



MARK PESTRELLA, Director

## COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS

*"To Enrich Lives Through Effective and Caring Service"*

900 SOUTH FREMONT AVENUE  
ALHAMBRA, CALIFORNIA 91803-1331  
Telephone (626) 458-5100  
<http://dpw.lacounty.gov>

ADDRESS ALL CORRESPONDENCE TO:  
P.O. BOX 1460  
ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE  
REFER TO FILE

June 25, 2024

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:

# ADOPTED

BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

2 July 16, 2024

*Edward Yen*  
EDWARD YEN  
EXECUTIVE OFFICER

**MUNICIPAL SERVICES CORE SERVICE AREA  
COUNTY LANDSCAPE MAINTENANCE DISTRICTS  
LANDSCAPING AND LIGHTING ACT DISTRICTS 1, 2, AND 4  
ANNUAL ASSESSMENT PROCEDURE - FISCAL YEAR 2024-25  
(SUPERVISORIAL DISTRICTS 1, 3, AND 5)  
(3 VOTES)**

### **SUBJECT**

Public Works is seeking Board approval to continue the landscape maintenance assessments for County Landscaping and Lighting Act Districts 1, 2, and 4 and zones therein for Fiscal Year 2024-25.

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

1. Find that the action is categorically exempt from the provisions of the California Environmental Quality Act for the reasons stated in this Board letter and in the record of the project.
2. Approve and file the Engineer's Report for the proposed annual levying of assessments for County Landscaping and Lighting Act Districts 1, 2, and 4 and zones therein for Fiscal Year 2024-25.
3. Adopt the Resolution of Intention to order the annual levy and collection of assessments for County Landscaping and Lighting Act Districts 1, 2, and 4 and zones therein for Fiscal Year 2024-25.
4. Set the public hearing for July 16, 2024, for the proposed annual levy and collection of assessments for County Landscaping and Lighting Act Districts 1, 2, and 4 and zones therein for Fiscal Year 2024-25.

5. Instruct the Executive Officer of the Board to publish notice of the public hearing at least ten days prior to the date of the public hearing scheduled for July 16, 2024, pursuant to Section 22626, subsection (a), of the California Streets and Highway Code.

**AFTER THE PUBLIC HEARING, IT IS RECOMMENDED THAT THE BOARD:**

1. Authorize changes, if needed, in any of the matters provided in the Engineer's Report including any changes in the improvements, the proposed diagrams, or the proposed assessments as described in the Engineer's Report.
2. After considering all verbal statements and all written protests made or filed by any interested person, and if there is no majority protest, adopt the resolution confirming the diagram and assessments in County Landscaping and Lighting Act Districts 1, 2, and 4 and zones therein for Fiscal Year 2024-25, either as originally proposed or as changed by the Board, and order the maintenance and operation work to be done for each Landscaping and Lighting Act District and zones therein. The adoption of the resolution shall constitute the levying of annual assessments in the County Landscaping and Lighting Act Districts 1, 2, and 4 and zones therein for Fiscal Year 2024-25.

**PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

The purpose of the recommended actions is to establish the Fiscal Year (FY) 2024-25 landscape maintenance assessment rates for County Landscaping and Lighting Act (LLA) Districts 1, 2, and 4 and zones therein. These assessments provide funding for the operation and maintenance of landscape improvements identified in the enclosed Engineer's Report for LLA Districts 1, 2, and 4 and zones therein (Enclosure A).

On July 12, 1979; August 10, 1995; and July 22, 1997; the Board approved the formation of LLA Districts 1, 2, and 4 and zones therein, respectively, pursuant to provisions of LLA, Part 2 of Division 15 of the Streets and Highways Code of California, Section 22500 et seq., to collect assessments to pay for the maintenance costs of landscaping that benefit the subject properties.

On June 12, 1979, the Board approved the method of distributing maintenance costs based on land use and/or benefit and this same method will be used to calculate the assessment rates for FY 2024-25. This method and the proposed assessment rates, including Consumer Price Index Adjustments on the various lots or parcels, are shown in detail in the Engineer's Report.

**Implementation of Strategic Plan Goals**

These recommendations support the County Strategic Plan: North Star 2, Foster Vibrant and Resilient Communities, Focus Area Goal A, Public Health, Strategy i, Population Based Health, by ensuring the continuation of services to maintain the landscaped areas and appurtenant improvements that benefit those who live within the LLA Districts and zones therein.

**FISCAL IMPACT/FINANCING**

There will be no impact to the County General Fund.

All services administered by Public Works and provided in the LLA Districts and zones therein are

funded by the assessments established by the Board and are included in the Landscape Maintenance Districts and LLA District Funds 2024-25 Budgets. Based on the existing rates, the proposed assessments will generate approximately \$6.7 million total revenue in LLA Districts 1, 2, and 4 and zones therein for FY 2024-25.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

The LLA of 1972, California Government Code, Section 53753, and the California Constitution establish procedures that must be followed for the levy of any new or increased assessments. No new or increased assessments, above the amounts previously authorized by the Board, are proposed for the properties in LLA Districts 1, 2, or 4 and zones therein for FY 2024-25 at this time.

The LLA of 1972 further sets forth procedures that must be followed in order to continue an annual assessment imposed in a prior fiscal year. Section 22622 of the California Streets and Highways Code requires the legislative body to adopt an initial resolution that generally describes any proposed improvements or substantial changes in existing improvements and to call for the preparation of an Engineer's Report. Accordingly, on January 23, 2024, the Board adopted a Resolution Initiating Proceeding for FY 2024-25 to levy annual assessments for landscape maintenance purposes for LLA Districts 1, 2, and 4 and zones therein.

The Engineer's Report has been prepared and is submitted herewith, outlining the proposed costs of providing landscape maintenance services for the upcoming fiscal year beginning on July 1, 2024, and ending June 30, 2025, along with the method of funding the LLA Districts and zones therein with direct assessments collected via the consolidated tax bill to fund the landscape maintenance costs benefiting the properties within the districts and zones.

Sections 22624 and 22629 of the California Streets and Highways Code require the Board to adopt a resolution of intention declaring its intent to levy and collect assessments for the LLA Districts 1, 2, and 4 and zones therein for FY 2024-25 and to conduct a public hearing.

During the course of or upon conclusion of the public hearing, the Board may order changes in any of the matters provided in the Engineer's Report including changes in the improvements, the boundaries of any zones within the assessment district, and the proposed diagram or proposed assessment. The Board can also close the hearing to testimony and delay the determination regarding the assessments until a later date or continue the public hearing to receive further testimony and make the determination regarding the assessment at the close of the public hearing continuance. However, the hearing may not be continued beyond August 9, 2024, without prior consent of the Auditor-Controller.

The California Streets and Highways Code, Section 22623, provides that the Board may approve the Engineer's Report as filed or modify the Engineer's Report and approve it as modified.

County Counsel has reviewed and approved this letter and the enclosed Resolution of Intention to order the annual levy and collection of assessments (Enclosure B) and the resolution confirming the diagram and assessment (Enclosure C) as to form.

### **ENVIRONMENTAL DOCUMENTATION**

The proposed project is exempt from the California Environmental Quality Act (CEQA). The project, which consists of the Resolution of Intention for the levying of annual assessments for landscape

maintenance purposes is within certain classes of projects that have been determined not to have a significant effect on the environment in that it meets the criteria set forth in Sections 15301, subsection (h), and 15306 of the State CEQA guidelines and Classes 1, subsection (j), and 6 of the County's Environmental Document Reporting Procedures and Guidelines, Appendix G. The project involves maintenance of existing landscaping and information collection for the LLA Districts and zones therein, and will not involve the removal of healthy, mature, or scenic trees. In addition, based on the proposed project records it will comply with all applicable regulations, it is not in a sensitive environment and there are no cumulative impacts, unusual circumstances, damage to scenic highways, listing on hazardous waste site lists compiled pursuant to California Government Code, Section 65962.5, or indications that it may cause a substantial adverse change in the significance of a historical resource that would make the exemption inapplicable.

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

There will be no impact on current County services or projects as a result of approving the recommended actions.

**CONCLUSION**

Please return one adopted copy of this Board letter and signed resolutions to Public Works, Land Development Division. Also, please forward one adopted copy of the letter and one copy of the signed resolutions to the Assessor, Ownership Services Section, and to the Auditor-Controller, Tax Division.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Mark Pestrella". The signature is fluid and cursive, with the first name "Mark" and last name "Pestrella" clearly distinguishable.

MARK PESTRELLA, PE

Director

MP:CB:la

Enclosures

c: Assessor (Ownership Services)  
Auditor-Controller (Tax Division)  
Chief Executive Office (Chia-Ann Yen)  
County Counsel  
Executive Office



# County of Los Angeles Department of Public Works

## LANDSCAPING AND LIGHTING ACT DISTRICT NOS. 1, 2, AND 4

**FISCAL YEAR 2024-2025  
ENGINEER'S REPORT**

**INTENT MEETING: JUNE 25, 2024  
PUBLIC HEARING: JULY 16, 2024**

27368 Via Industria  
Suite 200  
Temecula, CA 92590  
T 951.587.3500 | 800.755.6864  
F 951.587.3510

[www.willdan.com](http://www.willdan.com)



## ENGINEER'S REPORT AFFIDAVIT

### *Los Angeles County Landscaping and Lighting Act*


### *District Nos. 1, 2 and 4*

Los Angeles County, State of California

This Report describes the Los Angeles County Landscaping and Lighting Act (LLA) Districts and Zones therein including the landscape improvements, budgets, parcels, and assessments to be levied for Fiscal Year 2024-25, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Los Angeles County Assessor's maps for a detailed description of the lines and dimensions of parcels within the LLA Districts and Zones therein. The undersigned respectfully submits the enclosed Report as directed by the County of Los Angeles Board of Supervisors.

Dated this 24th day of April, 2024.

Willdan Financial Services

  
\_\_\_\_\_  
Stacey Reynolds, Principal Consultant  
District Administration Services

By:   
\_\_\_\_\_  
Tyrone Peter  
PE # C 81888

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## I. OVERVIEW

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### A. INTRODUCTION

The County of Los Angeles (County) Landscape Maintenance Districts (LMDs) annually levy and collect special assessments in order to maintain landscape improvements. These improvements are located within three (3) Landscaping and Lighting Act (LLA) 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 Report (Report) describes the LLA Districts (Districts), the Zones therein, annexations, or changes to the Districts, and the proposed assessments for Fiscal Year 2024-25. The proposed assessments presented in this Report are based on the historical and estimated costs to maintain the improvements that provide special benefits to properties within the Districts and Zones therein. 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 benefits.

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 Zones and any substantial changes in the Districts or Zones and orders an engineer to prepare and file a detailed Report.

This Report for the Districts has been prepared pursuant to Sections 22622, in accordance with Article 4 (commencing with Section 22565) of Chapter 1 of the 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 (Board of Supervisors), acting as the legislative body for the Districts, 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 assessments 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 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 2024-25 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 2024-25.

For the purposes of this Report, the word “parcel” refers to an individual property assigned its own Assessor’s Parcel Number (APN) by the County of Los Angeles Assessor’s Office. The County of Los Angeles Auditor-Controller uses APNs and specific Fund Numbers to identify properties on the tax roll assessed for special District benefit assessments.

## **B. OVERVIEW OF LLA DISTRICTS AND ZONES**

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

On July 12, 1979, the Board of Supervisors approved the formation of County Valencia Area-Wide 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 Public Works (hereafter referred to as “Public Works”) currently administers the remaining portions of LLA District No. 1-1 that was not transferred to the City of Santa Clarita and is responsible for landscape maintenance services for medians along Stevenson Ranch Parkway, Pico Canyon Road, and Copperhill Drive.

LLA District No. 1 includes the following one (1) zone:

<b>Zone</b>	<b>Zone Name</b>	<b>Annexation</b>
1	Stevenson Ranch Parkway / Pico Canyon Road (Los Angeles County Valencia Area-Wide LLA District No. 1) <sup>(1)</sup>	7/12/1979
1A	Annexation A Copperhill Drive <sup>(2)</sup>	8/27/2002

<sup>(1)</sup> Pico Canyon Road Area was annexed into District No. 1 in 2002, so it assumes the assessment of the original District, which was formed on July 12, 1979, before Proposition 218.

<sup>(2)</sup> Effective November 15, 2016, a large portion of the area within Zone 1A was incorporated into the City of Santa Clarita as part of Annexation No. 2016-07 (West Creek). All the landscaping improvements within the annexed areas were turned over to the City of Santa Clarita for maintenance on July 1, 2017. As a result, only a small portion of a median along Copperhill Drive remains within unincorporated County jurisdiction.

### **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 as Los Angeles County LLA District No. 2.

Public Works currently administers Los Angeles County LLA District No. 2, and its subsequent zones located within unincorporated areas of Los Angeles County.

Currently, LLA District No. 2 includes the fifteen (15) zones listed in the table below. Zone 28 detachment was approved by the Board on January 26, 2021. Public Works has transferred the zone to the Vista Grande Townhomes Owners Association (VGTOA).

Public Works detached Zone 56 (Valencia Commerce Center Area-wide) from LLD District No. 2 as of April 19, 2022.

