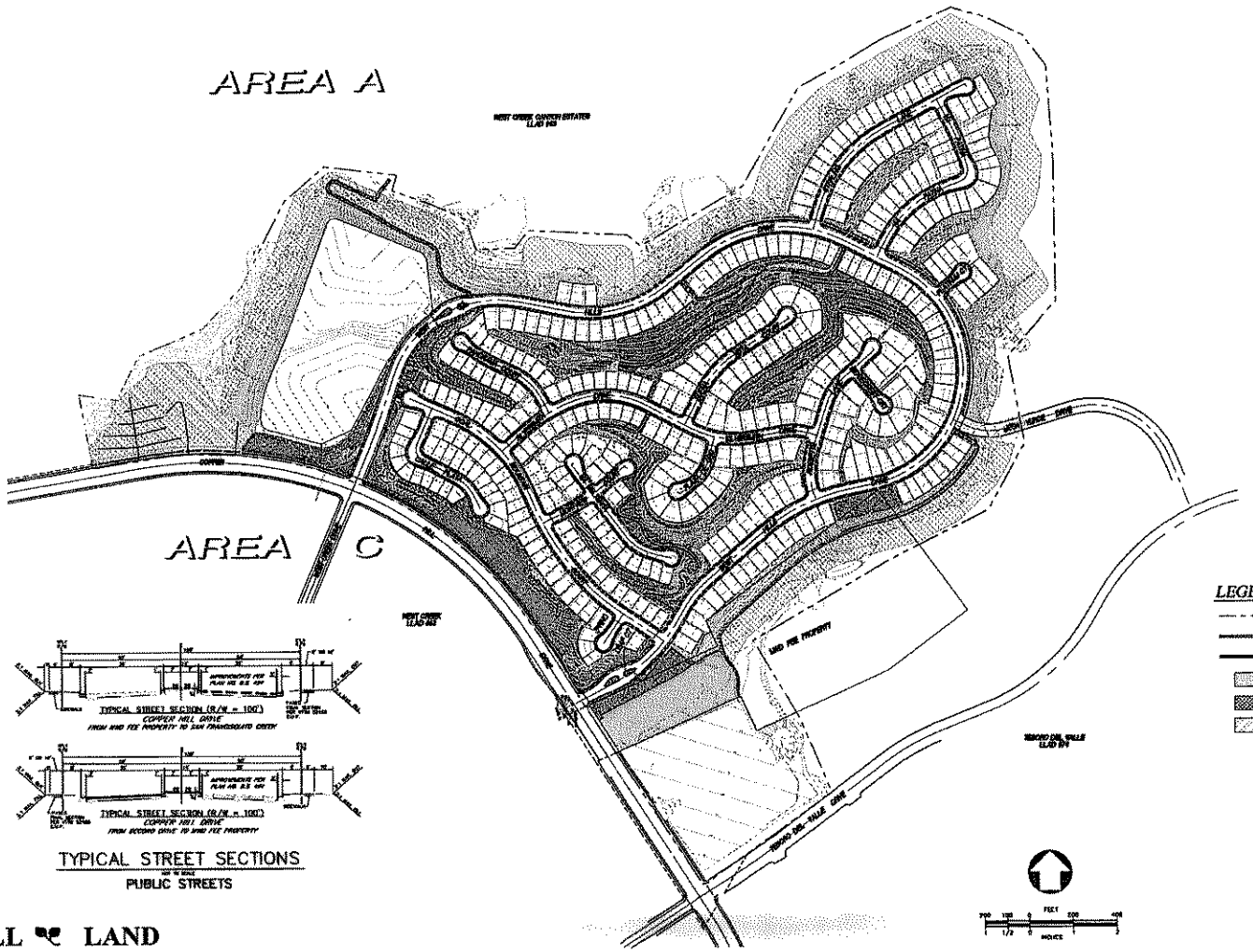
Sincerely,

L. Duane Sledge
Division President

Attach: Engineers'
ReportEng Rprt Final.doc



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



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

PSOMAS

NEWHALL LAND

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

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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.[1] 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,

[1] See Attachment F.

- 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 2007/2008 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, 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 course, 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

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 2007/2008, 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
2810-110-001 thru 2810-110-003
2810-111-007
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 (July 2006) 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 2007/2008, the Fiscal year 2007/2008 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.

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 2007/2008 assessment.

Based on land use information outlined on Parcel Map 25802, Tract Map Nos. 52455-01, 52455-02 and 52455-05, 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, parcourse, basketball course, park building, shade structures, play 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 XIIID 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 over which a portion of the West Creek Park will be located shall not be included in the assessment since they will not receive a special benefit.

b) Assessment

In determining the cost per parcel for Fiscal Year 2007/2008, 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 in any given year will be within a range of $65.61 - $268.38. The minimum assessment of $65.61 covers the Operation & Maintenance costs. The maximum assessment also includes costs for either Replacement for future MWD pipeline or Replacement for existing MWD pipeline.

Operation & Maintenance Assessment: The amount to be assessed as special benefits within LLA District No. 4, Zone No. 77 – West Creek Park property for the 2007/2008 fiscal year is $132,379.96. Each assessable parcel in the assessment district and its proposed 2007/2008 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 amount to be assessed per equivalent dwelling unit within LLA District No. 4, Zone No. 77 – West Creek Park for the 2007/2008 fiscal year is $65.61 per residential equivalent dwelling unit (EDU). 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 annual assessment would be $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 maximum annual assessment would be $202.77. 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 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 annual assessment would be $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 maximum annual assessment would be $202.77. 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 (Operation & Maintenance assessment plus either repair or replacement assessment). In addition, the minimum yearly cost to be assessed to a parcel within Zone 77 is $65.61 (Operation & Maintenance).

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 2006/2007 as shown in the Engineer's Report dated January 2006. This revision was necessitated by changes to the total replacement costs for the park.

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,

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.

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. 6/30/07
Engineer of Work

REGISTERED PROFESSIONAL ENGINEER
ROSS WILLIAM BARKER
No. C 32799
Exp. 6/30/08
CIVIL
STATE OF CALIFORNIA

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 Parcel Assessment	Zone Assessment by Land Use
Single Family	1,036 d.u	1	1,036	$65.61	$67,971
Condominium	1,025 d.u.	0.8	820	$52.48	$53,800
Apartment	231 d.u.	0.7	161.7	$45.92	$10,609
Total					**$132,380**

Per Parcel Assessment (Operation & Maintenance 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	$65.61	65.61
77	2810-103-004 thru 2810-103-011	52455-01	Single Family	8	$65.61	$524.88
77	2810-103-014 thru 2810-103-051	52455-01	Single Family	38	$65.61	$2,493.18
77	2810-103-062 thru 2810-103-079	52455-01	Single Family	18	$65.61	$1,180.98
77	2810-103-098 thru 2810-103-104	52455-01	Single Family	7	$65.61	$459.27
77	2810-104-001 thru 2810-104-071	52455-01	Single Family	71	$65.61	$4,658.31
77	2810-105-001 thru 2810-105-031	52455-01	Single Family	31	$65.61	$2,033.91
77	2810-106-001 thru 2810-106-063	52455-01	Single Family	63	$65.61	$4,133.43
77	2810-107-001 thru 2810-107-040	52455-01	Single Family	40	$65.61	$2,624.40
77	2810-108-001 thru 2810-108-031	52455-01	Single Family	31	$65.61	$2,033.91
77	005*	52455-01	Condominium	109	$52.48	$5,721.92
77	2810-109-006 and 2810-109-007*	52455-01	Condominium	74	$52.48	$3,884.00
77	2810-109-008 thru 2810-109-	52455-01	Condominium	113	$52.48	$5,931.00
77	2810-110-001*	52455-01	Condominium	104	$52.48	$5,458.75
77	2810-110-002*	52455-01	Condominium	182	$52.48	$9,552.81
77	2810-110-003*	52455-01	Condominium	197	$52.48	$10,340.00
77	2810-111-007	52455-05	Condominium	246	$52.48	$12,912.04
77	2810-001-062 thru 2810-001-	PM25802	Single Family	329	$65.61	$21,585.69
77	2810-112-001 thru 2810-112-066	52455-02	Single Family	66	$65.61	$4,330.26
77	2810-113-001 thru 2810-113-066	52455-02	Single Family	66	$65.61	$4,330.26
77	2810-114-001 thru 2810-114-060	52455-02	Single Family	60	$65.61	$3,936.60
77	2810-115-001 thru 2810-115-066	52455-02	Single Family	66	$65.61	$4,330.26
77	2810-116-001 thru 2810-116-078	52455-02	Single Family	78	$65.61	$5,117.58
77	2810-117-001 thru 2810-117-037	52455-02	Single Family	37	$65.61	$2,427.57
77	2810-118-001 thru 2810-118-026	52455-02	Single Family	26	$65.61	$1,705.86
77	2810-119-014	52455-02	Apartments	231	$45.92	$10,607.52
					Total	**$132,380.00**

*These parcels will be further subdivided into the following assessable parcels under Tract Nos. 52455-03, 52455-04, 52455-06, 52455-07, 52455-09, 52455-11, and 52455-12 to include 329 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.

