



MARK PESTRELLA, Director

COUNTY OF LOS ANGELES
DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

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IN REPLY PLEASE
REFER TO FILE

March 11, 2025

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:

**MUNICIPAL SERVICES CORE SERVICE AREA
COUNTY LANDSCAPE MAINTENANCE DISTRICTS
INCREASE TO THE EXISTING ASSESSMENT RATE FOR
LANDSCAPING AND LIGHTING ACT DISTRICT 2,
ZONE 21 (SUNSET POINTE) FOR FISCAL YEAR 2025-26
(SUPERVISORIAL DISTRICT 5)
(3 VOTES)**

SUBJECT

Public Works is seeking Board approval to increase the existing landscape maintenance assessment for Landscaping and Lighting Act District 2, Zone 21 (Sunset Pointe) for Fiscal Year 2025-26.

IT IS RECOMMENDED THAT THE BOARD:

1. Find that the proposed project is categorically exempt from 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; adopt a Resolution of Intention for the proposed increase to the existing landscape maintenance assessment for Landscaping and Lighting Act District 2, Zone 21 (Sunset Pointe) from \$750 to \$1,257.19 for a single-family residence starting in Fiscal Year 2025-26; and set a public hearing for April 29, 2025.
3. Instruct the Executive Officer of the Board to give notice of the public hearing and provide the assessment ballots by mail at least 45 days prior to the date of the public hearing scheduled for April 29, 2025, pursuant to Article XIII D, Section 4, of the California Constitution (Proposition 218).

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

1. Instruct the Executive Officer of the Board to tabulate the ballots submitted and not withdrawn in support of and in opposition to the proposed increase of the existing landscape maintenance assessment for Landscaping and Lighting Act District 2, Zone 21 (Sunset Pointe) beginning Fiscal Year 2025-26.
2. Determine whether there is a majority protest for the increase in the existing landscape maintenance assessment for Landscaping and Lighting Act District 2, Zone 21 (Sunset Pointe).
3. Adopt the resolution ordering the increase of the assessment rate for Landscaping and Lighting Act District 2, Zone 21 (Sunset Pointe) for Fiscal Year 2025-26, if there is no majority protest.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The purpose of the recommended actions is to find that the project is exempt from the California Environmental Quality Act (CEQA) and allow Public Works to initiate proceedings to increase the existing landscape maintenance assessment for Landscaping and Lighting Act (LLA) District 2, Zone 21 (Sunset Pointe) beginning Fiscal Year 2025-26.

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

On June 12, 1979, the Board approved the method of distributing maintenance costs based on land use and/or benefit for LLA District 2, Zone 21 (Sunset Pointe). On July 1, 2008, this method of distributing maintenance costs was updated to \$750 per approval by the Board and Proposition 218 vote. This method and the proposed assessment rate are shown in detail in the Engineer's Report (enclosed).

LLA District 2, Zone 21 (Sunset Pointe) is located in the unincorporated County community of Stevenson Ranch and consists of 31 acres of maintenance area comprised of slopes and flat planter areas, and approximately 1,400 trees. LLA District 2, Zone 21 (Sunset Pointe) has about 27 acres of irrigated and maintained area and about 4 acres of defensible space brush clearance, and contains 8 irrigation controllers, 9 backflows, and approximately 185 irrigation brass valves. The recommended actions would increase the existing landscape maintenance assessment for LLA District 2, Zone 21 (Sunset Pointe) beginning in Fiscal Year 2025-26 from \$750 to \$1,257.19 for a single-family residence. Financial analysis of this zone revealed the need for an increase in the assessment rate to cover the increasing costs of utilities, labor, and materials used to provide landscape maintenance services to the zone.

Public Works has been in communication with the community since November 2021 including hosting several meetings with the working group representing the community. Between June 2024 and October 2024, three meetings and one open house were held with the property owners of the zone to discuss the landscape maintenance services, the funding needed to provide the services, and the resulting proposed assessment rate increase. Property owners were informed that if the assessment rate increase is not approved, the County would no longer be able to effectively provide the landscape maintenance services for the zone.

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 LLA District 2, Zone 21 (Sunset Pointe).

FISCAL IMPACT/FINANCING

There will be no impact to the County General Fund.

All services administered by Public Works and provided in LLA District 2, Zone 21 (Sunset Pointe) are funded by the assessments established by the Board. The proposed increase in assessments is estimated at \$152,279.15 for a total of \$371,499.65 in Fiscal Year 2025-26, which will fund the necessary maintenance, services, and administrative costs associated with the improvements in the zone during Fiscal Year 2025-26.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

The LLA of 1972, Government Code Section 53753, and the California Constitution (Proposition 218) establish procedures that must be followed for the levy of any new or increased assessment. In order to increase an existing assessment, Proposition 218 and Government Code Section 53753 require that a public hearing be set and that a ballot and public hearing notice be sent to all affected property owners at least 45 days before the public hearing.