Zone	Zone Name	Annexation
2-19	Sagewood Valencia	8/10/1995
2-21	Sunset Pointe	8/10/1995
2-25	Stevenson Ranch	8/10/1995
2-26	Emerald Crest	8/10/1995
2-32	Lost Hills Commercial	8/10/1995
2-34	Hacienda	8/10/1995
2-35	Montebello	8/10/1995
2-36	Mountain Valley	8/10/1995
2-37	Castaic Hillcrest	8/10/1995
2-38	Sloan Canyon	8/10/1995
2-40	Castaic Shadow Lake	8/10/1995
2-43	Rowland Heights	8/10/1995
2-45	Lake Los Angeles	8/10/1995
2-55	Castaic North Bluff	8/10/1995
2-58	Rancho El Dorado	8/10/1995

#### 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. Public Works currently administers Los Angeles County LLA District No. 4 and its subsequent zones that were annexed to the District, located within unincorporated areas of Los Angeles County.

Currently, LLA District No. 4 includes the ten (10) zones listed in the table below. In Fiscal Year 2022-23, Zone 76 was transferred to the City of Santa Clarita effective November 9, 2022.

Zone	Zone Name	Annexation
4-63	The Enclave	7/22/1997
4-64	Double C Ranch	7/22/1997
4-66	Valencia Marketplace	6/23/1998
4-70	Somerset Castaic (Lakeview)	7/27/1999
4-73	Westridge	7/10/2001
4-75	Westridge Area wide	7/10/2001
4-78	The Old Road Area-Wide	6/22/2010
4-79	The Old Road Local	6/22/2010
4-80	Entrada	6/26/2012
4-82	Spring Canyon	9/25/2018

#### C. EFFECTS OF THE RIGHT TO VOTE ON TAXES ACT (PROPOSITION 218)

In November 1996, the California voters approved Proposition 218. 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 affects all assessments upon real property for a special benefit conferred on the property.

Assessments imposed under the Landscaping and Lighting Act of 1972 are considered 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 California Bureau of Real Estate (formerly Department of Real Estate) "White Paper" reports that the parcels were in the District and were 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 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 understanding of Public Works, acting as Engineer, 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.

The following zones were formed before 1996 and therefore exempt from Proposition 218 voting, unless the maximum rates are increased:

<b>Zone</b>	<b>Zone Name</b>	<b>Annexation</b>
1-1	Stevenson Ranch Parkway	7/12/1979
2-19	Sagewood Valencia	8/10/1995
2-25	Stevenson Ranch	8/10/1995
2-26	Emerald Crest	8/10/1995
2-34	Hacienda	8/10/1995
2-36	Mountain Valley	8/10/1995
2-40	Castaic Shadow Lake	8/10/1995
2-43	Rowland Heights	8/10/1995

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

The annual assessment for LLA District No. 1, Zone 1 is not impacted by any additional requirements of Proposition 218 as it falls within the specified exemption of the Proposition. Assessments for LLA District No. 1 Annexation A - Copperhill Drive (Zone 1A) was approved pursuant to Article XIII D in Fiscal Year 2002-03. A large portion of the area within Zone 1A was incorporated into the City of Santa Clarita as part of Annexation No. 2016-07 (West Creek). All the landscaping improvements within the annexed areas were turned over to the City of Santa Clarita for Fiscal Year 2017-18. As a result, only a small portion of a median along Copperhill Drive remains within unincorporated County jurisdiction.

## 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, 55, and 58 are exempt from Article XIII D of the California Constitution. Assessments for Zone Nos. 32, 45, 55, and 58 were approved pursuant to Article XIII D in Fiscal Year 1997-98. Assessments for Zone No. 38 were approved pursuant to Article XIII D in Fiscal Year 1998-99.

Assessments for Zone No. 21 were amended and approved pursuant to Article XIII D in Fiscal Year 2008-09 (July 1, 2008).

An assessment increase for Zone No. 37 was approved pursuant to Article XIII D in Fiscal Year 2018-19 (July 24, 2018).

## 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 No. 66 were approved pursuant to Article XIII D in Fiscal Year 1998-99. Assessments for Zone Nos. 68, 69, and 70 were approved pursuant to Article XIII D in Fiscal Year 1999-2000.

Assessments for Zone Nos. 73 and 75 were approved pursuant to Article XIII D, in Fiscal Year 2001-02 (July 10, 2001).

Assessments for Zones Nos. 78 and 79 were approved pursuant to Article XIII D commencing Fiscal Year 2010-11 (June 22, 2010).

Assessments for Zones No. 80 were approved pursuant to Article XIII D commencing Fiscal Year 2012-13 (June 26, 2012).

Assessments for Zones No. 82 were approved pursuant to Article XIII D commencing Fiscal Year 2019-20 (September 25, 2018).

## 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-Long Beach-Anaheim, CA ("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 maximum assessment rates for the following zones will be increased by 3.36% for Fiscal Year 2024-25 in accordance with CPI increase from February 2023 to February 2024.

LLA District No. 2	
Zone 25 Stevenson Ranch	Zone 37 Castaic Hillcrest
Zone 26 Emerald Crest	Zone 38 Sloan Canyon
LLA District No. 4	
Zone 66 Valencia Marketplace	Zone 78 The Old Road Area-Wide
Zone 70 Somerset Castaic (Lakeview)	Zone 79 The Old Road Local
Zone 73 Westridge	Zone 80 Entrada
Zone 75 Westridge Area-Wide	Zone 82 Spring Canyon

## ***II. DESCRIPTION OF DISTRICT/ZONE IMPROVEMENTS***

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### **A. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT**

As applicable or may be applicable to this proposed District, the 1972 Act defines improvements to mean one or any combination of the following:

- The installation or planting of landscaping.
- The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- The installation or construction of public lighting facilities.
- The installation or construction of any facilities which are appurtenant to any of the foregoing, or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- The maintenance or servicing, or both, of any of the foregoing.
- The acquisition of any existing improvement otherwise authorized pursuant to this section.

Incidental expenses associated with the improvements including, but not limited to:

- The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment.
- The costs of printing, advertising, and the publishing, posting, and mailing of notices;
- Compensation payable to the County for collection of assessments;
- Compensation of any engineer or attorney employed to render services;
- Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
- Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5.
- Costs associated with any elections held for the approval of a new or increased assessment.

The 1972 Act defines "Maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- Repair, removal, or replacement of all or any part of any improvement.
- Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.

- The removal of trimmings, rubbish, debris, and other solid waste.
- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

## **B. DESCRIPTION OF THE DISTRICTS/ZONES AND SERVICES**

The Districts and Zones therein provide the continued maintenance, servicing, administration, and operation of various landscape improvements and associated appurtenant landscape structures 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 land use and acreage or number of parcels.

The following are descriptions of the Districts and Zones therein:

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

#### **Zone 1 Stevenson Ranch Area Wide**

Zone 1 is located in the unincorporated community of Stevenson Ranch, west of the Interstate 5 Freeway on Stevenson Ranch Parkway and Pico Canyon Road. Zone 1 is about 1.5 acres center median. Zone 1 consists of approximately 1 acre of landscaped and irrigated median and about 0.3 acres of stamped concrete. The zone contains 5 irrigation controllers, 5 backflows, approximately 30 brass irrigation valves, 5 master valves and 5 flow meter sensors. Zone 1 underwent landscape renovations in April 2024 on Stevenson Ranch Parkway entryways. Approximately 0.3 acres of the existing landscape was replaced with new plant material.

#### **Zone 1A Copperhill Drive**

Effective November 15, 2016, a large portion of the area within Zone 1A was incorporated into the City of Santa Clarita as part of Annexation No. 2016-07 (West Creek). All the landscaping improvements within the annexed areas were turned over to the City of Santa Clarita for maintenance on July 1, 2017. As a result, only a small portion of a median along Copperhill Drive remains within unincorporated County jurisdiction.

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

#### **Zone 19 Sagewood Valencia**

Zone 19 is located in the Unincorporated Community of Castaic surrounded by Live Oak Road south of Quincy Street going south toward State Route 126. Zone 19 consists of about 0.50 acres, 1 controller, 2 backflows, 15 irrigation valves, and 1 master valve.

#### **Zone 21 Sunset Pointe**

Zone 21 is located in the unincorporated community of Stevenson Ranch, west of the Interstate 5 Freeway west of The Old Road and north of Sagecrest Circle. Zone 21 consists of approximately 31 acres of maintenance area comprised of slopes and flat planter areas, 1 pocket park, and approximately 1,330 trees. Zone 21 has about 27 acres of irrigated and maintained

area and about 4 acres of defensible space brush clearance. The zone contains 8 Irrigation Controllers, 9 backflows and approximate 185 irrigation brass valves.

#### Zone 25 Stevenson Ranch

Zone 25 is located in the unincorporated community of Stevenson Ranch, west of the Interstate 5 Freeway above The Old Road between Stevenson Ranch Parkway and north of Pico Canyon Road. Zone 25 consists of about 254 acres of maintenance area comprised of slopes and flat planter areas, turf and pocket parks. Zone 25 has about 219 acres of irrigated maintained areas, about 15 acres of irrigated turf and about 20 acres of defensible space brush clearance, and over 7,000 trees. The zone contains 104 irrigation controllers, 104 backflows and approximately 2,300 valves brass irrigation valves 103 master valves and flow sensors, and over 35 pumps.

#### Zone 26 Emerald Crest

Zone 26 is located in the unincorporated community of Quartz Hill, west of the City of Lancaster on the Corner of 40th Street West and Avenue L-8. Zone 26 consists of about 2 acres comprised of flat planters and approximately 0.9 acres of irrigated maintained area. The zone contains 2 irrigation controllers, 2 backflows, approximately 20 brass irrigation valves, and 2 master valves.

#### Zone 32 Lost Hill Commercial

Zone 32 is located in the unincorporated community of Santa Monica Mountains, consists of about 10 acres south of Agoura Road and east of Liberty Canyon Rd.

#### Zone 34 Hacienda

Zone 34 consists of approximately 3 acres of landscaped and hardscape medians with trees, landscaped slopes and flat areas, and turf along Hacienda Boulevard, and adjacent residential streets, from Richview Drive to La Monde Street. The zone has 6 backflows, 6 controllers, and 150 valves.

#### Zone 35 Montebello

This zone is located in unincorporated area of East Los Angeles near the City of Montebello. The zone consists of about 11.2 acres of irrigated turf area with approximately 0.2 acre of a dry stream river rock path within the northside and southside drives center grass medians. The trees within the center medians are pruned and trimmed annually to maintain a park-like appearance within this residential area.

The medians within the zone suffered a substantial loss of trees and vegetation due to various factors including the prolonged drought and the resulting water-use restrictions mandated by the State of California. As a result, the existing turf within the median has died. In replacement of ornamental turf, approximately 70 new drought tolerant trees and 10,000 low water use shrubs and plants were planted from March 2018 to December 2019.

#### Zone 36 Mountain Valley

Zone 36 is located in the unincorporated community of Castaic surrounded by Sloan Canyon Road across from Del Valle Park, rounds the corner of Quail Valley Road up to the first home.

Zone 36 consists of about 4.5 acres, 2 controllers, 2 backflows, 60 irrigation valves, and 2 master valves.

#### Zone 37 Castaic Hillcrest

Zone 37 is located in the unincorporated community of Castaic surrounded by Hillcrest Parkway and The Old Road from Whitney Drive to Hillcrest Parkway. Zone 37 consists of about 37 acres, 30 controllers, 28 backflows, 750 irrigation valves, and 30 master valves.

#### Zone 38 Sloan Canyon

Zone 38 is located in the unincorporated community of Castaic surrounded by Hillcrest Parkway and Saint Tropez Place and ends on Sloan Canyon Road and Hillcrest Parkway. Zone 37 consists of approximately 19 acres, 2 controllers, 2 backflows, 125 irrigation valves, and 2 master valves.

#### Zone 40 Castaic Shadow Lake

Zone 40 is located in the unincorporated community of Castaic surrounded by The Old Road and Interstate 5 Freeway exit to The Old Road and Victoria Road. Zone 40 consists of about 4.8 acres, 4 controllers, 4 backflows, 100 irrigation valves, and 4 master valves.

#### Zone 43 Rowland Heights

Zone 43 is located in the unincorporated community of Rowland Heights and consists of about 9.9 acres of irrigated planted slopes and approximately 11.1 acres of fire protection areas. District maintenance for the zone covers multiple tracts north of and south of Pathfinder Road between Pepperdale Drive and Hillside Drive. The zone has 5 backflows, 5 controllers, and 125 valves.

On June 24, 2014, the Board of Supervisors did not approve an increase in the assessment rate levied on the zone due to a majority protest pursuant to the Proposition 218 vote results.

#### Zone 45 Lake Los Angeles Park

Zone 45, also known as Stephen Sorensen Park (renamed in 2003 by a Board motion), was built in response to the Lake Los Angeles Park Association desire for a community park in this very rural area.

Park amenities include one ball field, basketball courts, children's play areas, community room, gymnasium (dedicated on July 3, 2013), multi-purpose field, open grassy areas, park office, picnic tables, and walkways. Stephen Sorensen Park is available for the use and enjoyment of residents, customers, clients, employees, and visitors of the surrounding community.

#### Zone 55 Castaic North Bluff

Zone 55 is located in the unincorporated community of Castaic surrounded by The Old Road and Interstate 5 Freeway exit. Zone 40 consists of about 0.8 acres, 2 controllers, 1 backflow, 100 irrigation valves, and 2 master valves.

#### Zone 58 Rancho El Dorado

Zone 58 is located in the unincorporated community of Rowland Heights and consists of 7.6 acres of irrigated planted slopes and flat areas within a residential estate subdivision south of Pathfinder Road from Nogales Street to Ridgeview Avenue. The zone has 4 backflows, 4 controllers, and 100 valves.