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)

Use	Dwelling Units/Acreage	EDU Factor	Equivalent Dwelling Units (EDU)	Annual Parcel Assessment	Zone Assessment by Land Use
Single Family	1,036 d.u	1	1,036	$20.28	$21,010
Condominium	1,025 d.u.	0.8	832.8	$16.22	$16,629
Apartment	231 d.u.	0.7	161.7	$14.20	$3,279
Total					**$40,918**

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	$20.28	20.28
77	2810-103-004 thru 2810-103-011	52455-01	Single Family	8	$20.28	$162.24
77	2810-103-014 thru 2810-103-051	52455-01	Single Family	38	$20.28	$770.64
77	2810-103-062 thru 2810-103-079	52455-01	Single Family	18	$20.28	$365.04
77	2810-103-098 thru 2810-103-104	52455-01	Single Family	7	$20.28	$141.96
77	2810-104-001 thru 2810-104-071	52455-01	Single Family	71	$20.28	$1,439.88
77	2810-105-001 thru 2810-105-031	52455-01	Single Family	31	$20.28	$628.68
77	2810-106-001 thru 2810-106-063	52455-01	Single Family	63	$20.28	$1,277.64
77	2810-107-001 thru 2810-107-040	52455-01	Single Family	40	$20.28	$811.20
77	2810-108-001 thru 2810-108-031	52455-01	Single Family	31	$20.28	$628.68
77	2810-109-001 thru 2810-109-005*	52455-01	Condominium	109	$16.22	$1,768.41
77	2810-109-006 and 2810-109-007*	52455-01	Condominium	74	$16.22	$1,200.57
77	2810-109-008 thru 2810-109-010*	52455-01	Condominium	113	$16.22	$1,833.31
77	2810-110-001*	52455-01	Condominium	104	$16.22	$1,687.29
77	2810-110-002*	52455-01	Condominium	182	$16.22	$2,952.00
77	2810-110-003*	52455-01	Condominium	197	$16.22	$3,196.00
77	2810-111-007	52455-05	Condominium	246	$16.22	$3,991.10
77	2810-001-062 thru 2810-001-067*	PM25802	Single Family	329	$20.28	$6,672.12
77	2810-112-001 thru 2810-112-066	52455-02	Single Family	66	$20.28	$1,338.48
77	2810-113-001 thru 2810-113-066	52455-02	Single Family	66	$20.28	$1,338.48
77	2810-114-001 thru 2810-114-060	52455-02	Single Family	60	$20.28	$1,216.80
77	2810-115-001 thru 2810-115-066	52455-02	Single Family	66	$20.28	$1,338.48
77	2810-116-001 thru 2810-116-078	52455-02	Single Family	78	$20.28	$1,581.84
77	2810-117-001 thru 2810-117-037	52455-02	Single Family	37	$20.28	$750.36
77	2810-118-001 thru 2810-118-026	52455-02	Single Family	26	$20.28	$527.25
77	2810-119-014	52455-02	Apartments	231	$14.19	$3,279.27
					Total	**$40,918.00**

*These parcels will be further subdivided into the following assessable parcels under Tract Nos. 52455-03, 52455-04, 52455-06, 52455-07, 52455-09, 52455-11, and 52455-12 to include 329 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.

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 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.

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.

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
West Hills (Areas A & B) - Zone 69				
Single Family	728	1	728	
Apartments	231	0.7	161.7	
Total EDU's			889.7	
West Creek (Area C) - Zone 68				
Single Family	308	1	308	
Condos	1,025	0.8	820	
Total EDU's			1,128	
Tesoro				
Single Family	1,066	1		1066
Copperstone				
Single Family	190	1		190
Condos	238	0.8		190.4
Alta Vista				
Single Family	239	1		239
Condos	90	0.8		72
Skycrest				
Single Family	127	1		127
Creekside				
Single Family	464	1		464
Condos	393	0.8		314.4
Hidden Creek				
Condos	275	0.8		220
Total EDU's = 4,900.8			2,018	2,882.80
Percent Benefit Based on EDU			41%	59%

Attachment D: Maintenance Costs and Assessment Calculation

Utilities	0.043	677,064	$29,113.75	$11,936.64	$17,177.11
Maintenance Contracts					
a. Landscaping					
a.1. Open Turf	$0.25	467,800	$116,950.00	$47,949.50	$69,000.50
a.2 Texture Shrub Planting	$0.35	145,500	$50,925.00	$20,879.25	$30,045.75
a.3 Turf Pest Control (upgraded)	$0.00	467,800	$1,029.16	$421.96	$607.20
b. 15'-wide maintenance trail	$0.10	42,800	$4,280.00	$1,754.80	$2,525.20
c. Asphalt parking lot	$0.10	14,000	$1,400.00	$574.00	$826.00
d. Trees	$35.00	638	$22,330.00	$9,155.30	$13,174.70
e. Basketball Court	$660	N/A	$660.00	$270.60	$389.40
f. Ranch Rail Fencing	$1.50	600	$900.00	$369.00	$531.00
g. Lighting	$6,000.00	N/A	$6,000.00	$2,460.00	$3,540.00
h. Concrete pathways	$0.08	19,800	$1,584.00	$649.44	$934.56
i. Enhanced paving (stone)	$0.10	650	$65.00	$26.65	$38.35
j. Decomposed granite parcourse	$0.12	9,700	$1,164.00	$477.24	$686.76
k. Site amenities*	$12,000	N/A	$12,000	$4,920.00	$7,080
Administration/Inspection	$0.05	677,064	$33,853.20	$13,879.81	$19,973.39
Contingency	$0.04	677,064	$27,082.56	$11,103.85	$15,978.71
Reserves	$0.02	677,064	$13,541.28	$5,551.92	$7,989.36
2007/2008 Total Assessment			$322,877.95	$132,379.96	$190,497.99
Number of EDUs				2,018.00	
Assessment Per EDU:				$65.61	

*Site amenities includes structure and facilities maintenance and repairs for various park components such as park building, shade structure, playground, picnic tables, benches, trash enclosures, parcourse stations, gates, etc

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	$0.25	415,800	$103,950.00	$42,619.50	$61,330.50
a.2 Texture Shrub Planting	$2.00	129,900	$259,800.00	$106,518.00	$153,282.00
b. 15'-wide maintenance trail	$5.00	42,800	$214,000.00	$87,740.00	$126,260.00
d. Trees					
d.1. 15 gallon	$125.00	344	$43,000.00	$17,630.00	$25,370.00
d.2 36" box	$650.00	110	$71,500.00	$29,315.00	$42,185.00
f. Ranch Rail Fencing	$18.00	600	$10,800.00	$4,428.00	$6,372.00
g. Lighting					
g.1 Pole ligthing	$1,750.00	40	$70,000.00	$28,700.00	$41,300.00
g.2 Bollard lighting	$250.00	21	$5,250.00	$2,152.50	$3,097.50
h. Concrete pathways	$4.50	5,400	$24,300.00	$9,963.00	$14,337.00
j. Decomposed granite parcourse	$3.50	9,700	$33,950.00	$13,919.50	$20,030.50
h. Irrigation facilities					
h.1. Turf	$1.00	114,500	$114,500.00	$46,945.00	$67,555.00
h.2. Shrub	$0.75	18,600	$13,950.00	$5,719.50	$8,230.50
i. Drainage					
i.1. Inlets	$1,000.00	6	$6,000.00	$2,460.00	$3,540.00
i.2. 8" pipe	$30.00	900	$27,000.00	$11,070.00	$15,930.00
Total Assessment for Replacement Costs			$998,000.00	$409,180.00	$588,820.00
Number of EDUs				2,018	
(Continued on Page 20)					