If the ballots submitted in opposition to the increased assessment rate do not exceed those in favor, the Board may approve the increased assessment rate. The proposed assessment rate must be supported by a detailed Engineer's Report. Section 22623 of the California Streets and Highways Code 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 Board letter and the enclosed resolutions as to form.

ENVIRONMENTAL DOCUMENTATION

The proposed project is categorically exempt from CEQA. Adoption of the proposed resolution to increase the landscape maintenance assessment for LLA District 2, Zone 21 (Sunset Pointe) is for the purpose of meeting operating expenses and is exempt from CEQA, pursuant to Section 21080, subsections (b)(8), of the California Public Resources Code and Section 15273, subsection (a), of the CEQA guidelines and based upon the written findings incorporated in the record setting forth the basis of the exemption with specificity.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

There will be no negative impact on current County services or programs as a result of approving this action.

CONCLUSION

The Honorable Board of Supervisors

3/11/2025

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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 Board letter and 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, written in a professional style.

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, Board of Supervisors



County of Los Angeles

Department of Public Works

LANDSCAPING AND LIGHTING ACT DISTRICT NO. 2

Zone No. 21
(Sunset Pointe)

ENGINEER'S REPORT

Establishment of
New/Increased Assessments

Commencing Fiscal Year 2025/2026

Intent Meeting: March 11, 2025

Public Hearing: April 29, 2025

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ENGINEER'S REPORT AFFIDAVIT
COUNTY OF LOS ANGELES
LANDSCAPING AND LIGHTING ACT DISTRICT NO. 2
ZONE NO. 21 (SUNSET POINTE)

BALLOTING FOR NEW/INCREASED ASSESSMENTS
INCLUSION OF TERRITORY (PREVIOUSLY ANNEXED, BUT NOT ASSESSED)

FISCAL YEAR 2025/2026

ENGINEER'S REPORT
CERTIFICATES

This Engineer's Report ("Report") outlines the parcels upon which increased assessments are proposed to be levied and collected within Zone No. 21 (Sunset Pointe) of the Los Angeles County Landscaping and Lighting Act District No. 2 ("LLAD No. 2"), commencing in Fiscal Year 2025-26. This Report specifically addresses only Zone No. 21 of LLAD No. 2, the improvements associated with the Zone, the estimated annual costs to maintain and service those improvements, the method of apportioning those budgeted costs, and the resulting assessments proposed to be levied on the parcels therein as they existed at the time this Report was prepared pursuant to a Resolution of the Los Angeles County Board of Supervisors. The new/increased assessments as described herein are deemed necessary to provide and adequately maintain the improvements determined to specially benefit the properties within Zone No. 21 and shall be submitted to the property owners of record within the Zone as part of a protest ballot proceeding conducted pursuant to the California Constitution Article XIID before the new/increase assessments may be adopted and imposed by the Board of Supervisors. Reference is hereby made to the Los Angeles County Assessor's maps for a detailed description of the lines and dimensions of parcels within Zone No. 21 of LLAD No. 2. The undersigned respectfully submits the enclosed Report as directed by the County Board of Supervisors.

Dated this _____ day of _____, 2024.

Willdan Financial Services
Assessment Engineer
On Behalf of the County of Los Angeles Department of Public Works

Stacee Reynolds, Senior Project Manager
District Administration Services

By: _____

Tyrone Peter
R. C. E. # C81888

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Introduction

This Engineer's Report ("Report") was prepared in accordance with the Landscaping and Lighting Act of 1972 ("1972 Act") and in compliance with the substantive and procedural requirements of the California Constitution. The County of Los Angeles ("County") Board of Supervisors ("Board") has, by resolution, initiated proceedings in connection with the proposed establishment of increased assessments within the County's Landscaping and Lighting Act District No. 2 ("LLAD No. 2"), Zone No. 21 ("Zone No. 21") to continue providing for the future operation, maintenance, and servicing of landscape improvements within Zone No. 21.