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

#### Zone 63 The Enclave

Zone 63 is a gated residential community named The Enclave within the unincorporated community of Stevenson Ranch, off of Sagecrest Circle and west of The Old Road. Zone 63 consists of approximately 6.5 acres comprised of slopes and flat planter areas. Zone 63 has about 3.1 acres of irrigated maintained area and about 3.5 acres of defensible space brush clearance area. The zone contains 2 irrigation controllers, 2 backflows, approximately 25 irrigation brass valves, and 2 master valves.

#### Zone 64 Double C Ranch

Zone 64 is located in the unincorporated community of Castaic surrounded by The Old Road and Victoria Road until The Old Road and Red Oak Court. Zone 40 consists of about 7.6 acres, 4 controllers, 4 backflows, 100 irrigation valves, and 4 master valves.

#### Zone 66 Valencia Marketplace

Zone 66 is located in the unincorporated community of Stevenson Ranch, on The Old Road from Stevenson Ranch Parkway to Pico Canyon Road, west of the Interstate 5 Freeway. Zone 66 consists of about 0.6 acres of landscaped and irrigated center median and 0.2 acres of stamped concrete. The zone contains 1 irrigation controller, 1 backflow, 1 master valve, and approximately 14 valves.

#### Zone 70 Somerset Castaic (Lakeview)

Zone 70 is located in the unincorporated community of Castaic surrounded by Parker Road and Cherry Lane to Countryside Lane and Parker Road. Zone 70 consists of approximately 6.4 acres, 7 controller, 7 backflows, 175 irrigation valves, and 7 master valves.

#### Zone 73 Westridge

Zone 73 is located within the Westridge community in Valencia and encompasses the subdivisions east and west of Valencia Boulevard, south of The Old Road. The zone consists of about 43.1 acres, 38 controllers, 38 backflows, 950 irrigation valves, and 38 master valves.

#### Zone 75 Westridge Area Wide

Zone 75 is located in the unincorporated community of Valencia on The Old Road, from approximately 2,000 feet north of Valencia Road to 300 feet north of Stevenson Ranch Parkway, and Valencia Boulevard, from approximately 300 feet east of Valley Oak Lane to 300 feet east of The Old Road. Zone 75 consists of about 2.65 acres, 6 controllers, 6 backflows, 150 irrigation valves, and 6 master valves.

### Zone 78 Old Road Area Wide

Zone 78 is located in the unincorporated community of Valencia. It includes the medians along The Old Road immediately north and south of Magic Mountain Parkway, as well as on Magic Mountain Parkway immediately east and west of The Old Road. Zone 78 consists of approximately 1.2 acres, 1 controller, 1 backflow, 25 irrigation valves, and 1 master valves.

### Zone 79 Old Road Local

Zone 79 is located in the unincorporated community of Valencia. It includes parkways along The Old Road north and south of Magic Mountain Parkway and on the south side of Magic Mountain Parkway east and west of The Old Road. Zone 79 consists of about 1.2 acres, 1 controller, 1 backflow, 25 irrigation valves and 1 master valves.

### Zone 80 Entrada

Zone 80 is located in the unincorporated community of Valencia, west side of The Old Road from Skyview Lane to Magic Mountain Parkway, along Magic Mountain Parkway from Media Center Lane to The Old Road, and on Entertainment Drive from Media Center Lane to Skyview Lane. Zone 80 consists of about 6.5 acres of maintenance area. Zone 80 is comprised of irrigated and landscaped slopes. The zone has 2 controllers, 59 irrigation valves, and 2 master valves.

Maintenance was put on hold since 2020 due the construction on Media Center Lane and Magic Mountain Parkway. The developer repaired and replaced damaged irrigation system areas and vegetation.

Due to the realignment of Media Center Lane, the total acreage of maintained area decreased from about 6.4 acres to about 6.2 acres. Diagrams for this change are on file at Los Angeles County Public Works.

### Zone 82 Spring canyon

Zone 82 consists of approximately 551 acres located in the unincorporated area of Los Angeles County just north and northwest of Valley Canyon Road and the Antelope Valley Freeway, and generally east of Shadow Pines Boulevard and the City of Santa Clarita and west of Agua Dulce Canyon Road.

When fully developed, the Spring Canyon development and Zone No. 82 is anticipated to incorporate 492 Single Family Residential homes; a fire station and sheriff station facility (approximately 2.7 acres); an elementary school site (approximately 8.6 acres), approximately 277 acres of maintained open space (the improvement area being maintained as part of the zone); and over 20 acres of parks, basins and other landscaped areas which will be funded and maintained through the development's homeowners association or other revenue source.

## **Services**

The services necessary for the Districts include, but are not limited to the following:

The operation, maintenance, renovation, and installation of landscaping, including trees, shrubs, turf, creation of defensible space per LA County Fire Requirements in specific zones, and other ornamental vegetation, and servicing of related appurtenant landscape structures or facilities,

new landscape features such as plant material, trees, upgraded irrigation systems or drought tolerant landscaping.

Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of the landscaping and related appurtenant landscape structures or facilities, including repair, removal, or replacement of all or part of any of the landscaping or appurtenant landscape 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 related appurtenant landscape structures or facilities, and water for the irrigation and control of the landscaping and the maintenance of any of the landscaping and related appurtenant landscape structures or facilities.

### **Fiscal Year 2024-25 Updates**

All zones, excluding District No. 4, Zone 73, District No. 2, Zone 38, and District No. 2 Zone 34, will be assessed at the Maximum Assessment Rate for Fiscal Year 2024-25.

Due to the solicitation of new maintenance contracts, some zones are subject to decreases in service in FY 2024-25 based on new contract costs. Regardless of new maintenance contract costs, the following zones will be undergoing changes to the level or scope of maintenance service during Fiscal Year 2024-25:

Zone 19 – Sagewood Valencia: Based on projected revenues and expenses, the zone will not have sufficient funds to maintain a full level of service through Fiscal Year 2024-25. The zone will continue to be subject to annual assessments for maintenance of improvements up to the authorized maximum assessment. Due to the lack of sufficient funds, maintenance and services are operating at a reduced level.

Zone 21 – Sunset Pointe: Based on projected revenues and expenses, the zone will not have enough funds to maintain a full level of service through Fiscal Year 2024-25. The zone will continue to be subject to annual assessments for maintenance of improvements up to the authorized maximum assessment. Due to the lack of sufficient funds, maintenance and services are operating at a reduced level.

Zone 26 – Emerald Crest: Based on projected revenues and expenses, the zone will not have sufficient funds to maintain a full level of service through Fiscal Year 2024-25. The zone will continue to be subject to annual assessments for maintenance of improvements up to the authorized maximum assessment. Due to the lack of sufficient funds, maintenance and services are operating at a reduced level.

Zone 32 – Lost Hills Commercial: Maintenance of the zone is limited to weed abatement and as-needed maintenance to clear debris and minimize water intrusion into the slope.

Zone 36 – Mountain Valley: Based on projected revenues and expenses, the zone will not have sufficient funds to maintain a full level of service through Fiscal Year 2024-25. The zone will continue to be subject to annual assessments for maintenance of improvements up to the authorized maximum assessment. Due to the lack of sufficient funds, maintenance and services are operating at a reduced level.

Zone 40 – Castaic Shadow Lake: Based on projected revenues and expenses, the zone will not have sufficient funds to maintain a full level of service through Fiscal Year 2024-25. The zone will continue to be subject to annual assessments for maintenance of improvements up to the authorized maximum assessment. Due to the lack of sufficient funds, maintenance and services are operating at a reduced level.

Zone 55 – Castaic North Bluff: Based on projected revenues and expenses, the zone will not have sufficient funds to maintain a full level of service through Fiscal Year 2024-25. The zone will continue to be subject to annual assessments for maintenance of improvements up to the authorized maximum assessment. Due to the lack of sufficient funds, maintenance and services are operating at a reduced level.

Zone 63 – The Enclave: Based on projected revenues and expenses, the zone will not have sufficient funds to maintain a full level of service through Fiscal Year 2024-25. The zone will continue to be subject to annual assessments for maintenance of improvements up to the authorized maximum assessment. Due to the lack of sufficient funds, maintenance and services are operating at a reduced level.

### **C. BENEFIT ZONES DIAGRAM**

Appendix B shows the boundaries of each of the Zones within LLA District Nos. 1, 2, and 4. The lines and dimensions of each existing parcel within each zone for the Fiscal Year 2024-25 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's Parcel Number) which is shown on the Assessor's maps. Said maps are incorporated herein by reference.

## **III. DISTRICT BUDGET**

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### **A. ESTIMATED COST OF IMPROVEMENTS**

The 1972 Act provides that the estimated costs of the landscape 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 Public Works 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 LLA 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 Public Works, Landscape Maintenance Districts where they are available for public inspection.

## **B. ZONE BUDGETS**

The zone Estimated Budgets for Fiscal Year 2024-25 have been included as Appendix A of this Report. Please refer to that section for details.

# **IV. METHOD OF APPORTIONMENT**

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## **A. BENEFIT**

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 District 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.

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 landscape 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, landscape ornamental structures, and landscape 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 the surrounding property value and increase the property's desirability. Finally, the proper maintenance of landscaping and landscape 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 landscape appurtenant facilities within the Districts or 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 landscape 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 previously approved Engineer's Reports. 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 prior 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 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 were addressed in previously approved Engineer's Reports. The City of Santa Clarita has taken over the areas which receive benefit from the improvements for this zone.

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, 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) 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, 25, 26, 32, 38, 45, 51, 55 and 58, the determination of general and special benefits was addressed in previously approved Engineer's Reports. For Zone No. 21 a determination of general and special benefit was addressed in the LLA District No. 2, Zone 21, Sunset Pointe Engineers Report, June 2008. For Zone No. 37, the determination of the special benefits was addressed in the 2018-19 Engineer's Report. Said benefits are summarized as follows:

### **Zone No. 25 (Stevenson Ranch)**

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.

### **Zone Nos. 32, 38, 55, and 58 (Lost Hills Commercial, Sloan Canyon, Castaic North Bluff and Rancho El Dorado)**

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 zones. No parcels outside the zones 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)**

Lake Los Angeles Park also known as Stephen Sorensen 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.

The primary benefits derived from the maintenance and improvements for Zone 45 - Lake Los Angeles 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.

## **LLA District No. 4**

For Zone Nos. 63, 64, 66, 70, 73, 75, 78, 79, 80 and 82, the determination of general and special benefits was established in previously approved Engineer's Reports and is summarized as follows:

The grading and the landscaped slopes were a necessary condition for the establishment of the separate lots or parcels within the zones. 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 zones receive this benefit, it is a unique and special benefit to only these lots of parcels in the zones. Since all of the benefits are special, there are no general benefits to the lots of parcels within the zones. No parcel outside the zones 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, 78, 79, 80 and 82, apply for LLA District No. 4.

#### Zone No. 66 (Valencia Marketplace)

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.

#### Zone No. 78 (The Old Road Area-Wide)

The improvements maintained and funded by the assessments include the landscaping and related amenities of the street median islands along Magic Mountain Parkway and The Old Road within the boundaries of Zone No. 78. It has been determined that the Special Benefit derived from maintenance of the improvements is 100% attributable to the properties within Zone No. 78.

#### Zone No. 79 (The Old Road Local)

The improvements maintained and funded by the assessments include the landscaping and related amenities in the public landscaped parkways along Magic Mountain Parkway and The Old Road within the boundaries of Zone No. 79. It has been determined that the Special Benefit derived from maintenance of the improvements is 100% attributable to the properties within Zone No. 79.

#### Zone No. 80 (Entrada)

The improvements maintained and funded by the assessments include the landscaping and related amenities of the slopes and parkways within the boundaries of Zone 80. The specific plans and specifications for the improvements are on file in the office of the Los Angeles County Department of Public Works, Landscape Maintenance Districts, where they are available for public inspection.

During Fiscal Year 2024-25, the streets surrounding the zone were realigned, which impacted the size of the area being maintained. The square footage was adjusted from approximately 6.4 acres to approximately 6.2 acres. The type of improvements remain unchanged.

#### Zone No. 82 (Spring Canyon)

Currently, the district has no maintenance costs as the district is developing. The improvements to be maintained and funded by the assessments once developed include the landscaping improvements and related amenities, which may include landscape improvements and facilities within street rights-of-way, slopes, parks, open spaces, or other public areas and/or easements that are in proximity to and provide special benefits to the properties and developments within LLAD No. 4.

With the regular maintenance of the improvements, the effort and cost to monitor and address the more indirect issues are reduced to isolated areas and/or less frequent servicing, and these activities generally represent less than two percent (2%) of the overall maintenance costs. Therefore, conservatively, it is estimated that the costs associated with these indirect and incidental benefits (General Benefit) do not exceed five percent (5%) of the combined annual expenses for General Maintenance, Habitat Maintenance, and Public Services.