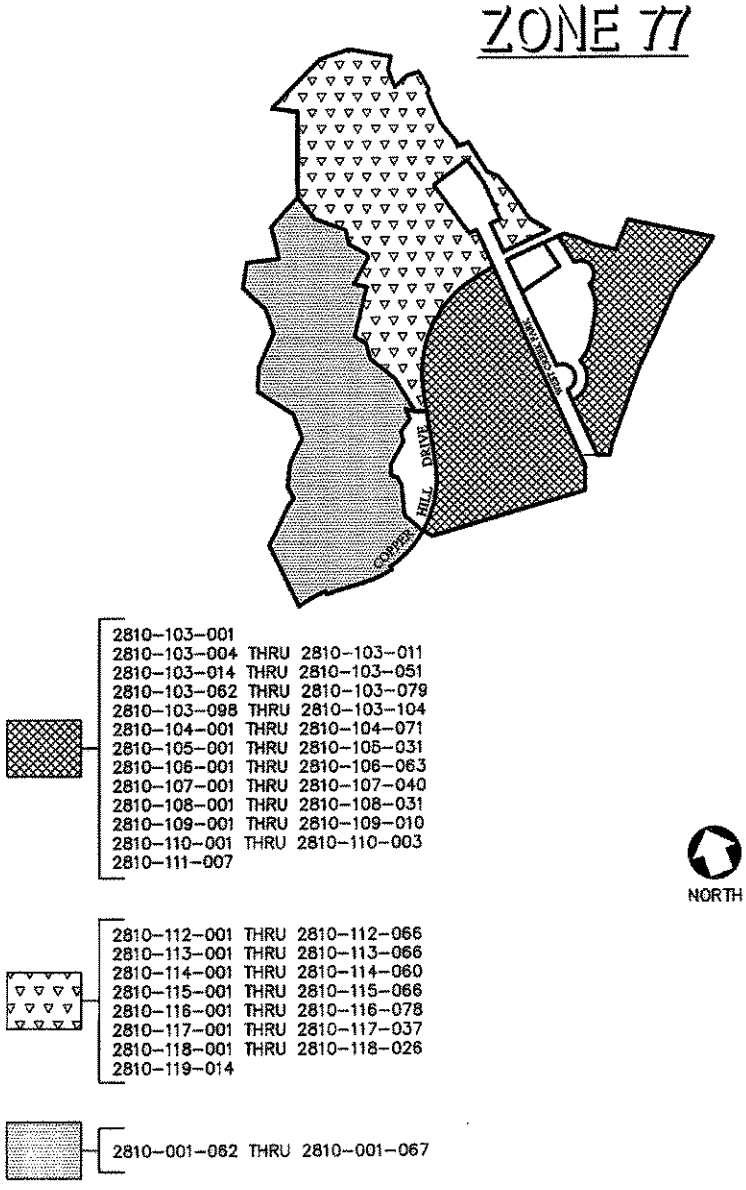
(Attachment E: Replacement Costs and Assessment Calculation - continued)

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%	General Benefit Cost to Zone 77 at 59%
Total Assessment for Replacement Costs			$998,000.00	$409,180.00	$588,820.00
Number of EDUs				2,018	
Maximum Assessment Per EDU for Replacement Costs due to new pipe installation(1):				$202.77	
Annual Assessment Per EDU for Replacement Costs due to new pipe installation (2)(3):				$20.28	
Maximum Assessment per EDU for Replacement Costs due to Maintenance & Repair of Existing Pipe(1):				$202.77	
Annual Assessment Per EDU for Replacement Costs due to Maintenance and Repair of Existing Pipe: (2)(3)				$20.28	

(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 that one year.

Maximum Annual Assessment = $268.38 (65.61 for Operation & Maintenance + 202.77 for replacement assessment)

Attachment F: Assessment Diagram



Attachment G: Legal Description

Los Angeles County LLA District No. 4
ZONE NO. 77
(North of Copper Hill Drive)

A parcel of land in the Unincorporated Territory of the County of Los Angeles, more particularly described as follows:

Beginning at the southeasterly terminus of that certain course shown as having a bearing and distance of South 26 degrees 31 minutes 00 seconds East 1111.16 feet on the easterly boundary of a parcel of land described in Certificate of Completion as Annexation 1995-03 to the City of Santa Clarita recorded October 31, 1996 as Instrument No. 96-1773306 of Official Records of said County; thence northwesterly, northeasterly and northerly along said easterly boundary the following fourteen (14) courses:

1. North 26 degrees 31 minutes 27 seconds West 1,100.57 feet to the beginning of a non-tangent curve, concave to the northwest, having a radius of 910.00 feet and to which beginning a radial line bears South 54 degrees 12 minutes 42 seconds East.
2. northeasterly 170.00 feet along said curve through a central angle of 10 degrees 42 minutes 13 seconds.
3. North 25 degrees 05 minutes 05 seconds East 449.99 feet to the beginning of a curve, concave to the southeast and having a radius of 890.00 feet.
4. northeasterly 231.50 feet along said curve through a central angle of 14 degrees 54 minutes 12 seconds.
5. North 23 degrees 30 minutes 18 seconds West 210.54 feet.
6. North 05 degrees 50 minutes 36 seconds East 376.03 feet.
7. North 26 degrees 20 minutes 54 seconds East 450.52 feet.
8. North 20 degrees 27 minutes 45 seconds West 417.44 feet.
9. North 58 degrees 00 minutes 04 seconds West 698.70 feet.
10. North 02 degrees 13 minutes 59 seconds East 390.24 feet.
11. North 23 degrees 55 minutes 58 seconds East 620.77 feet.

12. North 20 degrees 12 minutes 18 seconds West 405.03 feet.
13. North 47 degrees 25 minutes 28 seconds West 512.35 feet.
14. North 09 degrees 09 minutes 47 seconds East 420.19 feet to Station No. 8 in the southerly boundary of the "Wayside Honor Farm", as shown on County Surveyor's Map No. B-1638 on file in the Office of the County Surveyor of said County.

thence easterly and northerly along the southerly and easterly boundary lines of said "Wayside Honor Farm", the following seven (7) courses:

1. North 83 degrees 48 minutes 05 seconds East 531.29 feet.
2. North 14 degrees 11 minutes 02 seconds West 536.31 feet.
3. North 42 degrees 05 minutes 16 seconds East 644.01 feet.
4. North 00 degrees 06 minutes 11 seconds West 1,390.28 feet.
5. North 81 degrees 56 minutes 42 seconds West 425.42 feet.
6. North 44 degrees 57 minutes 12 seconds East 1,118.38 feet.
7. North 71 degrees 11 minutes 43 seconds East 497.49 feet to Station No. 1 of said "Wayside Honor Farm", said Station No. 1 lies on the northerly boundary line of the Rancho San Francisco, in said County, as per map recorded in Book 1, Pages 521 and 522 of Patents, Records of said County and also lies on the southwesterly line of Parcel Map No. 26320, in said County, as per map filed in Book 310, Pages 1 through 51 of Parcel Maps, Records of said County.

thence leaving said boundary of the "Wayside Honor Farm", along said southwesterly line of Parcel Map No. 26320, the following courses:

1. South 80 degrees 20 minutes 33 seconds East 713.46 feet.
2. South 12 degrees 26 minutes 44 seconds West 221.42 feet.
3. South 21 degrees 05 minutes 19 seconds East 305.10 feet.
4. North 47 degrees 15 minutes 05 seconds East 275.82 feet.
5. North 72 degrees 38 minutes 37 seconds East 209.10 feet.
6. South 29 degrees 58 minutes 16 seconds East 329.12 feet.

7. South 11 degrees 49 minutes 24 seconds West 82.11 feet
8. South 24 degrees 18 minutes 33 seconds East 517.97 feet.
9. South 40 degrees 07 minutes 47 seconds East 481.87 feet.
10. North 70 degrees 53 minutes 54 seconds East 155.00 feet.
11. South 32 degrees 28 minutes 17 seconds East 562.66 feet.
12. South 66 degrees 20 minutes 36 seconds East 195.95 feet.
13. South 40 degrees 00 minutes 06 seconds East 336.62 feet.
14. South 34 degrees 05 minutes 30 seconds East 512.36 feet.
15. South 58 degrees 36 minutes 47 seconds East 378.81 feet to the northwesterly line of Copper Hill Drive, 110 feet wide, as dedicated on Tract No. 51644-01, in said County, as per map filed in Book 1271, Pages 8 through 21, inclusive, of Maps, of said Records of Los Angeles County.

thence along said northwesterly line of Copper Hill Drive, South 57 degrees 31 minutes 40 seconds West 320.19 feet; thence leaving said northwesterly line, South 57 degrees 31 minutes 40 seconds West 133.27 feet; thence South 56 degrees 34 minutes 23 seconds West 300.04 feet; thence South 57 degrees 31 minutes 40 seconds West 75.94 feet to the northeasterly line of the land conveyed to the Metropolitan Water District of Southern California as Area "A" by deeds recorded on October 3, 1967 in Book D3786, Page 579, on February 6, 1968 in Book D3905, Page 546, and on July 9, 1973 in Book D5937, Page 544, all of Official Records, in the Office of the County Recorder of Los Angeles County, as shown on map recorded in Book 109, Pages 60 through 70, inclusive, of Records of Surveys, in the Office of the County Recorder of said County of Los Angeles; thence along said northeasterly line, and the northerly and southwesterly lines of said land, the following eight (8) courses:

1. North 24 degrees 25 minutes 31 seconds West 615.85 feet.
2. North 65 degrees 34 minutes 29 seconds East 175.00 feet.
3. North 24 degrees 25 minutes 31 seconds West 662.46 feet.
4. North 36 degrees 46 minutes 35 seconds West 452.46 feet.
5. South 53 degrees 13 minutes 25 seconds West 679.95 feet.
6. South 36 degrees 46 minutes 35 seconds East 981.73 feet.