Zone No. 21 was formed in 1986 for landscape maintenance purposes pursuant to the 1972 Act. The original assessment rate was increased from \$550 per parcel to \$750 per equivalent benefit unit (EBU) in Fiscal Year 2008-09 in accordance with Proposition 218. Los Angeles County Public Works ("Public Works") has evaluated the landscape improvements in Zone No. 21 and determined that the annual cost to adequately operate, maintain, and service those improvements exceeds the total assessment amount currently being collected each year from properties within the Zone. The current assessment rate of \$750 does not include an annual adjustment factor to account for inflation. The annual expenses to operate and maintain the improvements in Zone No. 21 have increased over time, but the assessments to support operation, maintenance, and servicing costs have not changed. As a result, Zone No. 21 has operated on a marginal budget and at a reduced level-of-service for several years. It is necessary to increase the assessment rates for Zone No. 21 to provide sufficient funding to operate and maintain the landscape improvements within the Zone.

This Report was prepared as part of the proceedings required to increase assessments for parcels within Zone No. 21. The Report describes the proposed assessments to be levied on each property in connection with the special benefit it receives from the maintenance of Zone No. 21 improvements. As authorized by the 1972 Act, the assessments described herein will provide an annual funding source to support the future operation, maintenance, and servicing of the improvements in Zone No. 21, including incidental expenses and future rehabilitation and/or renovation.

The exterior boundaries of Zone No. 21, as shown on the Boundary Diagram in Part IV of this Report, are coterminous with the combined boundaries of tracts and subdivisions identified in this Report that are collectively known and referred to as Sunset Pointe.

After the presentation of this Report to the Board for review and approval, the Board may adopt a resolution of intention to increase the existing assessment rate for Zone No. 21 and to ballot the property owners of record therein for the proposed levy and collection of assessments as specified in this Report.

The proposed increased annual assessment rate to be levied on properties within Zone No. 21, as described herein, will provide a funding source for the future operation, maintenance, and servicing of the irrigated turf, groundcover, shrubs, and trees of the private slopes and flat areas, as well as associated amenities and facilities within Zone No. 21. These improvements, and the need for continued maintenance and operation thereof, are a direct result of and integral to the development of the properties within Sunset Pointe. For each parcel within Zone No. 21, the improvements provide special benefits that are particular and distinct from general benefits to other parcels and/or the public at large. The proportionate special benefit derived by each parcel is determined in relationship to the entirety of the capital cost of operating and maintaining the improvements in the Zone. The assessment is apportioned so that the amount assessed to each

parcel does not exceed the reasonable cost of the proportional special benefit conferred on that parcel and does not include any costs attributable to general benefits.

If any section, subsection, sentence, clause, phrase, or portion of this Report is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of the Report.

Assessment Law

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the acquisition, construction, maintenance, and servicing of landscaping and appurtenant facilities. Section 22573 of the 1972 Act requires that the cost of these improvements be levied according to benefit rather than assessed value. This section states:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

In conjunction with the provisions of the 1972 Act, the California Constitution Article XIID addresses several key criteria for the levy of assessments, notably:

Article XIID Section 2d defines District as follows:

“District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service”;

Article XIID Section 2i defines Special Benefit as follows:

“Special benefit” means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute “special benefit.”

Article XIID Section 4a defines proportional special benefit assessments as follows:

“An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel.”

Effect of Proposition 218

On November 5, 1996, the Statewide electorate approved Proposition 218, Right to Vote on Taxes Act, which added Articles XIIC and XIID to the California Constitution. Article XIID affects all assessments upon real property for a special benefit conferred on the property. Assessments imposed under the 1972 Act encompasses these types of benefit assessments.

The provisions of Proposition 218 can be summarized in four general areas:

- Strengthens the general and special tax provisions of Propositions 13 and 62;
- Extends the initiative process to all local taxes, assessments, fees and charges;
- Adds substantive and procedural requirements to assessments; and
- Adds substantive and procedural requirements to property-related fees and charges.

Under Proposition 218, zones and parcels subject to a proposed new or increased assessment are balloted for those new or increased assessments in accordance with Article XIII D of the State Constitution.

Ballot Proceedings

Pursuant to section 4 of article XIII D of the California Constitution and the Proposition 218 Omnibus Implementation Act (Gov. Code, § 53750 et seq.), the County shall provide mailed notice of the proposed assessment increase to the record owner of each parcel identified as being subject to the assessment. The notice will include an assessment ballot and will be mailed at least 45 days before the public hearing on the proposed assessment increase.

At the time, date, and place stated in the notice, the Board shall conduct a public hearing on the proposed assessment increase and consider all objections or protests, if any. An impartial person designated by the Board who does not have a vested interest in the outcome of the proposed assessment increase shall tabulate the assessment ballots at the conclusion of the hearing.