### **D. LLA DISTRICT/ZONE ASSESSMENT METHODOLOGY**

For all Districts and zones, in determining the total cost per zone for each fiscal year, the total estimated cost of the landscape improvements (installation, construction, annual maintenance and servicing expenses, and operating reserves) less the surplus from the 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, a credit may be applied to certain zones to reduce the amount to be assessed based on maintenance to the authorized improvements that is funded by other sources. Due to 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 EBU rather than a per parcel method of apportionment. An EBU method of apportionment is currently applied to calculate each parcel's proportional benefit and assessment in the following Zones or District Designations:

- Zone 21 (Sunset Pointe) of LLA District No. 2
- Zone 25 (Stevenson Ranch) of LLA District No. 2
- Zone 26 (Emerald Crest) of LLA District No. 2
- Zone 37 (Castaic Hillcrest) of LLA District No. 2
- Zone 78 (The Old Road Area-Wide) of LLA District No. 4
- Zone 79 (The Old Road Local) of LLA District No. 4
- Zone 80 (Entrada) of LLA District No. 4
- Zone 82 (Spring Canyon) of LLA District No. 4

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

Land Use	Description	Parcel or EBU
All Parcels	Various	1.00

Zones 21, 25, 26 and 37 within LLA District No. 2; Zones 78, 79, 80 and 82 within LLA District No. 4, which are the exceptions to the above table are identified below.

Zone 21 within LLA District No. 2 - Current EBU Method of Apportionment

Land Use	Description	EBU
Single Family Residential	1 unit	1.00
Commercial	1 acre	4.00
Vacant	1 parcel	0.10

Zone 25 within LLA District No. 2

Land Use	Description	EBU
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 26 within LLA District No. 2

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

Zone 37 within LLA District No. 2

Land Use	EBU
Single Family Residential	1.000 EBU Per Unit
Multi-Family Residential (Units 2-5)	0.750 EBU per Unit (3.75 EBU Maximum)
Multi-Family Residential (Units 6-20)	0.625 EBU per Unit plus previous 3.75 EBU
Multi-Family Residential (Units 21-50)	0.500 EBU per Unit plus previous 13.125 EBU
Multi-Family Residential (Units 51-100)	0.375 EBU per Unit plus previous 28.125 EBU
Multi-Family Residential (Units 101 or greater)	0.250 EBU per Unit plus previous 46.875 EBU
Non-Residential Developed	4.000 EBU per Acre
Landscaped Public Parcels (Schools)	0.000 EBU per Acre
Vacant Undeveloped Property	1.000 EBU per Acre
Special Case Property	Varies per acre or unit
Exempt	0.000 EBU per Acre

Zone 78 and 79 within LLA District No. 4

Land Use	Acreage	EBU
Non-residential	1.00 acre	1.00
Vacated Right-Of-Way	1.00 acre	0.50
Exempt	1.00 acre	0.00

Zone 80 within LLA District No. 4

Land Use	Acreage	EBU
All Parcels	1.00 acre	1.00
Exempt	1.00 acre	0.00

Zone 82 within LLA District No. 4

Land Use	EBU
Single Family Residential	1.000 EBU Per Parcel/Lot
Multi-Family Residential	0.750 EBU per Unit or Planned Unit
Non-Residential Developed	2.000 EBU per Acre
Public School Property	2.000 EBU per Adjusted Acre
Planned Residential Development	1.000 EBU per Planned Lot/Unit
Planned Non-Residential	2.000 EBU per Acre
Planned Mix-Use (Residential)	1.000 EBU per Unit or Planned Unit
Planned Mix-Use (Non-Residential)	2.000 EBU per Acre
Vacant Undeveloped Property	1.000 EBU per Acre
Special Case Property	Varies per acre or unit
Exempt	0.000 EBU per Acre

## ***V. ASSESSMENT ROLL***

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The Assessment Roll stating the net amount to be assessed upon assessable lands within the Districts and Zones for Fiscal Year 2024-25 is on file at the County and is hereby made a part of this Report by reference as "Appendix C". The information included therein was obtained from the latest Secured Roll (August 3, 2023) from the County of Los Angeles, Office of the Assessor.

## ***VI. APPENDIX A- FISCAL YEAR 2024-25 ESTIMATE OF COSTS AND BUDGET***

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

The specific estimated costs of landscape 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 Public Works, Landscape Maintenance Districts, where they are available for public inspection.

	1-1	2-19	2-21	2-25
Budget Items	Stevenson Ranch Area Wide	Sagewood Valencia	Sunset Pointe	Stevenson Ranch
Fund	P17	P49	P51	P53
<b>Annual Operation &amp; Maintenance</b>				
Landscape Maintenance Costs/Labor	\$202,000	\$8,000	\$160,000	\$3,185,000
Utilities	0	5,000	74,000	610,000
Specialized Other Services/Requests	3,000	0	3,000	40,000
Consultant Fees	400	0	500	6,800
Capital Improvement Projects	0	0	0	0
<b>Subtotal Annual Operation &amp; Maintenance Costs</b>	<b>\$205,400</b>	<b>\$13,000</b>	<b>\$237,500</b>	<b>\$3,841,800</b>
<b>Incidental Expenditures</b>				
Operational Reserve Collection	\$0	\$0	\$0	\$0
<b>Subtotal Operational Reserve</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenses</b>				
<b>Total Expenses</b>	<b>\$205,400</b>	<b>\$13,000</b>	<b>\$237,500</b>	<b>\$3,841,800</b>
<b>Contributions</b>				
Fund Balance Transfers	(26,486)	(1,292)	(13,530)	(373,304)
Capital improvement Contribution	0	0	0	0
General Benefit Contribution	(4,108)	(260)	(4,750)	(76,836)
<b>Total Funding Adjustments</b>	<b>(30,594)</b>	<b>(1,552)</b>	<b>(18,280)</b>	<b>(450,140)</b>
<b>District Statistics</b>				
Balance to Levy	\$174,806	\$11,448	\$219,221	\$3,391,660
Total Parcels Levied	3,684	159	265	3,681
Total Equivalent Benefit Units	3,684.0000	159.0000	292.2940	3,872.2000
Total Parcel Count	3,805	160	269	3,805
<b>Applied Rate per Benefit Unit</b>	<b>\$47.45</b>	<b>\$72.00</b>	<b>\$750.00</b>	<b>\$875.90</b>
<b>Maximum Rate per Benefit Unit (Current Fiscal Year)</b>	<b>\$47.450</b>	<b>\$72.000</b>	<b>\$750.000</b>	<b>\$875.905</b>
Maximum Rate per Benefit Unit (Prior Fiscal Year)	\$47.450	\$72.000	\$750.000	\$847.456
Inflationary Factor Applied to Maximum Rate				3.36%
<b>Fund Balance Information</b>				
Beginning Projected Fund Balance	\$628,000	\$2,000	\$18,000	\$4,093,000
Fund Balance Activity	(26,486)	(1,292)	(13,530)	(373,304)
Operational Reserves Collection	(26,486)	0	0	0
Transfer to Capital Improvement Fund	0	0	0	0
<b>Ending Projected Fund Balance</b>	<b>\$575,028</b>	<b>\$708</b>	<b>\$4,471</b>	<b>\$3,719,696</b>
<b>Reserve (Board Approval Needed) Information</b>				
Reserve Balance	\$0	\$0	\$0	\$0
<b>Capital Improvement Information</b>				
Beginning Capital Improvement Fund Balance	\$0	\$0	\$0	\$0
Fund Balance Activity	0	0	0	0
<b>Ending Capital Improvement Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Available Fund Balance</b>	<b>\$575,028</b>	<b>\$708</b>	<b>\$4,471</b>	<b>\$3,719,696</b>
<b>Total Anticipated Revenues (Balance to Levy + Fund Balances)</b>	<b>\$749,833</b>	<b>\$12,156</b>	<b>\$223,691</b>	<b>\$7,111,356</b>

	2-26	2-32	2-34	2-35
Budget Items	Emerald Crest	Lost Hills Commercial	Hacienda	Montebello
Fund	P54	P3A	P59	P60
<b>Annual Operation &amp; Maintenance</b>				
Landscape Maintenance Costs/Labor	\$25,000	\$21,000	\$119,000	\$292,000
Utilities	2,000	0	10,000	65,000
Specialized Other Services/Requests	1,000	0	4,000	5,000
Consultant Fees	100	100	400	800
Capital Improvement Projects	0	0	0	0
<b>Subtotal Annual Operation &amp; Maintenance Costs</b>	<b>\$28,100</b>	<b>\$21,100</b>	<b>\$133,400</b>	<b>\$362,800</b>
<b>Incidental Expenditures</b>				
Operational Reserve Collection	\$0	\$0	\$0	\$0
<b>Subtotal Operational Reserve</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenses</b>				
<b>Total Expenses</b>	<b>\$28,100</b>	<b>\$21,100</b>	<b>\$133,400</b>	<b>\$362,800</b>
<b>Contributions</b>				
Fund Balance Transfers	(985)	(9,678)	(127,807)	(230,296)
Capital improvement Contribution	0	0	0	0
General Benefit Contribution	(562)	(422)	(2,668)	(7,256)
<b>Total Funding Adjustments</b>	<b>(1,547)</b>	<b>(10,100)</b>	<b>(130,475)</b>	<b>(237,552)</b>
<b>District Statistics</b>				
Balance to Levy	\$26,553.44	\$11,000	\$2,925	\$125,248
Total Parcels Levied	134	5	2,925	1,957
Total Equivalent Benefit Units	134.0000	5.0000	2,925.0000	1,957.0000
Total Parcel Count	135	5	2,945	2,005
<b>Applied Rate per Benefit Unit</b>	<b>\$198.16</b>	<b>\$2,200.00</b>	<b>\$1.00</b>	<b>\$64.00</b>
<b>Maximum Rate per Benefit Unit (Current Fiscal Year)</b>	<b>\$198.169</b>	<b>\$2,200.000</b>	<b>\$27.000</b>	<b>\$64.000</b>
Maximum Rate per Benefit Unit (Prior Fiscal Year)	\$191.733	\$2,200.000	\$27.000	\$64.000
Inflationary Factor Applied to Maximum Rate	3.36%			
<b>Fund Balance Information</b>				
Beginning Projected Fund Balance	\$31,000	\$121,000	\$1,121,000	\$1,071,000
Fund Balance Activity	(985)	(9,678)	(127,807)	(230,296)
Operational Reserves Collection	0	0	0	0
Transfer to Capital Improvement Fund	0	0	0	0
<b>Ending Projected Fund Balance</b>	<b>\$30,015</b>	<b>\$111,322</b>	<b>\$993,193</b>	<b>\$840,704</b>
<b>Reserve (Board Approval Needed) Information</b>				
Reserve Balance	\$0	\$0	\$133,000	\$0
<b>Capital Improvement Information</b>				
Beginning Capital Improvement Fund Balance	\$0	\$0	\$0	\$0
Fund Balance Activity	0	0	0	0
<b>Ending Capital Improvement Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Available Fund Balance</b>	<b>\$30,015</b>	<b>\$111,322</b>	<b>\$993,193</b>	<b>\$840,704</b>
<b>Total Anticipated Revenues (Balance to Levy + Fund Balances)</b>	<b>\$56,569</b>	<b>\$122,322</b>	<b>\$996,118</b>	<b>\$965,952</b>

	2-36	2-37	2-38	2-40
Budget Items	Mountain Valley	Castaic Hillcrest	Sloan Canyon	Castaic Shadow Lake
Fund	PA5	P3B	PB5	P43
<b>Annual Operation &amp; Maintenance</b>				
Landscape Maintenance Costs/Labor	\$49,000	\$612,000	\$324,000	\$52,000
Utilities	6,000	88,000	9,000	13,000
Specialized Other Services/Requests	1,000	9,000	4,000	1,000
Consultant Fees	200	1,600	600	200
Capital Improvement Projects	0	0	0	0
<b>Subtotal Annual Operation &amp; Maintenance Costs</b>	<b>\$56,200</b>	<b>\$710,600</b>	<b>\$337,600</b>	<b>\$66,200</b>
<b>Incidental Expenditures</b>				
Operational Reserve Collection	\$0	\$0	\$0	\$0
<b>Subtotal Operational Reserve</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenses</b>				
<b>Total Expenses</b>	<b>\$56,200</b>	<b>\$710,600</b>	<b>\$337,600</b>	<b>\$66,200</b>
<b>Contributions</b>				
Fund Balance Transfers	(3,345)	89,105	(43,203)	(2,252)
Capital improvement Contribution	0	0	0	0
General Benefit Contribution	(1,124)	(14,212)	(6,754)	(1,324)
<b>Total Funding Adjustments</b>	<b>(4,469)</b>	<b>74,893</b>	<b>(49,957)</b>	<b>(3,576)</b>
<b>District Statistics</b>				
Balance to Levy	\$51,731	\$785,493	\$287,643.16	\$62,624
Total Parcels Levied	289	961	376	304
Total Equivalent Benefit Units	289.0000	961.0000	376.0000	304.0000
Total Parcel Count	289	970	378	309
<b>Applied Rate per Benefit Unit</b>	<b>\$179.00</b>	<b>\$817.37</b>	<b>\$765.00</b>	<b>\$206.00</b>
<b>Maximum Rate per Benefit Unit (Current Fiscal Year)</b>	<b>\$179.000</b>	<b>\$817.375</b>	<b>\$985.173</b>	<b>\$206.000</b>
Maximum Rate per Benefit Unit (Prior Fiscal Year)	\$179.000	\$790.827	\$953.175	\$206.000
Inflationary Factor Applied to Maximum Rate		3.36%	3.36%	
<b>Fund Balance Information</b>				
Beginning Projected Fund Balance	\$116,000	\$810,000	\$1,523,000	\$70,000
Fund Balance Activity	(3,345)	89,105	(43,203)	(2,252)
Operational Reserves Collection	0	0	0	0
Transfer to Capital Improvement Fund	0	0	0	0
<b>Ending Projected Fund Balance</b>	<b>\$112,655</b>	<b>\$899,105</b>	<b>\$1,479,797</b>	<b>\$67,748</b>
<b>Reserve (Board Approval Needed) Information</b>				
Reserve Balance	\$0	\$0	\$0	\$0
<b>Capital Improvement Information</b>				
Beginning Capital Improvement Fund Balance	\$0	\$0	\$0	\$0
Fund Balance Activity	0	0	0	0
<b>Ending Capital Improvement Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Available Fund Balance</b>	<b>\$112,655</b>	<b>\$899,105</b>	<b>\$1,479,797</b>	<b>\$67,748</b>
<b>Total Anticipated Revenues (Balance to Levy + Fund Balances)</b>	<b>\$164,386</b>	<b>\$1,684,597</b>	<b>\$1,767,440</b>	<b>\$130,372</b>