7. North 65 degrees 34 minutes 29 seconds East 126.00 feet.
8. South 24 degrees 25 minutes 31 seconds East 643.15 feet to the beginning of a non-tangent curve, concave to the northeast, having a radius of 13.00 feet and to which beginning a radial line bears South 34 degrees 44 minutes 17 seconds West.

thence leaving said southwesterly line, northwesterly 6.19 feet along said curve through a central angle of 27 degrees 17 minutes 21 seconds; thence North 27 degrees 58 minutes 22 seconds West 4.01 feet; thence South 62 degrees 01 minutes 38 seconds West 12.00 feet; thence South 52 degrees 42 minutes 04 seconds West 46.62 feet; thence South 62 degrees 01 minutes 38 seconds West 12.00 feet; thence South 27 degrees 58 minutes 22 seconds East 4.01 feet to the beginning of a curve, concave to the west and having a radius of 13.00 feet; thence southerly 19.40 feet along said curve through a central angle of 85 degrees 30 minutes 02 seconds; thence South 57 degrees 31 minutes 40 seconds West 49.49 feet to the beginning of a curve, concave to the northwest and having a radius of 145.00 feet; thence southwesterly 28.90 feet along said curve through a central angle of 11 degrees 25 minutes 16 seconds; thence South 68 degrees 56 minutes 56 seconds West 30.00 feet to the beginning of a curve, concave to the southeast and having a radius of 161.00 feet; thence southwesterly 32.09 feet along said curve through a central angle of 11 degrees 25 minutes 16 seconds; thence South 57 degrees 31 minutes 40 seconds West 65.00 feet to the beginning of a curve, concave to the southeast and having a radius of 277.67 feet; thence southwesterly 41.02 feet along said curve through a central angle of 08 degrees 27 minutes 51 seconds; thence South 49 degrees 03 minutes 49 seconds West 41.09 feet to the beginning of a curve, concave to the northwest and having a radius of 271.59 feet; thence southwesterly 38.66 feet along said curve through a central angle of 08 degrees 09 minutes 22 seconds to the beginning of a reverse curve, concave to the southeast and having a radius of 1,800.00 feet, said curve being concentric with and 50.00 feet northwesterly of the northwesterly line of Copper Hill Drive as dedicated to the County of Los Angeles, by Road Deed recorded June 16, 1999 as Instrument No. 99-1109877, of said Official Records; thence southwesterly 1,044.24 feet along said concentric curve through a central angle of 33 degrees 14 minutes 21 seconds to the beginning of a reverse curve, concave to the north and having a radius of 13.00 feet; thence westerly 20.21 feet along said curve through a central angle of 89 degrees 04 minutes 47 seconds; thence North 66 degrees 56 minutes 23 seconds West 4.00 feet; thence

South 23 degrees 03 minutes 37 seconds West 12.00 feet; thence South 21 degrees 41 minutes 18 seconds West 53.02 feet; thence South 23 degrees 03 minutes 37 seconds West 12.00 feet; thence South 66 degrees 56 minutes 23 seconds East 4.00 feet to the beginning of a curve, concave to the southwest and having a radius of 13.00 feet; thence southeasterly 19.89 feet along said curve through a central angle of 87 degrees 39 minutes 53 seconds to the beginning of a reverse curve, concave to the east and having a radius of 1,800.00 feet, said curve being concentric with the hereinabove described curved northwesterly line of Copper Hill Drive; thence southerly 957.87 feet along said concentric curve through a central angle of 30 degrees 29 minutes 24 seconds to a point of tangency with a line parallel with and 50.00 feet westerly of the westerly line of said Copper Hill Drive; thence along said parallel line South 09 degrees 45 minutes 55 seconds East 1,122.21 feet to a point of tangency with the northerly continuation of the curved northwesterly line of said Copper Hill Drive as dedicated to the County of Los Angeles per deed recorded June 16, 1999 as Instrument No. 99-1109879 of said Official Records, said curve being concave to the northwest and having a radius of 1,699.92 feet; thence southwesterly 2,487.12 feet along said continuation and along said curve through a central angle of 83 degrees 49 minutes 42 seconds; thence continuing along said northwesterly line, the following six (6) courses:

1. South 74 degrees 03 minutes 48 seconds West 72.87 feet to the beginning of a curve, concave to the north and having a radius of 144.63 feet.
2. westerly 28.55 feet along said curve through a central angle of 11 degrees 18 minutes 36 seconds.
3. South 85 degrees 22 minutes 24 seconds West 30.96 feet to the beginning of a curve, concave to the south and having a radius of 160.63 feet.
4. westerly 31.71 feet along said curve through a central angle of 11 degrees 18 minutes 36 seconds.
5. South 74 degrees 03 minutes 48 seconds West 280.93 feet to the beginning of a curve, concave to the southeast and having a radius of 1,812.00 feet.
6. southwesterly 674.85 feet along said curve through a central angle of 21 degrees 20 minutes 19 seconds to the point of beginning.

Excepting therefrom, Alta Vista Drive, 84 feet, variable, and 100 feet wide, formerly known as Galaxy Way, as dedicated to the County of Los Angeles by deed recorded May 22, 2003 as Instrument No. 03-1471004 of Official Records of said County.

Also excepting therefrom, Tesoro del Valle Drive, 90 feet wide, as dedicated on Tract No. 51644-01, in said County, as per map filed in Book 1271, Pages 8 through 21, inclusive, of Maps, of said Records of Los Angeles County.

Los Angeles County LLA District No. 4
ZONE NO. 77
(South of Copper Hill Drive)

A parcel of land, in the Unincorporated Territory of the County of Los Angeles, State of California, more particularly described as follows:

Beginning at the most northerly corner of Tract No. 48202-04, in the Unincorporated Territory of the County of Los Angeles, as per map filed in Book 1247, Pages 55 through 61, inclusive, of Maps, Records of said County; thence along the generally northwesterly line of said Tract No. 48202-04, South 60 degrees 18 minutes 01 seconds East 77.99 feet to an angle point therein; thence continuing along said northwesterly line and its northeasterly prolongation, North 73 degrees 46 minutes 19 seconds East 2,168.23 feet; thence North 23 degrees 43 minutes 33 seconds East 201.63 feet; thence North 10 degrees 32 minutes 25 seconds East 313.95 feet; thence North 02 degrees 17 minutes 19 seconds East 297.24 feet; thence North 02 degrees 53 minutes 02 seconds East 221.93 feet to the southwesterly line of the land conveyed to the Metropolitan Water District of Southern California as Area "A" by deeds recorded on October 3, 1967 in Book D3786, Page 579, on February 6, 1968 in Book D3905, Page 546, and on July 9, 1973 in Book D5937, Page 544, all of Official Records, of said County, and as shown on map recorded in Book 109, Pages 60 through 70, inclusive, of Records of Surveys, of said Records of Los Angeles County; thence along said southwesterly line, North 24 degrees 25 minutes 31 seconds West 373.61 feet; thence leaving said southwesterly line, North 65 degrees 34 minutes 29 seconds East 250.00 feet to the northeasterly line of said land conveyed to the Metropolitan Water District of Southern California; thence North 20 degrees 31 minutes 37 seconds East 155.62 feet; thence North 18 degrees 03 minutes 17 seconds East 302.14 feet; thence North 20 degrees 55 minutes 12 seconds East 293.15 feet; thence North 15 degrees 04 minutes 47 seconds East 949.35 feet; thence North 24 degrees 12 minutes 06 seconds East 522.16 feet; thence North 62 degrees 43 minutes 35 seconds East 147.47 feet; thence North 47 degrees 58 minutes 20 seconds East 144.96 feet; thence continuing northeasterly along said line 177.27 feet ; thence North 44 degrees 31 minutes 53 seconds East 92.21 feet; thence North 58 degrees 42 minutes 14 seconds East 129.36 feet; thence North 08 degrees 43 minutes 36 seconds East 86.71 feet; thence North 63 degrees 30 minutes 35 seconds East 170.34 feet; thence North 70 degrees 21 minutes

33 seconds East 71.18 feet; thence North 22 degrees 52 minutes 35 seconds East 106.39 feet; thence North 12 degrees 51 minutes 15 seconds East 106.86 feet to the southerly line of Copper Hill Drive, 100 feet wide, as dedicated to the County of Los Angeles by Road Deed's recorded June 16, 1999, as Instrument No. 99-1109877 and Instrument No. 99-1109878 of Official Records of said County; thence along said southerly and the southeasterly of said Copper Hill Drive as per said deeds, and along the southeasterly line of said Copper Hill Drive, as dedicated to the County of Los Angeles by Road Deed recorded January 8, 2002 as Instrument No. 02-0049215 of Official Records of said County, the following six (6) courses:

1. North 77 degrees 51 minutes 16 seconds West 314.07 feet.
2. North 78 degrees 45 minutes 58 seconds West 328.20 feet to the beginning of a curve, concave to the south and having a radius of 1,745.00 feet.
3. westerly 1,331.12 feet along said curve through a central angle of 43 degrees 42 minutes 22 seconds.
4. South 57 degrees 31 minutes 40 seconds West 455.80 feet.
5. South 58 degrees 28 minutes 57 seconds West 300.04 feet.
6. thence South 57 degrees 31 minutes 40 seconds West 461.10 feet to the beginning of a curve, concave to the southeast and having a radius of 261.67 feet.

thence leaving said southeasterly line, southwesterly 39.18 feet along said curve through a central angle of 08 degrees 34 minutes 42 seconds; thence South 48 degrees 56 minutes 58 seconds West 40.00 feet to the beginning of a curve, concave to the northwest and having a radius of 277.67 feet; thence southwesterly 41.57 feet along said curve through a central angle of 08 degrees 34 minutes 42 seconds; thence South 57 degrees 31 minutes 40 seconds West 65.00 feet to the beginning of a curve, concave to the northwest and having a radius of 161.00 feet; thence southwesterly 32.37 feet along said curve through a central angle of 11 degrees 31 minutes 17 seconds; thence South 69 degrees 02 minutes 57 seconds West 29.48 feet to the beginning of a curve, concave to the southeast and having a radius of 141.07 feet; thence southwesterly 29.17 feet along said curve through a central angle of 11 degrees 50 minutes 51 seconds to a point of compound curvature with the curved southeasterly line of said Copper Hill Drive, 100 feet wide, as dedicated to the County of Los Angeles by Road Deed's recorded June

16, 1999, as Instrument No. 99-1109877 and Instrument No. 99-1109878, said curved southeasterly line being concave to the southeast and having a radius of 1,700.00 feet; thence along said southeasterly line, and along the easterly line of said Copper Hill Drive, the following three (3) courses:

1. southwesterly 1,986.95 feet along said curve through a central angle of 66 degrees 58 minutes 01 seconds.
2. South 09 degrees 45 minutes 55 seconds East 1,122.21 feet to the beginning of a curve, concave to the west, having a radius of 1,799.92 feet.
3. southerly 176.02 along said curve through a central angle of 5 degrees 36 minutes 12 seconds to the beginning of a compound curve, concave northeasterly, and having a radius of 13.00 feet.

thence leaving said easterly line, southeasterly 20.10 feet along said compound curve, through a central angle of 88 degrees 34 minutes 39 seconds; thence on a non-tangent line, South 2 degrees 44 minutes 23 seconds East 64.00 feet to the beginning of a non-tangent curve, concave southeasterly, having a radius of 13.00 feet, and to which beginning a radial line bears North 2 degrees 44 minutes 22 seconds West; thence southwesterly 20.10 feet along said curve, through a central angle of 88 degrees 34 minutes 40 seconds to a point of compound curvature with said curved easterly line of Copper Hill Drive, said curve being concave westerly, and having a radius of 1,799.92 feet; thence along said curved easterly line, southwesterly 974.38 feet along said curve, through a central angle of 31 degrees 01 minutes 01 seconds to the point of beginning.

Excepting therefrom that portion of Rancho San Francisco, in the Unincorporated Territory of the County of Los Angeles, State of California, as per map recorded in Book 1, Pages 521 and 522 of Patents, Records of said County, lying within that certain real property conveyed to the Metropolitan Water District of Southern California as Area "A" by deeds recorded on October 3, 1967 in Book D3786, Page 579, on February 6, 1968 in Book D3905, Page 546, and on July 9, 1973 in Book D5937, Page 544, all of Official Records, in the Office of the County Recorder of Los Angeles County, as shown on map recorded in Book 109, Pages 60 through 70, inclusive, of Records of Surveys, in the Office of the County Recorder of said County of Los Angeles.

Also excepting therefrom Parcels 1 through 8 as shown on Road Deed to the County of Los Angeles, by document recorded September 18, 2003 as Instrument No. 03-2764500, of Official Records of said County.

Also excepting therefrom that portion of said land described as Parcel 1 in that certain deed from The Newhall Land and Farming to The William S. Hart Union High School District by deed recorded August 15, 2003 as Instrument No. 03-2362276 of Official Records of said County.

Also excepting therefrom that portion lying northerly and northwesterly of the southerly and southeasterly lines of the land as described in Book 7046, Page 339 of Official Records of said County, as shown on said Tract No. 51644-01.

This Legal Description has been prepared under my direction:

Robert C. Olson, PLS 5490

Psomas

Date: 5.17.2007

Attachment H: Landowner Consent to Zone Formation

NEWHALL LAND

A LENNAR/LNR COMPANY

May 14, 2007

Mr. Patrick Malekian
Los Angeles County Department of Parks and Recreation
Special Districts Section

Subject: LLA DISTRICT 4, ZONE NO. 77

Dear Mr. Malekian:

The Newhall Land and Farming Company (A California Limited Partnership), a limited partnership, as the owner of properties assessed under Los Angeles County Assessor's Parcel Numbers 2810-001-062 thru 2810-001-067, 2810-115-001 thru 2810-115-012, 2810-115-064 thru 2810-115-066, 2810-114-001 thru 2810-114-015 and 2810-113-001 thru 2810-113-046, proposes to apply an Equivalent Dwelling Unit (EDU) assessment to territory within existing Lighting Act District No. 4, Zone No. 77 – West Creek Park.

We hereby give consent to said method of assessment of the subject territory into said district.

Accompanying this request is an Engineer's Report, which supports the assessment proposed for LLA District No. 4, Zone No. 77 – West Creek Park, as described above.

Sincerely,

Mark Subbotin
Vice President

Attach: Engineers' Report
Eng Rprt Final.doc

THE NEWHALL LAND AND FARMING COMPANY
23823 VALENCIA BOULEVARD, VALENCIA, CALIFORNIA 91355-2194 • PHONE 661.255.4000 FAX 661.255.3960 WWW.NEWHALL.COM

LENNAR

Attachment H: Landowner Consent to Zone Formation

May 4, 2007

Mr. Patrick Malekian
Los Angeles County Department of Parks and Recreation
Special Districts Section

Subject: LLA DISTRICT 4, ZONE NO. 77

Dear Mr. Malekian:

Lennar Homes of California (a California Corporation), as owner of properties assessed under Los Angeles County Assessor Parcel 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, 2810-110-001 thru 2810-110-003, 2810-111-007, 2810-112-001 thru 2810-112-066, 2810-113-047 thru 2810-113-066, 2810-114-016 thru 2810-114-060, 2810-115-013 thru 2810-115-063, 2810-116-001 thru 2810-116-078, 2810-117-001 thru 2810-117-037, and 2810-118-001 thru 2810-118-026, proposes to apply an Equivalent Dwelling Unit (EDU) assessment to territory within existing Lighting Act District No. 4, Zone No. 77 – West Creek Park.