As specified in section 53753, subdivision (e)(4) of the Government Code, a majority protest exists if the assessment ballots submitted in opposition to the proposed assessment increase exceed the assessment ballots submitted in its favor, weighting those assessment ballots according to the proportional financial obligation of the affected properties. If there is a majority protest, the assessment increase will not be imposed. However, the County may continue to levy and collect assessments at the current rate for Zone No. 21. If a majority protest does not exist, the Board may approve this Report and impose the increased assessments described herein.

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

Report Content

In accordance with article XIII D of the California Constitution and article 4, chapter 1 of the 1972 Act, this Report was prepared pursuant to Board resolution in connection with the proposed establishment of increased assessments, commencing in Fiscal Year 2025/2026, for LLAD No. 2, Zone No. 21. The Report consists of five (5) parts:

Part I

Plans and Specifications: Part I provides a general description of Zone No. 21 and the landscape improvements therein, and identifies all parcels within the Zone that will have a special benefit conferred upon them and upon which an assessment will be imposed. A diagram showing the exterior boundaries of the Zone and each parcel therein is provided in Part IV of this Report.

Part II

Method of Assessment: Part II sets forth the general and special benefits conferred on the parcels within Zone No. 21, the method used to calculate the proportionate special benefit derived by each parcel, and the method of apportionment so that the amount assessed to a parcel does not exceed the reasonable cost of the proportional special benefit conferred on that parcel and does not include any costs attributable to general benefits..

Part III

Estimate of Costs: Part III provides the estimated total annual operation and maintenance costs for Zone No. 21 and the maximum assessment for parcels within the Zone. This estimated annual total includes direct operational costs (e.g., regular landscape maintenance, utilities, etc.); collection of funds for anticipated future repair and rehabilitation of the improvements and amenities; and incidental expenses authorized by the 1972 Act (e.g., administration expenses, County and professional service fees, collection of appropriate fund balances, etc.).

Part IV

Boundary Diagram: Part IV contains a diagram showing the exterior boundaries of Zone No. 21 encompassing all benefitted parcels and identifies each parcel within the Zone. The Los Angeles County Assessor's map contains a detailed description of the lines and dimensions of each lot and parcel of land within Zone No. 21. The Boundary Diagram together with the Assessment Roll contained in Part V of this Report comprise the Assessment Diagram for Zone No. 21.

Part V

Assessment Roll: Part V lists each parcel included in Zone No. 21 and the corresponding proportional special benefit assessment amount, as determined based on the parcel's proportional Equivalent Benefit Units (EBU) allocation.

Part I - Plans and Specifications

Description of Zone No. 21

Zone No. 21 is comprised primarily of residential and commercial properties in the unincorporated area generally located West of the Golden State Freeway (I-5) and The Old Road and East of Sagecrest Circle. No modifications have been made to the boundaries of Zone No. 21 originally established by the Board on July 1, 1986.

The parcels of land within the subdivision are identified as:

Tract No. 43971	Tract No. 43794	Tract No. 43797
Tract No. 43972	Tract No. 43795	Tract No. 43798
Tract No. 43973	Tract No. 43976	

Improvements and Services

Improvements Authorized by the 1972 Act

The 1972 Act defines "improvement" 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" are defined to include all of the following:

- The costs 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 of the Streets and Highways Code.
- Costs associated with any elections held for the approval of a new or increased assessment.

"Maintain" or "maintenance" are defined to mean the 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.

"Service" or "servicing" are defined to mean the furnishing of water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Zone No. 21 Improvements

Properties within Zone No. 21 are assessed to provide funding for the continued operation, and maintenance of landscape improvements and related amenities that provide a particular and distinct special benefit to each parcel within the Zone. These improvements include various trees, turf, plants, shrubs, ground covers (including vegetation, mulch, and decomposed granite), irrigation and drainage systems, and other amenities such as concrete surfaces, entry monuments, and signage. Specific plans, specifications, and detailed drawings for these improvements are included in the tract and subdivision maps associated with the development of properties within Zone No. 21. Zone No. 21 includes a total of:

- Approximately 1,400 trees
- Approximately 0.16 acres of irrigated turf area;
- Approximately 30 acres of irrigated and planted slopes; and
- Approximately 4 acres of brush clearance area.

The costs of maintenance, utilities and supplies have increased over time, creating a widening gap between the full cost of operating, maintaining, and servicing the improvements in Zone No. 21 and the assessment revenue available to fund these services. Consequently, Public Works has gradually reduced the level of service to align with the available assessment funding, including:

- Reductions in the frequency that turf areas are mowed;
- Reductions in the frequency of trimming and pruning plants and trees; and
- Reductions in the frequency of weed, litter and debris control.