	2-43	2-45	2-55	2-58
Budget Items	Rowland Heights	Lake Los Angeles	Castaic North Bluff	Rancho El Dorado
Fund	PA1	P38	PA9	PC1
<b>Annual Operation &amp; Maintenance</b>				
Landscape Maintenance Costs/Labor	\$43,000	\$160,000	\$19,000	\$49,000
Utilities	20,000	0	2,000	22,000
Specialized Other Services/Requests	1,000	0	1,000	1,000
Consultant Fees	200	600	100	200
Capital Improvement Projects	0	0	0	0
<b>Subtotal Annual Operation &amp; Maintenance Costs</b>	<b>\$64,200</b>	<b>\$160,600</b>	<b>\$22,100</b>	<b>\$72,200</b>
<b>Incidental Expenditures</b>				
Operational Reserve Collection	\$0	\$75,000	\$0	\$0
<b>Subtotal Operational Reserve</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenses</b>				
<b>Total Expenses</b>	<b>\$64,200</b>	<b>\$235,600</b>	<b>\$22,100</b>	<b>\$72,200</b>
<b>Contributions</b>				
Fund Balance Transfers	(516)	26,880	(2,228)	6,243
Capital improvement Contribution	0	0	0	0
General Benefit Contribution	(1,284)	(3,212)	(442)	(1,443)
<b>Total Funding Adjustments</b>	<b>(1,800)</b>	<b>23,668</b>	<b>(2,670)</b>	<b>4,800</b>
<b>District Statistics</b>				
Balance to Levy	\$62,400	\$259,268	\$19,430	\$77,000
Total Parcels Levied	208	4,474	290	100
Total Equivalent Benefit Units	208.0000	4,474.0000	290.0000	100.0000
Total Parcel Count	212	4,487	290	100
<b>Applied Rate per Benefit Unit</b>	<b>\$300.00</b>	<b>\$57.95</b>	<b>\$67.00</b>	<b>\$770.00</b>
<b>Maximum Rate per Benefit Unit (Current Fiscal Year)</b>	<b>\$300.000</b>	<b>\$57.950</b>	<b>\$67.000</b>	<b>\$770.000</b>
Maximum Rate per Benefit Unit (Prior Fiscal Year)	\$300.000	\$57.950	\$67.000	\$770.000
Inflationary Factor Applied to Maximum Rate				
<b>Fund Balance Information</b>				
Beginning Projected Fund Balance	\$77,000	\$387,000	\$12,000	\$62,000
Fund Balance Activity	(516)	26,880	(2,228)	6,243
Operational Reserves Collection	0	75,000	0	0
Transfer to Capital Improvement Fund	0	0	0	0
<b>Ending Projected Fund Balance</b>	<b>\$76,484</b>	<b>\$488,880</b>	<b>\$9,772</b>	<b>\$68,243</b>
<b>Reserve (Board Approval Needed) Information</b>				
Reserve Balance	\$0	\$1,088,000	\$0	\$0
<b>Capital Improvement Information</b>				
Beginning Capital Improvement Fund Balance	\$0	\$0	\$0	\$0
Fund Balance Activity	0	0	0	0
<b>Ending Capital Improvement Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Available Fund Balance</b>	<b>\$76,484</b>	<b>\$488,880</b>	<b>\$9,772</b>	<b>\$68,243</b>
<b>Total Anticipated Revenues (Balance to Levy + Fund Balances)</b>	<b>\$138,884</b>	<b>\$748,149</b>	<b>\$29,202</b>	<b>\$145,243</b>

	4-63	4-64	4-66	4-70
Budget Items	The Enclave	Double C Ranch	Valencia Marketplace	Lakeview
Fund	P3D	P3E	P3G	P25
<b>Annual Operation &amp; Maintenance</b>				
Landscape Maintenance Costs/Labor	\$46,000	\$78,000	\$91,000	\$96,000
Utilities	10,000	12,000	4,000	17,000
Specialized Other Services/Requests	1,000	2,000	2,000	2,000
Consultant Fees	200	200	200	300
Capital Improvement Projects	0	0	0	0
<b>Subtotal Annual Operation &amp; Maintenance Costs</b>	<b>\$57,200</b>	<b>\$92,200</b>	<b>\$97,200</b>	<b>\$115,300</b>
<b>Incidental Expenditures</b>				
Operational Reserve Collection	\$0	\$0	\$0	\$0
<b>Subtotal Operational Reserve</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenses</b>				
<b>Total Expenses</b>	<b>\$57,200</b>	<b>\$92,200</b>	<b>\$97,200</b>	<b>\$115,300</b>
<b>Contributions</b>				
Fund Balance Transfers	(8,100)	(11,028)	(3,788)	3,513
Capital improvement Contribution	0	0	0	0
General Benefit Contribution	(1,144)	(1,844)	(1,944)	(2,305)
<b>Total Funding Adjustments</b>	<b>(9,244)</b>	<b>(12,872)</b>	<b>(5,732)</b>	<b>1,207</b>
<b>District Statistics</b>				
Balance to Levy	\$47,956	\$79,328	\$91,468	\$116,507
Total Parcels Levied	77	296	30	84
Total Equivalent Benefit Units	77.0000	296.0000	30.0000	84.0000
Total Parcel Count	77	304	30	84
<b>Applied Rate per Benefit Unit</b>	<b>\$622.80</b>	<b>\$268.00</b>	<b>\$3,048.92</b>	<b>\$1,386.99</b>
<b>Maximum Rate per Benefit Unit (Current Fiscal Year)</b>	<b>\$622.800</b>	<b>\$268.000</b>	<b>\$3,048.926</b>	<b>\$1,386.997</b>
Maximum Rate per Benefit Unit (Prior Fiscal Year)	\$622.800	\$268.000	\$2,949.898	\$1,341.948
Inflationary Factor Applied to Maximum Rate			3.36%	3.36%
<b>Fund Balance Information</b>				
Beginning Projected Fund Balance	\$33,000	\$157,000	\$70,000	\$119,000
Fund Balance Activity	(8,100)	(11,028)	(3,788)	3,513
Operational Reserves Collection	0	0	0	0
Transfer to Capital Improvement Fund	0	0	0	0
<b>Ending Projected Fund Balance</b>	<b>\$24,900</b>	<b>\$145,972</b>	<b>\$66,212</b>	<b>\$122,513</b>
<b>Reserve (Board Approval Needed) Information</b>				
Reserve Balance	\$0	\$0	\$0	\$0
<b>Capital Improvement Information</b>				
Beginning Capital Improvement Fund Balance	\$0	\$0	\$0	\$0
Fund Balance Activity	0	0	0	0
<b>Ending Capital Improvement Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Available Fund Balance</b>	<b>\$24,900</b>	<b>\$145,972</b>	<b>\$66,212</b>	<b>\$122,513</b>
<b>Total Anticipated Revenues (Balance to Levy + Fund Balances)</b>	<b>\$72,855</b>	<b>\$225,300</b>	<b>\$157,680</b>	<b>\$239,020</b>

	4-73	4-75	4-78	4-79
Budget Items	Westridge*	Westridge Area Wide	The Old Road Area-Wide	The Old Road Local
Fund	P28	P30	P33	P34
<b>Annual Operation &amp; Maintenance</b>				
Landscape Maintenance Costs/Labor	\$603,000	\$103,000	\$33,000	\$48,000
Utilities	165,000	15,000	7,000	7,000
Specialized Other Services/Requests	9,000	2,000	1,000	1,000
Consultant Fees	1,600	300	100	200
Capital Improvement Projects	0	0	0	0
<b>Subtotal Annual Operation &amp; Maintenance Costs</b>	<b>\$778,600</b>	<b>\$120,300</b>	<b>\$41,100</b>	<b>\$56,200</b>
<b>Incidental Expenditures</b>				
Operational Reserve Collection	\$0	\$0	\$0	\$0
<b>Subtotal Operational Reserve</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenses</b>				
<b>Total Expenses</b>	<b>\$778,600</b>	<b>\$120,300</b>	<b>\$41,100</b>	<b>\$56,200</b>
<b>Contributions</b>				
Fund Balance Transfers	(75,913)	(5,387)	(3,419)	(5,148)
Capital improvement Contribution	0	0	0	0
General Benefit Contribution	(15,572)	(2,406)	(822)	(1,124)
<b>Total Funding Adjustments</b>	<b>(91,485)</b>	<b>(7,793)</b>	<b>(4,241)</b>	<b>(6,272)</b>
<b>District Statistics</b>				
Balance to Levy	\$687,115	\$112,507	\$36,859	\$49,928
Total Parcels Levied	1,062	1,064	33	26
Total Equivalent Benefit Units	1,062.0000	1,064.0000	38.6901	38.0000
Total Parcel Count	1,193	1,193	35	35
<b>Applied Rate per Benefit Unit</b>	<b>\$647.00</b>	<b>\$105.74</b>	<b>\$952.68</b>	<b>\$1,313.88</b>
<b>Maximum Rate per Benefit Unit (Current Fiscal Year)</b>	<b>\$1,119.114</b>	<b>\$105.743</b>	<b>\$952.686</b>	<b>\$1,313.881</b>
Maximum Rate per Benefit Unit (Prior Fiscal Year)	\$1,082.766	\$102.309	\$921.743	\$1,271.207
Inflationary Factor Applied to Maximum Rate	3.36%	3.36%	3.36%	3.36%
<b>Fund Balance Information</b>				
Beginning Projected Fund Balance	\$2,945,000	\$394,000	\$43,000	\$109,000
Fund Balance Activity	(75,913)	(5,387)	(3,419)	(5,148)
Operational Reserves Collection	0	0	0	0
Transfer to Capital Improvement Fund	0	0	0	0
<b>Ending Projected Fund Balance</b>	<b>\$2,869,087</b>	<b>\$388,613</b>	<b>\$39,581</b>	<b>\$103,852</b>
<b>Reserve (Board Approval Needed) Information</b>				
Reserve Balance	\$0	\$0	\$0	\$0
<b>Capital Improvement Information</b>				
Beginning Capital Improvement Fund Balance	\$0	\$0	\$0	\$0
Fund Balance Activity	0	0	0	0
<b>Ending Capital Improvement Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Available Fund Balance</b>	<b>\$2,869,087</b>	<b>\$388,613</b>	<b>\$39,581</b>	<b>\$103,852</b>
<b>Total Anticipated Revenues (Balance to Levy + Fund Balances)</b>	<b>\$3,556,202</b>	<b>\$501,121</b>	<b>\$76,441</b>	<b>\$153,779</b>

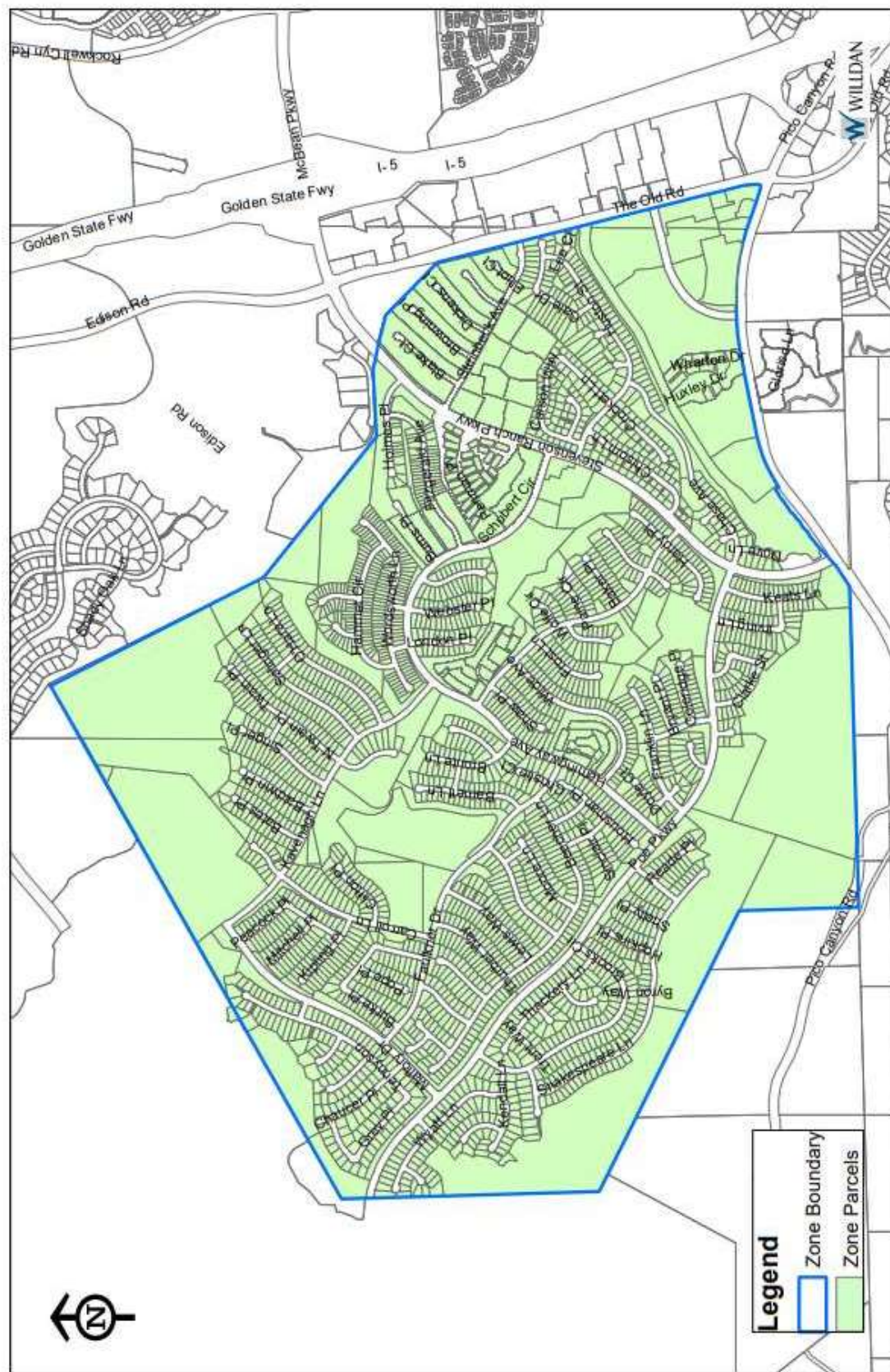
\*Approximately \$41,000 of Beginning Projected Fund Balance to be used to carry out detachment process per the request of the HOA.