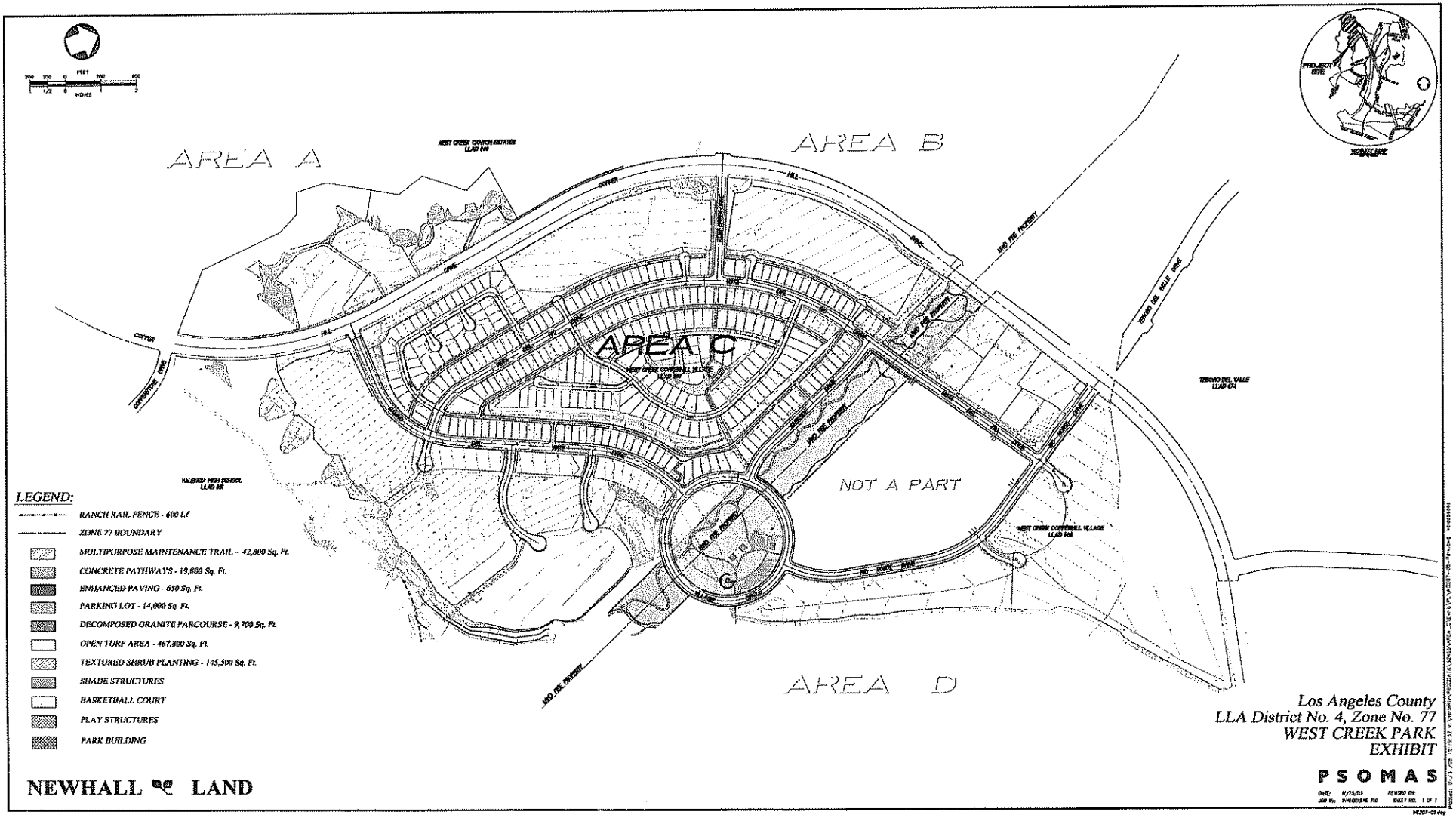
We hereby give consent said method of assessment of the subject territory into said district.

Accompanying this request is an Engineer's Report, which supports the assessment proposed for LLA District No. 4, Zone No. 77 – West Creek Park, as described above.

Sincerely,

L. Duane Sledge
Division President

Attach: Engineers' Report
Eng Rprt Final.doc


AREA A
AREA B
AREA C
AREA D
NOT A PART
WEST CREEK CANYON ESTATES
LLAD 948
WEST CREEK COTTSWILL VILLAGE
LLAD 949
VALENCIA HIGH SCHOOL
LLAD 88
TESORO DEL VALLE
LLAD 874
WEST CREEK COTTSWILL VILLAGE
LLAD 949
COPPER
CANYONVIEW DRIVE
HILL
DRIVE
WEST DR
WEST CREEK DRIVE
NO SITE DRIVE
NO FIE PROPERTY
TESORO DEL VALLE DRIVE
PROJECT SITE
VICINITY MAP
FEET
INCHES
LEGEND:
RANCH RAIL FENCE - 600 L.f
ZONE 77 BOUNDARY
MULTIPURPOSE MAINTENANCE TRAIL - 42,800 Sq. Ft.
CONCRETE PATHWAYS - 19,800 Sq. Ft.
ENHANCED PAVING - 650 Sq. Ft.
PARKING LOT - 14,000 Sq. Ft.
DECOMPOSED GRANITE PARCOURSE - 9,700 Sq. Ft.
OPEN TURF AREA - 467,800 Sq. Ft.
TEXTURED SHRUB PLANTING - 145,500 Sq. Ft.
SHADE STRUCTURES
BASKETBALL COURT
PLAY STRUCTURES
PARK BUILDING
NEWHALL LAND
Los Angeles County
LLA District No. 4, Zone No. 77
WEST CREEK PARK
EXHIBIT
PSOMAS

COUNTY OF LOS ANGELES
DEPARTMENT OF PARKS AND RECREATION
SPECIAL DISTRICTS SECTION
31320 CASTAIC ROAD
CASTAIC, CA 91384-3900

ENGINEER'S REPORT

COUNTY OF LOS ANGELES
DEPARTMENT OF PARKS AND RECREATION

LLA DISTRICT NO. 2, ZONE NO. 37
(CASTAIC HILLCREST)

FISCAL YEAR 2007/2008

Intent Meeting: June 5, 2007
Public Hearing: July 24, 2007

ENGINEER'S REPORT AFFIDAVIT

LLA DISTRICT NO. 2, ZONE NO. 37
(CASTAIC HILLCREST)

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 __23____, day of __May_____, 2007

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. 37
(CASTAIC HILLCREST)

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APPENDIX B – ASSESSMENT DIAGRAM

LLA DISTRICT NO. 2, ZONE NO. 37
(CASTAIC HILLCREST)

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. 37 (hereinafter referred to as the "Zone"). The amendment considers the inclusion of a CPI factor to the original assessments.

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 s as identified in Section II.

Originally, when the Zone was established, there was no allowance for an adjustment in the assessments to account for inflation. As a result, the Zone is operating on a marginal budget. This report addresses the need for a CPI factor to be included on the annual assessment levies. If approved, the CPI will take affect for the 2007/2008 fiscal year. In addition, the original assessment rates within the Zone do not reflect the actual costs incurred by the County on an annual basis. Therefore, the County Department of Parks and recreation is seeking an increase to the existing rates within the Zone.

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 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 their approval for an amendment to the original rate and method of apportionment and the implementation of an inflation factor within the Zone. 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. However, subsequent increases above the approved rate plus inflation factor if any, will be subject to the procedures and approval process of Section 4 of Article XIII D.

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 place an inflation factor on the assessments for the Zone, describes the improvements, including maintenance and servicing, refers to the Zone by their 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 2007/2008 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. 37 (Castaic Hillcrest)

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 2007/2008, 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 states the net amount to be assessed upon assessable lands within the Zone for fiscal year 2007/2008 shows the fiscal year 2007/2008 assessment upon each parcel within the Zone and describes each assessable parcel of land within the Zone. 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."

If this report is approved, commencing with fiscal year 2007/2008, the amount of the assessments for the Zone will include a yearly increase, based upon the Consumer Price Index, All Urban Consumers, for the Los Angeles-Orange-Riverside County Area ("CPI"), as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor. The licensed engineer shall compute the percentage 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 County Board of Supervisors for determining fluctuations in the cost of living.

Based on land use information provided by the County Assessor, all parcels within the Zone are either residential, or public parcels. The primary benefit derived is from the maintenance of perimeter 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. Therefore, these parcels will not be assessed as they serve only to provide benefit within the Zone and receive no special benefit.

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.

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 benefit parcels within the Zone 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 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 will not only control dust from blowing onto properties within the Zone, but will also control dust from blowing onto properties outside of the Zone. 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

For the apportionment of assessments, reference is made to the individual report on file with the County for the Zone. This report proposes to amend the rate and method of assessment by the addition of CPI language.

Most budget items are typically impacted by inflation. In an effort to minimize this impact on the District and Zone, a formula for an inflation adjustment will be submitted to all property owners as part of the property owner balloting process.

All new District and Zone assessments include a formula for increasing assessments each fiscal year to offset increases in costs due to inflation. Generally, any new assessments require certain noticing, meeting, and balloting requirements by law. However Government Code Section 54954.6(o) provides that a "*new assessment*" does not include "*an assessment which does not exceed an assessment formula or range of assessments...previously adopted by the agency or approved by the voters in the area where the assessment is imposed.*" This definition of an increased assessment was later confirmed by Senate Bill 919, (The Implementing Legislation for Proposition 218).

The following describes the assessment adjustment formula proposed by the County:

The maximum assessment amount allowed for each fiscal year shall be increased in an amount equal to the percentage increase of the Local Consumer Price Index (CPI). Consumer Price Index applied is for the Los Angeles-Riverside-Orange County Area for All Urban Consumers, as developed by U.S. Bureau of Labor Statistics. The CPI used shall be as determined by the Bureau of Labor Statistics for a similar period of time.

Each fiscal year the County shall compute the percentage difference between the CPI on February 1, and the CPI for the previous February 1 or a similar time period. This percentage difference shall then establish the range of increased assessments allowed based on CPI. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the County shall use the

revised index or comparable system as approved by the City Council for determining fluctuations in the cost of living.

In the event that the County determines that the maximum inflation adjustment allowed to the assessments is not required for a given fiscal year, the Board of Supervisors may adopt an assessment less than the allowable maximum assessment for that year. If the budget and assessments for the District or any Zone requires an increase greater than the adjustment set forth in the formula, then the proposed increase would be subject to approval by the property owners subject to the increased assessment.

APPENDIX A
ASSESSMENT ROLL

LLA DISTRICT NO. 2, ZONE NO. 37
(CASTAIC HILLCREST)

County of Los Angeles, State of California

The assessment roll for the County of Los Angeles, LLA District No. 2, Zone No. 37 (Castaic Hillcrest), is hereby incorporated and made a part of this report. The assessment rolls 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.

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

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

Below is a summary of the Zone Assessments:

- Proposed Maximum Assessment for Zone: $403,650
- Proposed Maximum Assessment per Parcel: $450.00
- Proposed Increase in Assessment per Parcel: $210.00

APPENDIX B
ASSESSMENT DIAGRAM

LLA DISTRICT NO. 2, ZONE NO. 37
(CASTAIC HILLCREST)

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.

COUNTY OF LOS ANGELES
DEPARTMENT OF PARKS AND RECREATION
SPECIAL DISTRICTS SECTION
31320 CASTAIC ROAD
CASTAIC, CA 91384-3900

ENGINEER'S REPORT

COUNTY OF LOS ANGELES
DEPARTMENT OF PARKS AND RECREATION

LLA DISTRICT NO. 2, ZONE NO. 40
(CASTAIC SHADOW LAKE)

FISCAL YEAR 2007/2008

Intent Meeting: June 5, 2007
Public Hearing: July 24, 2007

ENGINEER'S REPORT AFFIDAVIT

LLA DISTRICT NO. 2, ZONE NO. 40
(CASTAIC SHADOW LAKE)

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 __23____, day of __May_____, 2007

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. 40
(CASTAIC SHADOW LAKE)

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LLA DISTRICT NO. 2, ZONE NO. 40
(CASTAIC SHADOW LAKE)

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. 40 (hereinafter referred to as the "Zone"). The amendment considers the inclusion of a CPI factor to the original assessments.

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 s as identified in Section II.

Originally, when the Zone was established, there was no allowance for an adjustment in the assessments to account for inflation. As a result, the Zone is operating on a marginal budget. This report addresses the need for a CPI factor to be included on the annual assessment levies. If approved, the CPI will take affect for the 2007/2008 fiscal year. In addition, the original assessment rates within the Zone do not reflect the actual costs incurred by the County on an annual basis. Therefore, the County Department of Parks and recreation is seeking an increase to the existing rates within the Zone.

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 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 their approval for an amendment to the original rate and method of apportionment and the implementation of an inflation factor within the Zone. 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. However, subsequent increases above the approved rate plus inflation factor if any, will be subject to the procedures and approval process of Section 4 of Article XIII D.

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 place an inflation factor on the assessments for the Zone, describes the improvements, including maintenance and servicing, refers to the Zone by their 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 2007/2008 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. 40 (Castaic Shadow Lake)

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 2007/2008, 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 states the net amount to be assessed upon assessable lands within the Zone for fiscal year 2007/2008 shows the fiscal year 2007/2008 assessment upon each parcel within the Zone and describes each assessable parcel of land within the Zone. 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."

If this report is approved, commencing with fiscal year 2007/2008, the amount of the assessments for the Zone will include a yearly increase, based upon the Consumer Price Index, All Urban Consumers, for the Los Angeles-Orange-Riverside County Area ("CPI"), as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor. The licensed engineer shall compute the percentage 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 County Board of Supervisors for determining fluctuations in the cost of living.

Based on land use information provided by the County Assessor, all parcels within the Zone are either residential, or public parcels. The primary benefit derived is from the maintenance of perimeter 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. Therefore, these parcels will not be assessed as they serve only to provide benefit within the Zone and receive no special benefit.

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.

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 benefit parcels within the Zone 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 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 will not only control dust from blowing onto properties within the Zone, but will also control dust from blowing onto properties outside of the Zone. 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

For the apportionment of assessments, reference is made to the individual report on file with the County for the Zone. This report proposes to amend the rate and method of assessment by the addition of CPI language.

Most budget items are typically impacted by inflation. In an effort to minimize this impact on the District and Zone, a formula for an inflation adjustment will be submitted to all property owners as part of the property owner balloting process.

All new District and Zone assessments include a formula for increasing assessments each fiscal year to offset increases in costs due to inflation. Generally, any new assessments require certain noticing, meeting, and balloting requirements by law. However Government Code Section 54954.6(o) provides that a "*new assessment*" does not include "*an assessment which does not exceed an assessment formula or range of assessments...previously adopted by the agency or approved by the voters in the area where the assessment is imposed.*" This definition of an increased assessment was later confirmed by Senate Bill 919, (The Implementing Legislation for Proposition 218).

The following describes the assessment adjustment formula proposed by the County:

The maximum assessment amount allowed for each fiscal year shall be increased in an amount equal to the percentage increase of the Local Consumer Price Index (CPI). Consumer Price Index applied is for the Los Angeles-Riverside-Orange County Area for All Urban Consumers, as developed by U.S. Bureau of Labor Statistics. The CPI used shall be as determined by the Bureau of Labor Statistics for a similar period of time.

Each fiscal year the County shall compute the percentage difference between the CPI on February 1, and the CPI for the previous February 1 or a similar time period. This percentage difference shall then establish the range of increased assessments allowed based on CPI. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the County shall use the

revised index or comparable system as approved by the City Council for determining fluctuations in the cost of living.

In the event that the County determines that the maximum inflation adjustment allowed to the assessments is not required for a given fiscal year, the Board of Supervisors may adopt an assessment less than the allowable maximum assessment for that year. If the budget and assessments for the District or any Zone requires an increase greater than the adjustment set forth in the formula, then the proposed increase would be subject to approval by the property owners subject to the increased assessment.

APPENDIX A
ASSESSMENT ROLL

LLA DISTRICT NO. 2, ZONE NO. 40
(CASTAIC SHADOW LAKE)

County of Los Angeles, State of California

The assessment roll for the County of Los Angeles, LLA District No. 2, Zone No. 40 (Castaic Shadow Lake), is hereby incorporated and made a part of this report. The assessment rolls 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.

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

Below is a summary of the Zone Assessments:

- Proposed Maximum Assessment for Zone: $122,800
- Proposed Maximum Assessment per Parcel: $400.00
- Proposed Increase in Assessment per Parcel: $194.00

APPENDIX B
ASSESSMENT DIAGRAM

LLA DISTRICT NO. 2, ZONE NO. 40
(CASTAIC SHADOW LAKE)

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.

COUNTY OF LOS ANGELES
DEPARTMENT OF PARKS AND RECREATION
SPECIAL DISTRICTS SECTION
31320 CASTAIC ROAD
CASTAIC, CA 91384-3900

ENGINEER'S REPORT

COUNTY OF LOS ANGELES
DEPARTMENT OF PARKS AND RECREATION

LLA DISTRICT NO. 2, ZONE NO. 48
(SHADOW HILLS)

FISCAL YEAR 2007/2008

Intent Meeting: June 5, 2007
Public Hearing: July 24, 2007

ENGINEER'S REPORT AFFIDAVIT

LLA DISTRICT NO. 2, ZONE NO. 48
(SHADOW HILLS)

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 __23____, day of __May_____, 2007

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. 48
(SHADOW HILLS)

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LLA DISTRICT NO. 2, ZONE NO. 48
(SHADOW HILLS)

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. 48 (hereinafter referred to as the "Zone"). The amendment considers the inclusion of a CPI factor to the original assessments.

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 s as identified in Section II.

Originally, when the Zone was established, there was no allowance for an adjustment in the assessments to account for inflation. As a result, the Zone is operating on a marginal budget. This report addresses the need for a CPI factor to be included on the annual assessment levies. If approved, the CPI will take affect for the 2007/2008 fiscal year. In addition, the original assessment rates within the Zone do not reflect the actual costs incurred by the County on an annual basis. Therefore, the County Department of Parks and recreation is seeking an increase to the existing rates within the Zone.

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 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 their approval for an amendment to the original rate and method of apportionment and the implementation of an inflation factor within the Zone. 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. However, subsequent increases above the approved rate plus inflation factor if any, will be subject to the procedures and approval process of Section 4 of Article XIII D.

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 place an inflation factor on the assessments for the Zone, describes the improvements, including maintenance and servicing, refers to the Zone by their 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 2007/2008 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. 48 (Shadow Hills)

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 2007/2008, 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.