	4-80	4-82	Totals
Budget Items	Entrada	Spring Canyon	Total District Budget
Fund	P36	P39	
<b>Annual Operation &amp; Maintenance</b>			
Landscape Maintenance Costs/Labor	\$168,000	\$0	\$6,586,000
Utilities	8,000	0	1,171,000
Specialized Other Services/Requests	3,000	0	97,000
Consultant Fees	400	0	16,300
Capital Improvement Projects	0	0	0
<b>Subtotal Annual Operation &amp; Maintenance Costs</b>	<b>\$179,400</b>	<b>\$0</b>	<b>\$7,870,300</b>
<b>Incidental Expenditures</b>			
Operational Reserve Collection	\$0	\$0	\$75,000
<b>Subtotal Operational Reserve</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,000</b>
<b>Total Expenses</b>			
<b>Total Expenses</b>	<b>\$179,400</b>	<b>\$0</b>	<b>\$7,945,300</b>
<b>Contributions</b>			
Fund Balance Transfers	20,128	0	(801,836)
Capital improvement Contribution	0	0	0
General Benefit Contribution	(3,588)	0	(157,406)
<b>Total Funding Adjustments</b>	<b>16,540</b>	<b>0</b>	<b>(959,242)</b>
<b>District Statistics</b>			
Balance to Levy	\$195,940	\$0	\$6,986,058
Total Parcels Levied	5	0	22,489
Total Equivalent Benefit Units	13.7270	0.0000	22,733.9111
Total Parcel Count	6	517	23,638
<b>Applied Rate per Benefit Unit</b>	<b>\$14,274.08</b>	<b>\$0.00</b>	
<b>Maximum Rate per Benefit Unit (Current Fiscal Year)</b>	<b>\$14,274.084</b>	<b>\$180.946</b>	
Maximum Rate per Benefit Unit (Prior Fiscal Year)	\$13,810.467	\$175.069	
Inflationary Factor Applied to Maximum Rate	3.36%	3.36%	
<b>Fund Balance Information</b>			
Beginning Projected Fund Balance	\$834,000	\$110,000	\$14,956,000
Fund Balance Activity	20,128	0	(801,836)
Operational Reserves Collection	0	0	48,514
Transfer to Capital Improvement Fund	0	0	0
<b>Ending Projected Fund Balance</b>	<b>\$854,128</b>	<b>\$110,000</b>	<b>\$14,202,678</b>
<b>Reserve (Board Approval Needed) Information</b>			
Reserve Balance	\$0	\$0	\$1,221,000
<b>Capital Improvement Information</b>			
Beginning Capital Improvement Fund Balance	\$0	\$0	\$0
Fund Balance Activity	0	0	0
<b>Ending Capital Improvement Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Available Fund Balance</b>	<b>\$854,128</b>	<b>\$110,000</b>	<b>\$14,202,678</b>
<b>Total Anticipated Revenues (Balance to Levy + Fund Balances)</b>	<b>\$1,050,069</b>	<b>\$110,000</b>	<b>\$21,188,736</b>

## ***VII. APPENDIX B- FISCAL YEAR 2024-25 DISTRICT DIAGRAMS***

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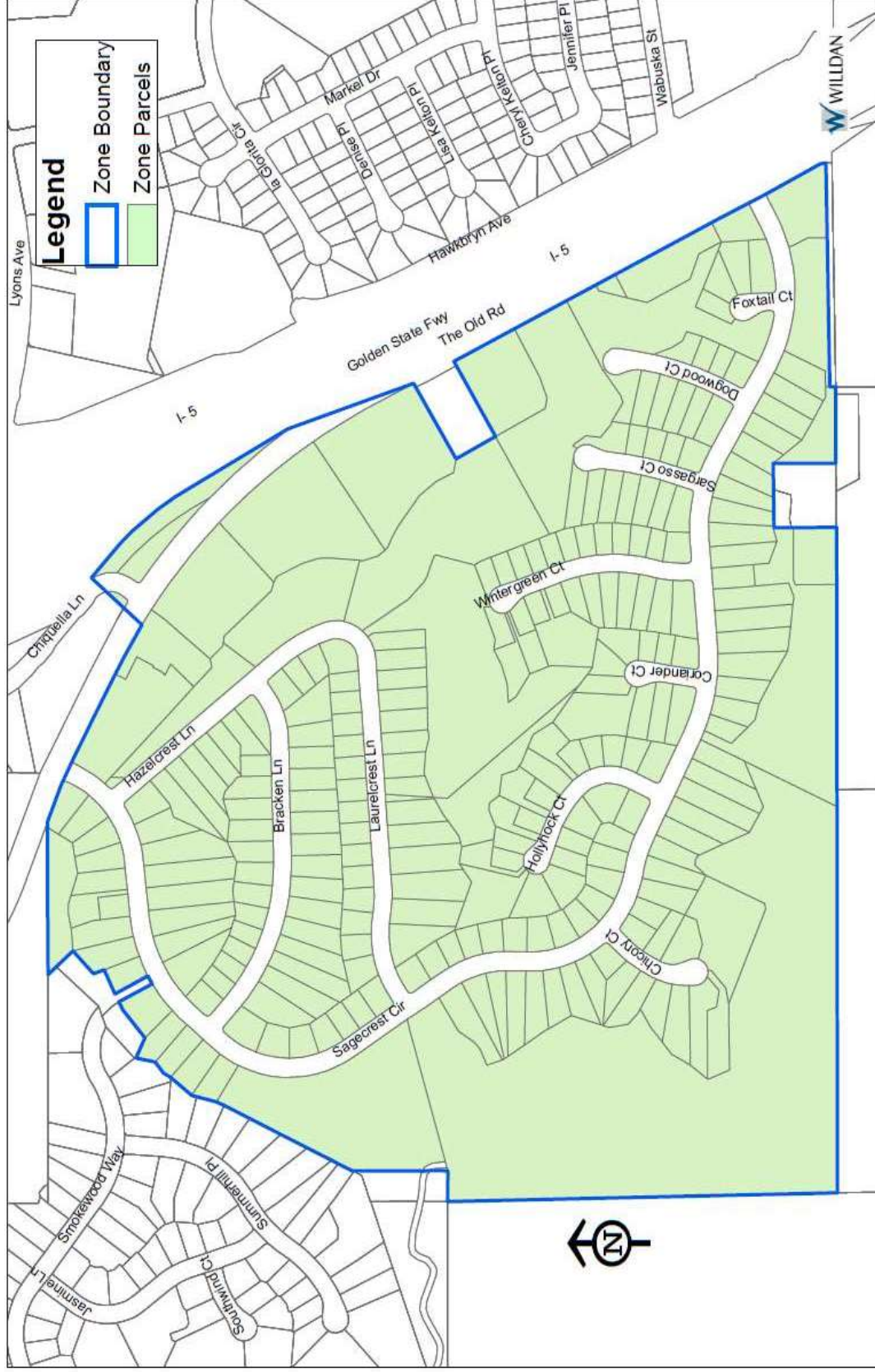
The District Assessment Diagrams reflect the boundaries of the District Zones. Specific Assessment Diagrams identifying the improvements maintained for each District are extensive and are not bound in this Report but are incorporated herein by reference and are on file in the office of the Los Angeles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



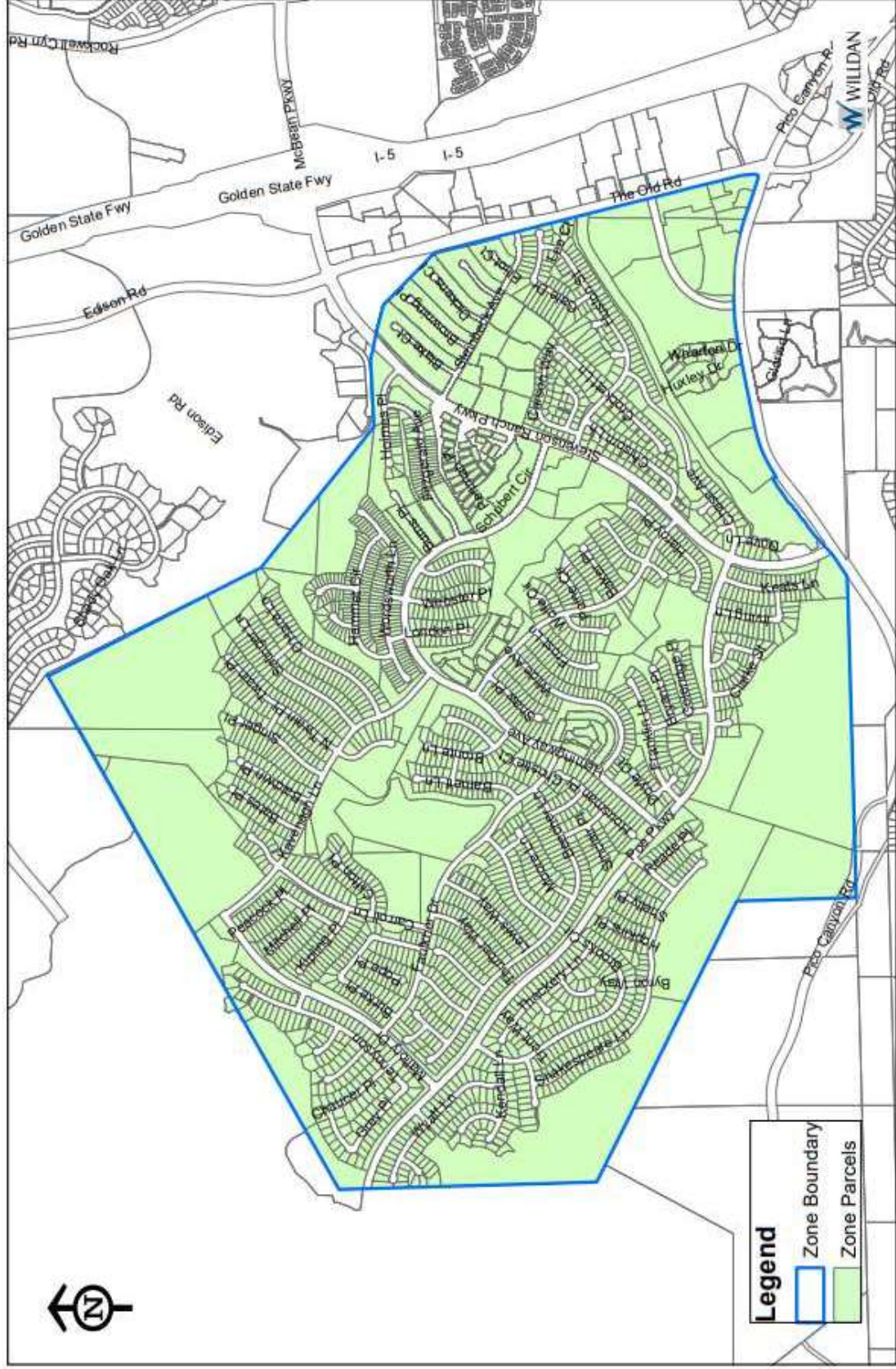
**Landscaping and Lighting Act District No. 2**  
**Zone 19 Sagewood Valencia**



## Landscaping and Lighting Act District No. 2 Zone 21 Sunset Pointe



# Landscaping and Lighting Act District No. 2 Zone 25 Stevenson Ranch



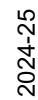
Landscaping and Lighting Act District No. 2  
Zone 26 Emerald Crest