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IV. ASSESSMENT DIAGRAM

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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

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Based on land use information provided by the County Assessor, all parcels within the Zone are either residential, or public parcels. The primary benefit derived is from the maintenance of perimeter 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. Therefore, these parcels will not be assessed as they serve only to provide benefit within the Zone and receive no special benefit.

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.

VI. METHOD OF ASSESSMENT

BACKGROUND

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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.

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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 benefit parcels within the Zone 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 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 will not only control dust from blowing onto properties within the Zone, but will also control dust from blowing onto properties outside of the Zone. 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.

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APPORTIONMENT

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Most budget items are typically impacted by inflation. In an effort to minimize this impact on the District and Zone, a formula for an inflation adjustment will be submitted to all property owners as part of the property owner balloting process.

All new District and Zone assessments include a formula for increasing assessments each fiscal year to offset increases in costs due to inflation. Generally, any new assessments require certain noticing, meeting, and balloting requirements by law. However Government Code Section 54954.6(o) provides that a "*new assessment*" does not include "*an assessment which does not exceed an assessment formula or range of assessments...previously adopted by the agency or approved by the voters in the area where the assessment is imposed.*" This definition of an increased assessment was later confirmed by Senate Bill 919, (The Implementing Legislation for Proposition 218).

The following describes the assessment adjustment formula proposed by the County:

The maximum assessment amount allowed for each fiscal year shall be increased in an amount equal to the percentage increase of the Local Consumer Price Index (CPI). Consumer Price Index applied is for the Los Angeles-Riverside-Orange County Area for All Urban Consumers, as developed by U.S. Bureau of Labor Statistics. The CPI used shall be as determined by the Bureau of Labor Statistics for a similar period of time.

Each fiscal year the County shall compute the percentage difference between the CPI on February 1, and the CPI for the previous February 1 or a similar time period. This percentage difference shall then establish the range of increased assessments allowed based on CPI. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the County shall use the

revised index or comparable system as approved by the City Council for determining fluctuations in the cost of living.

In the event that the County determines that the maximum inflation adjustment allowed to the assessments is not required for a given fiscal year, the Board of Supervisors may adopt an assessment less than the allowable maximum assessment for that year. If the budget and assessments for the District or any Zone requires an increase greater than the adjustment set forth in the formula, then the proposed increase would be subject to approval by the property owners subject to the increased assessment.

APPENDIX A
ASSESSMENT ROLL

LLA DISTRICT NO. 2, ZONE NO. 48
(SHADOW HILLS)

County of Los Angeles, State of California

The assessment roll for the County of Los Angeles, LLA District No. 2, Zone No. 48 (Shadow Hills), is hereby incorporated and made a part of this report. The assessment rolls 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.

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

Below is a summary of the Zone Assessments:

- Proposed Maximum Assessment for Zone: $89,250
- Proposed Maximum Assessment per Parcel: $850.00
- Proposed Increase in Assessment per Parcel: $395.00

APPENDIX B
ASSESSMENT DIAGRAM

LLA DISTRICT NO. 2, ZONE NO. 48
(SHADOW HILLS)

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.

COUNTY OF LOS ANGELES
DEPARTMENT OF PARKS AND RECREATION
SPECIAL DISTRICTS SECTION
31320 CASTAIC ROAD
CASTAIC, CA 91384-3900

ENGINEER'S REPORT

COUNTY OF LOS ANGELES
DEPARTMENT OF PARKS AND RECREATION

LLA DISTRICT NO. 2, ZONE NO. 56
(VALENCIA COMMERCE CENTER AREA WIDE)

FISCAL YEAR 2007/2008

Intent Meeting: June 5, 2007
Public Hearing: July 24, 2007

ENGINEER'S REPORT AFFIDAVIT

LLA DISTRICT NO. 2, ZONE NO. 56
(VALENCIA COMMERCE CENTER AREA WIDE)

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 __23____, day of __May_____, 2007

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. 56
(VALENCIA COMMERCE CENTER AREA WIDE)

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APPENDIX A – ASSESSMENT ROLL

APPENDIX B – ASSESSMENT DIAGRAM

LLA DISTRICT NO. 2, ZONE NO. 56
(VALENCIA COMMERCE CENTER AREA WIDE)

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. 56 (hereinafter referred to as the "Zone"). The amendment considers the inclusion of a CPI factor to the original assessments.

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 s as identified in Section II.

Originally, when the Zone was established, there was no allowance for an adjustment in the assessments to account for inflation. As a result, the Zone is operating on a marginal budget. This report addresses the need for a CPI factor to be included on the annual assessment levies. If approved, the CPI will take affect for the 2007/2008 fiscal year. In addition, the original assessment rates within the Zone do not reflect the actual costs incurred by the County on an annual basis. Therefore, the County Department of Parks and recreation is seeking an increase to the existing rates within the Zone.

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 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 their approval for an amendment to the original rate and method of apportionment and the implementation of an inflation factor within the Zone. 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. However, subsequent increases above the approved rate plus inflation factor if any, will be subject to the procedures and approval process of Section 4 of Article XIII D.

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 place an inflation factor on the assessments for the Zone, describes the improvements, including maintenance and servicing, refers to the Zone by their 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 2007/2008 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. 56 (Valencia Commerce Center Area Wide)

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 2007/2008, 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 states the net amount to be assessed upon assessable lands within the Zone for fiscal year 2007/2008 shows the fiscal year 2007/2008 assessment upon each parcel within the Zone and describes each assessable parcel of land within the Zone. 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."

If this report is approved, commencing with fiscal year 2007/2008, the amount of the assessments for the Zone will include a yearly increase, based upon the Consumer Price Index, All Urban Consumers, for the Los Angeles-Orange-Riverside County Area ("CPI"), as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor. The licensed engineer shall compute the percentage 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 County Board of Supervisors for determining fluctuations in the cost of living.

Based on land use information provided by the County Assessor, all parcels within the Zone are either residential, or public parcels. The primary benefit derived is from the maintenance of perimeter 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. Therefore, these parcels will not be assessed as they serve only to provide benefit within the Zone and receive no special benefit.

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.

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 benefit parcels within the Zone 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 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 will not only control dust from blowing onto properties within the Zone, but will also control dust from blowing onto properties outside of the Zone. 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

For the apportionment of assessments, reference is made to the individual report on file with the County for the Zone. This report proposes to amend the rate and method of assessment by the addition of CPI language.

Most budget items are typically impacted by inflation. In an effort to minimize this impact on the District and Zone, a formula for an inflation adjustment will be submitted to all property owners as part of the property owner balloting process.

All new District and Zone assessments include a formula for increasing assessments each fiscal year to offset increases in costs due to inflation. Generally, any new assessments require certain noticing, meeting, and balloting requirements by law. However Government Code Section 54954.6(o) provides that a "*new assessment*" does not include "*an assessment which does not exceed an assessment formula or range of assessments...previously adopted by the agency or approved by the voters in the area where the assessment is imposed.*" This definition of an increased assessment was later confirmed by Senate Bill 919, (The Implementing Legislation for Proposition 218).

The following describes the assessment adjustment formula proposed by the County:

The maximum assessment amount allowed for each fiscal year shall be increased in an amount equal to the percentage increase of the Local Consumer Price Index (CPI). Consumer Price Index applied is for the Los Angeles-Riverside-Orange County Area for All Urban Consumers, as developed by U.S. Bureau of Labor Statistics. The CPI used shall be as determined by the Bureau of Labor Statistics for a similar period of time.

Each fiscal year the County shall compute the percentage difference between the CPI on February 1, and the CPI for the previous February 1 or a similar time period. This percentage difference shall then establish the range of increased assessments allowed based on CPI. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the County shall use the

revised index or comparable system as approved by the City Council for determining fluctuations in the cost of living.

In the event that the County determines that the maximum inflation adjustment allowed to the assessments is not required for a given fiscal year, the Board of Supervisors may adopt an assessment less than the allowable maximum assessment for that year. If the budget and assessments for the District or any Zone requires an increase greater than the adjustment set forth in the formula, then the proposed increase would be subject to approval by the property owners subject to the increased assessment.

APPENDIX A
ASSESSMENT ROLL

LLA DISTRICT NO. 2, ZONE NO. 56
(VALENCIA COMMERCE CENTER AREA WIDE)

County of Los Angeles, State of California

The assessment roll for the County of Los Angeles, LLA District No. 2, Zone No. 56 (Valencia Commerce Center Area Wide), is hereby incorporated and made a part of this report. The assessment rolls 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.

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

Below is a summary of the Zone Assessments:

- Proposed Maximum Assessment for Zone: $59,460
- Proposed Maximum Assessment per Parcel: $60.00
- Proposed Increase in Assessment per Parcel: $36.00

APPENDIX B
ASSESSMENT DIAGRAM

LLA DISTRICT NO. 2, ZONE NO. 56
(VALENCIA COMMERCE CENTER AREA WIDE)

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.