# Landscaping and Lighting Act District No. 2 Zone 32 Lost Hills Commercial







# Landscaping and Lighting Act District No. 2 Zone 36 Mountain Valley





# Landscaping and Lighting Act District No. 2 Zone 38 Sloan Canyon

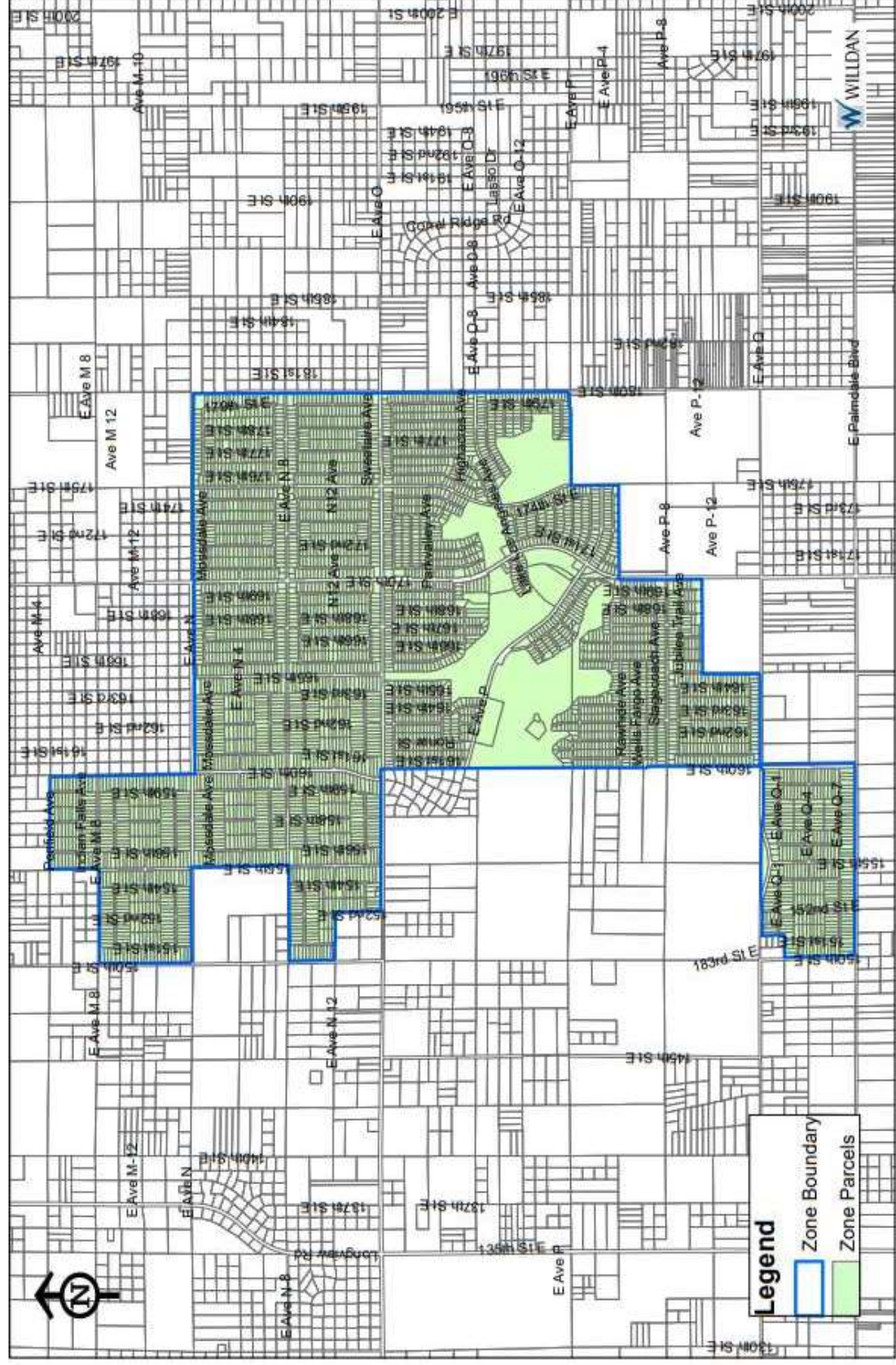


# Landscaping and Lighting Act District No. 2 Zone 40 Castaic Shadow Lake





**Landscaping and Lighting Act District No. 2  
Zone 45 Lake Los Angeles**



## Landscaping and Lighting Act District No. 2 Zone 55 Castaic North Bluff



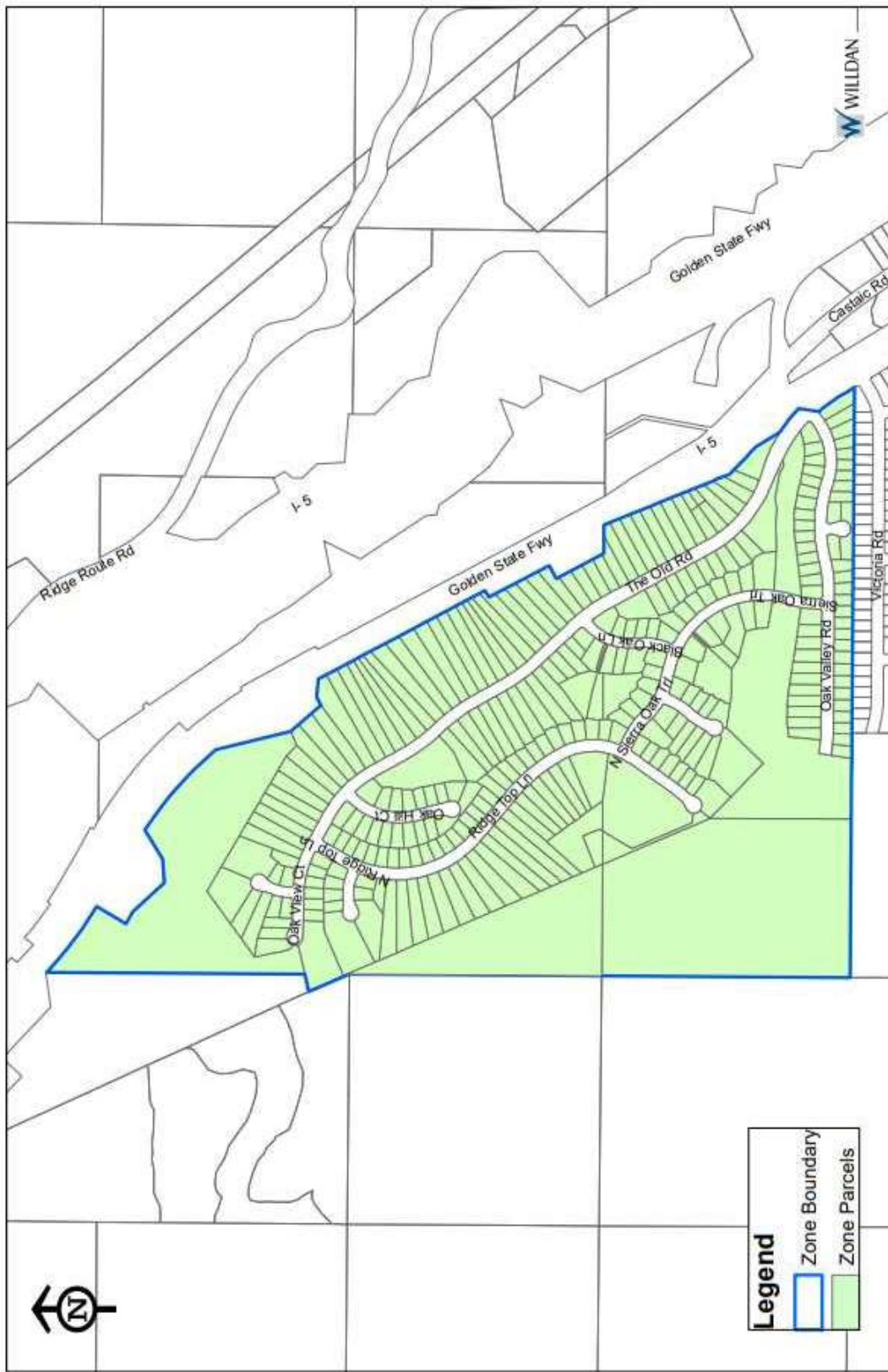
# Landscaping and Lighting Act District No. 2 Zone 58 Rancho El Dorado

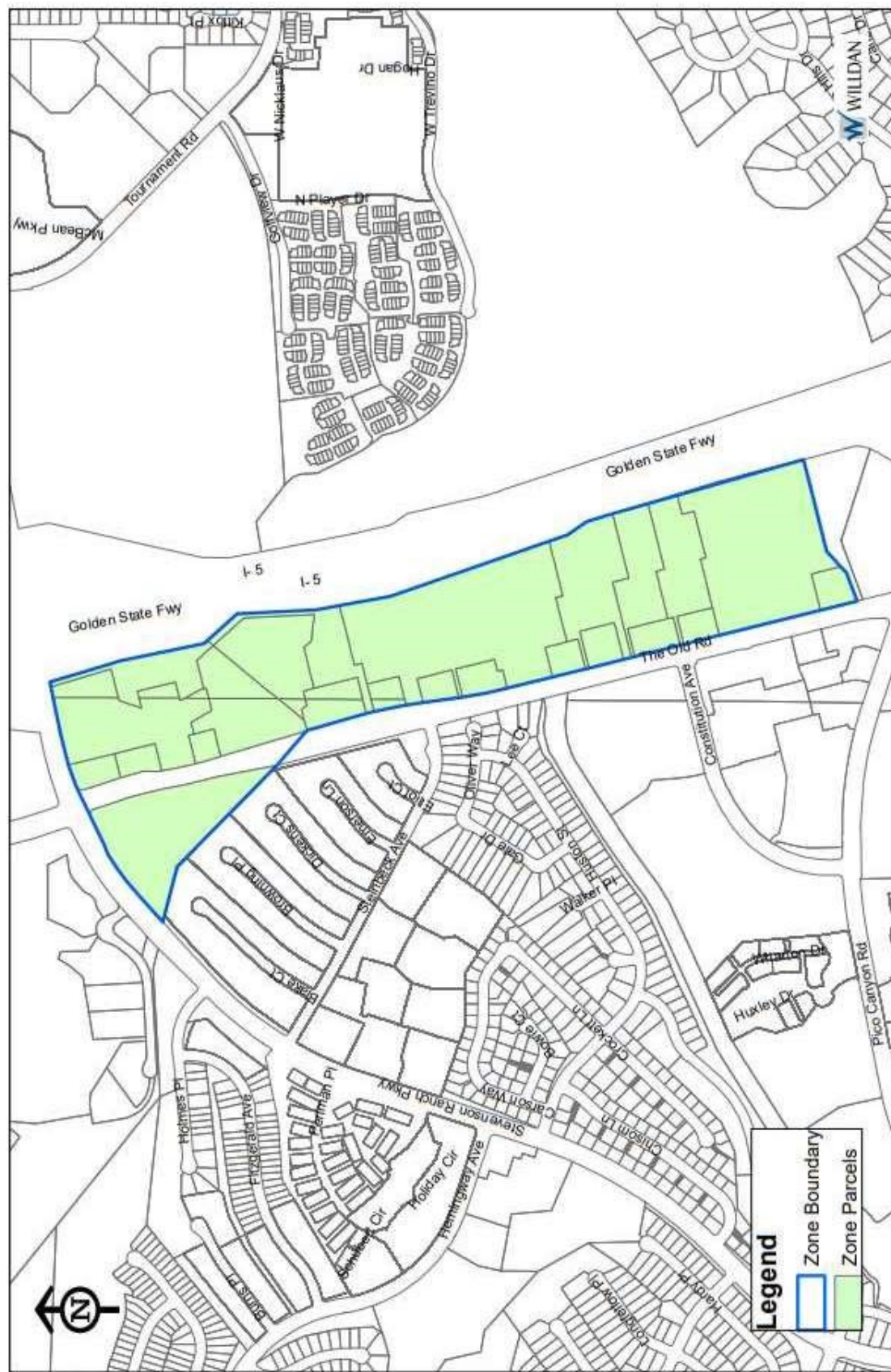


**Landscaping and Lighting Act District No. 4  
Zone 63 The Enclave**

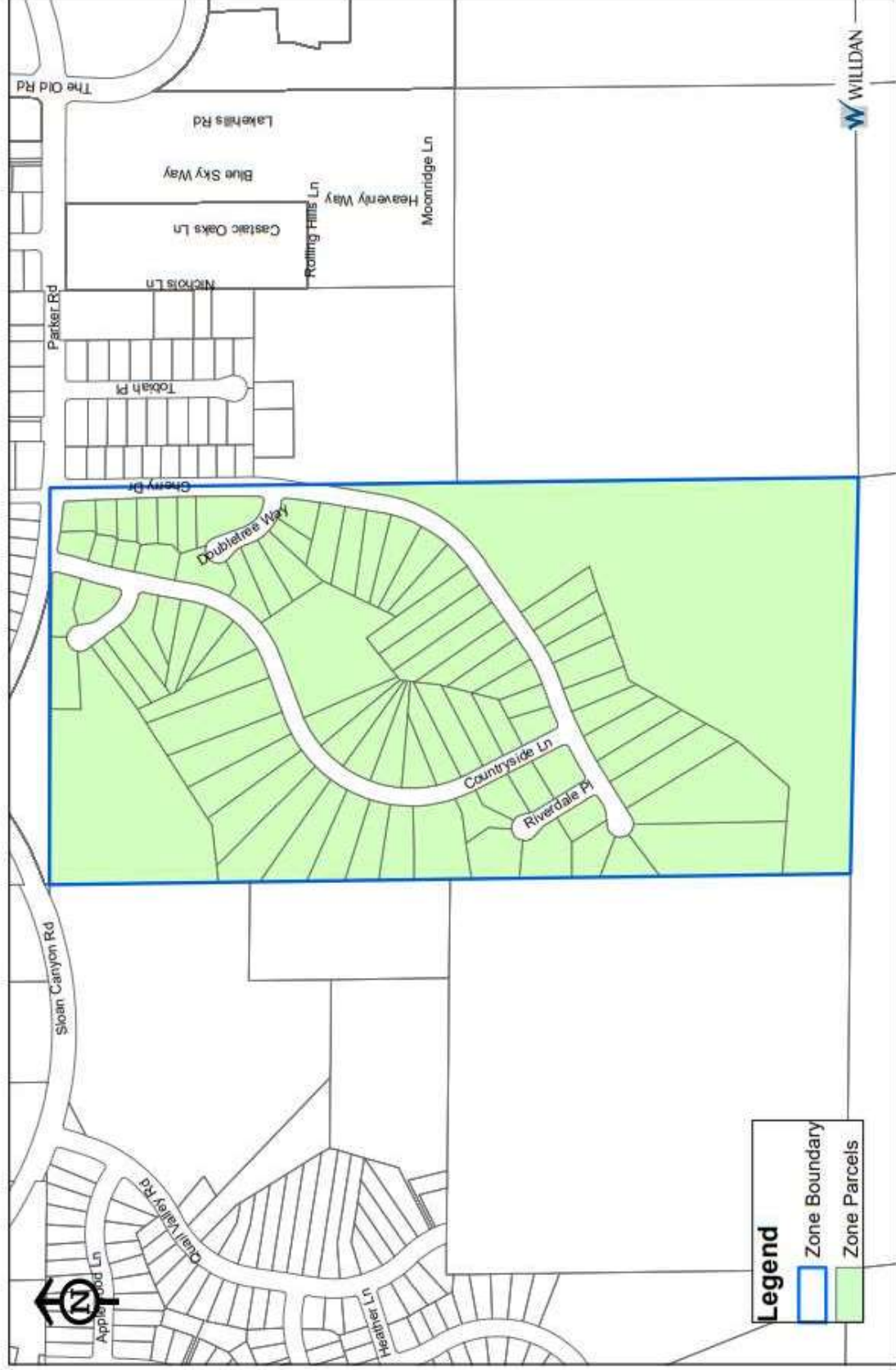


Landscaping and Lighting Act District No. 4  
Zone 64 Double C Ranch





# Landscaping and Lighting Act District No. 4 Zone 70 Somerset Castaic (Lakeview)



# Landscaping and Lighting Act District No. 4 Zone 73 Westridge and Zone 75 Westridge Area Wide



**Landscaping and Lighting Act District No. 4**  
**Zone 78 and Zone 79 The Old Road**

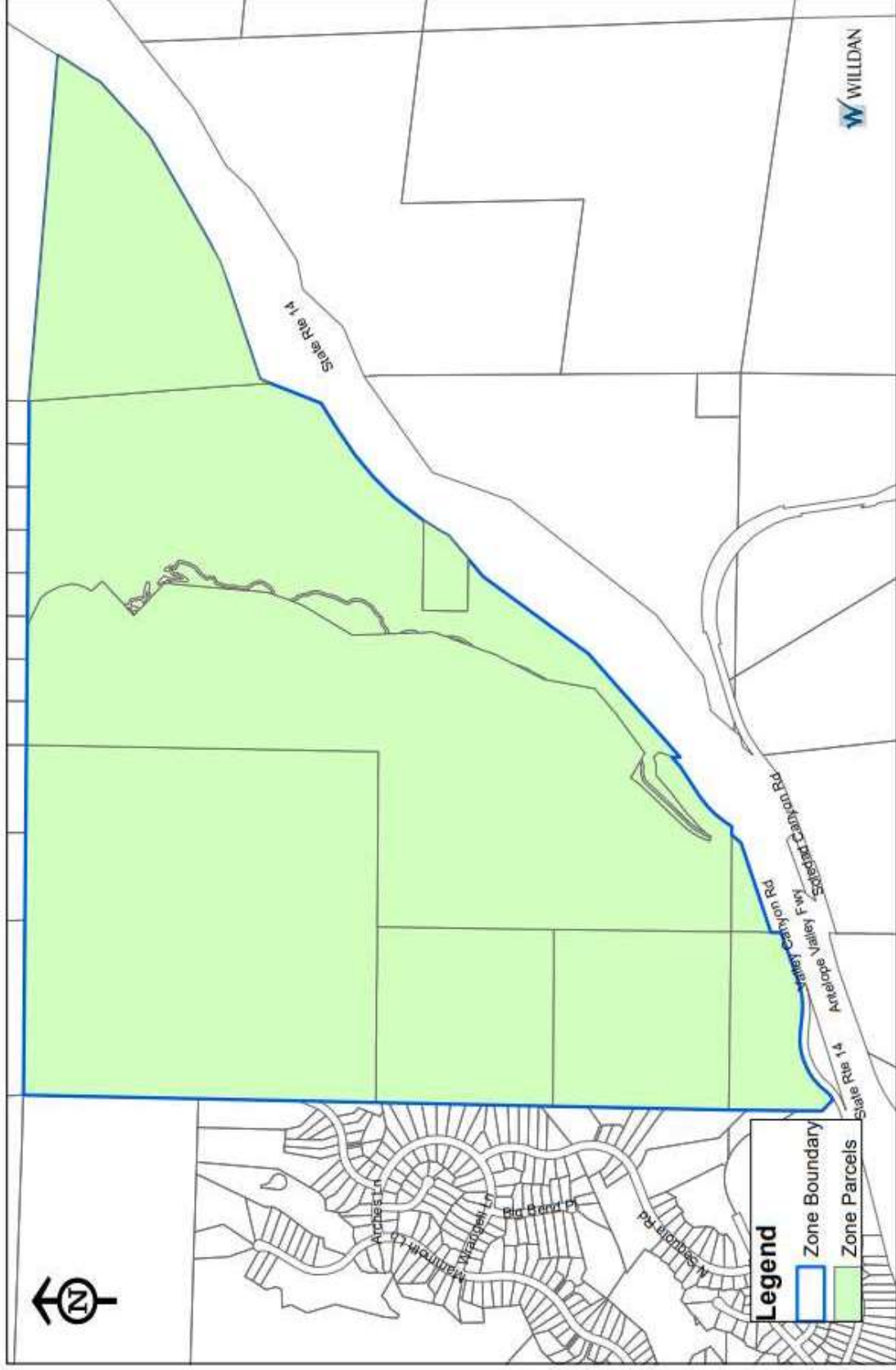


# Landscape and Lighting Act District No. 4 Zone 80 Entrada



Note: The streets surrounding Zone 4-80 were realigned which impacted the area being maintained on the corner of Magic Mountain Parkway. The current and prior area is on record with the County.

# Landscaping and Lighting Act District No. 4 Zone 82 Spring Canyon



## ***VIII. APPENDIX C- FISCAL YEAR 2024-25 ASSESSMENT ROLL***

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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 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 2024-25 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 2024-25.

## **ENCLOSURE B**

### **COUNTY OF LOS ANGELES BOARD OF SUPERVISORS RESOLUTION OF INTENTION TO ORDER THE ANNUAL LEVY AND COLLECTION OF ASSESSMENTS FOR COUNTY LANDSCAPING AND LIGHTING ACT DISTRICTS 1, 2, AND 4 AND ZONES THEREIN FOR FISCAL YEAR 2024-25; PRELIMINARILY APPROVING THE ANNUAL ENGINEER'S REPORT; AND SETTING A TIME AND PLACE FOR THE PUBLIC HEARING ON THESE MATTERS**

WHEREAS, on July 12, 1979; August 10, 1995; and July 22, 1997; the Board of Supervisors of the County of Los Angeles approved the formation of Landscaping and Lighting Act (LLA) Districts 1, 2, and 4, respectively, for the purpose of providing funds for the operation of the LLA Districts and zones therein within the County of Los Angeles pursuant to provisions of the Landscaping and Lighting Act of 1972, Section 22500 et. seq. of the California Streets and Highways Code; and

WHEREAS, on January 23, 2024, pursuant to the provisions of the Act, the Board adopted a Resolution Initiating Proceedings for the annual levy and collection of assessments for LLA Districts 1, 2, and 4 and zones therein for Fiscal Year 2024-25; and ordering the preparation of the annual Engineer's Report; and

WHEREAS, the Director of Public Works, in accordance with Sections 22565 and 22622 of the Act, has prepared and filed said Engineer's Report with the Executive Officer of the Board. After submission, the Board may approve the report, as filed, or it may modify the report and approve it as modified.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of the County of Los Angeles, in accordance with Section 22624 of the California Streets and Highways Code:

SECTION 1. That the public interest and convenience requires the intention of said Board to order the expenses necessary for the proper maintenance and operation of LLA Districts 1, 2, and 4 and zones therein; and that said expenses shall be assessed upon each lot or parcel of land lying within the Districts in proportion to the estimated benefits received from the landscape improvements. The Engineer's Report on file with the Executive Officer of the Board describes the boundaries of the zones within each LLA District, the locations and descriptions of 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 at this time. The Engineer's Report describes the proposed assessments that have been adjusted for the cost of living, based on the Consumer Price Index, for All Urban Consumers for the Los Angeles – Riverside – Orange County area, provided by the U.S. Department of Labor in as approved by the

**SECTION 3. That the amounts to be assessed for the expense of such installation, maintenance, and operation of the work or improvements described above 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 the installation, maintenance, operation, and service of the LLA Districts 1, 2, and 4 and zones therein, all as described in the Engineer's Report and Section 1 of this resolution.**

**SECTION 5.** That the proceedings of the levy of assessments shall be taken under and in accordance with the Act as heretofore defined.

**SECTION 7.** That the Executive Officer of the Board or their designee shall give notice of hearing for all LLA Districts 1, 2, and 4 and zones therein, pursuant to Section 22626(a) of the California Streets and Highways Code.

Page 2 of 3

The foregoing Resolution was adopted on the 25th day of June 2024, by the Board of Supervisors of the County of Los Angeles and ex-officio of the governing body of all other special assessment and taxing districts, agencies, and authorities for which said Board so acts.



EDWARD YEN  
Executive Officer of the  
Board of Supervisors of the  
County of Los Angeles

By   
Deputy

APPROVED AS TO FORM:

DAWYN R. HARRISON  
County Counsel

By   
Deputy County Counsel

**ENCLOSURE C**

**COUNTY OF LOS ANGELES BOARD OF SUPERVISORS  
RESOLUTION CONFIRMING THE DIAGRAM AND ASSESSMENT IN COUNTY  
LANDSCAPING AND LIGHTING ACT DISTRICTS 1, 2, AND 4 AND ZONES  
THEREIN FOR FISCAL YEAR 2024-25**

WHEREAS, the Board of Supervisors of the County of Los Angeles (the Board) on June 25, 2024, approved a resolution of intention to order the annual levy and collection of assessments for County Landscaping and Lighting Act (LLA) Districts 1, 2, and 4 and zones therein for Fiscal Year 2024-25, pursuant to provisions of the Landscaping and Lighting Act of 1972 (the Act), Section 22500 et. seq. of the California Streets and Highways Code; and

WHEREAS, the Board preliminarily approved the Engineer's Report prepared by the Director of Public Works and filed with the Executive Officer of the Board, to be available for public inspection; and

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

WHEREAS, the Board has heard all the oral testimony, considered all written protests and evidence, and is desirous of proceeding with the levy of assessments.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of the County of Los Angeles, in accordance with Section 22631 of the California Streets and Highways Code:

SECTION 1. That, after considering all oral statements and all written protests made or filed by any interested person, and as there has not been a majority protest, the Board hereby finds that the public interest and convenience require the continued proper maintenance and operation of the landscape improvements in LLA Districts 1, 2, and 4 and zones therein.

SECTION 2. That the landscape maintenance district diagrams and improvements as set forth in the Engineer's Report or as modified by order of the Board are hereby approved, confirmed, and adopted by the Board.

SECTION 3. That the adoption of this resolution constitutes the levy of assessments for the fiscal year commencing July 1, 2024 and ending on June 30, 2025.

SECTION 4. That none of the assessments are proposed to be increased above the amounts previously authorized by said Board. The Engineer's Report describes the proposed assessments that have been adjusted for the cost of living based on the

**Consumer Price Index for All Urban Consumers for the Department of Labor, as approved by the affected property owners in accordance with Article XIID 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 the Act.**

**SECTION 5.** That the amounts to be assessed for the expense of such installation, maintenance, and operation of the work or improvements described above 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 the installation, maintenance, operation, and service of the LLA Districts, all as described in the Engineer's Report and Section 1 of the resolution of intention.

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

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

[illegible]

The foregoing Resolution was adopted on the 16th day of July 2024, by the Board of Supervisors of the County of Los Angeles and ex-officio of the governing body of all other special assessments and taxing districts, agencies, and authorities for which said Board so acts.



EDWARD YEN  
Executive Officer of the  
Board of Supervisors of the  
County of Los Angeles

By La Chelle Smitherman  
Deputy

APPROVED AS TO FORM:

DAWYN R. HARRISON  
County Counsel

By [Signature]  
Deputy County Counsel