The budget and assessment rates described in this Report will provide sufficient funding for the future operation, maintenance, and servicing of the improvements within Zone No. 21. The proposed assessment increase, if approved, will support activities that include but are not limited to:

- Regular mowing and rejuvenation of turf areas;
- Regular tree trimming cycles;
- Regular pruning and trimming of plant material;
- Regular brush clearing;
- Regular weed and litter removal;

- Irrigation system monitoring, maintenance, and repair; and
- Repair and/or replacement as needed of vegetation and amenities damaged by weather or vandalism.

In addition to funding the regular operation and maintenance of the improvements, as authorized by the 1972 Act, the proposed assessment increase will also generate funding for related incidental expenses, including, but not limited to, administrative costs, periodic and/or planned repairs, and operational reserves.

Note that the new assessment rate being proposed does not include an annual cost-of-living adjustment. As a result, it is anticipated that the services detailed above will decline over time as costs to perform landscaping maintenance increase.

Part II - Method of Assessment

Special Benefit Analysis

In accordance with Proposition 218, the method of apportionment described in this Report utilizes accepted engineering practices to determine the proportionate special benefit derived by each parcel in relationship to the entirety of the cost to operate, maintain, and service the improvements within Zone No. 21. The costs of the general benefits identified below have been quantified and excluded from the total budget to be raised by the assessment.

The improvements within Zone No. 21, for which properties are being assessed and for which an increase in assessments is necessary, are essential for the development of properties within Zone No. 21 to their fullest potential and use. These improvements were originally installed in connection with the collective development of the properties within the Zone and were considered to be an integral part of developing those properties, consistent with the property development plans. Furthermore, these improvements were not required nor necessarily desired by any properties or developments outside the Zone boundaries, but were installed as an enhancement to the development of the properties within the Zone. In fact, in an analysis of adjacent or similar development areas in proximity to Zone No. 21, many of those developments and areas have similar local landscape amenities for which they are assessed or are privately maintained through an association or individual property owners.

Each assessed parcel within Zone No. 21 receives a particular and special benefit over and above any general benefit that may be conferred by the improvements. The services provided by the Zone enhance the suitability of each parcel within Zone No. 21 for human occupation. Only the specific properties that enjoy close and unique proximity and views of the specific improvements funded by the assessment are included in the Zone. "Close proximity" is defined as being within 500 feet of any improvement maintained by the Zone. "Unique proximity" is defined as being within the limits of the boundaries as established by the Zone's original formation documents. A parcel with both close and unique proximity receives special benefits from the improvements, including the following:

- Creation of individual lots for residential and commercial use that, in the absence of the landscape improvements, would not have been created;
- Enables each parcel to be sold, leased, financed or utilized as a separate lot;
- For commercial properties, the improved aesthetic appeal and enhanced desirability resulting from well-kept landscape improvements increases the draw of businesses to purchase or lease property within the Zone and opportunity to draw clientele; and
- Close proximity, as defined above, to improved landscaped areas and other public improvements within the Zone.

Clearly the improvements for Zone No. 21 incorporate local landscape amenities not found in all areas of the County and the properties to be assessed are part of a specific development area that created the need for these improvements. The improvements would otherwise not be necessary or required without the development or potential development of those properties. Moreover, the continued operation and maintenance of these local improvements at the level of service necessary to ensure the health, growth, and appearance thereof have a direct and particular impact on those properties and are in addition to what the County would otherwise be obligated to provide.

Ultimately, operation, maintenance, and servicing of these improvements are services provided directly to the individual properties in the Zone that are not provided to other properties or the public at large. As previously noted, similar local landscape improvements throughout the County are funded

either by local assessments, property associations, or privately by individual properties, and the properties within Zone No. 21 derive no more benefit from those localized improvements than those developments benefit from the improvements within Zone No. 21.

In determining the proportionate special benefit derived by each identified parcel, the proximity of the parcel to the public improvements detailed above, and the maintenance, servicing, and operating costs of said public improvements, were considered and analyzed. Due to the close and unique proximity of the parcels to the improvements within the Zone, it has been demonstrated and determined that the parcels are uniquely benefited by, and receive a direct advantage from, and are conferred a particular and distinct special benefit over and above general benefits by, the continued operation, maintenance, and servicing of these improvements in a way that is particular and distinct from the effect on other parcels and that real property in general and the public at large do not share.

General Benefit Analysis

Article XIIC of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. An assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given below.

There is no widely accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. The California Supreme Court's decision in *Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority* provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In interpreting Article XIII D, section 2, subdivision (b) of the California Constitution, the State Supreme Court noted: “general benefits are not restricted to benefits conferred only on persons and property outside the assessment district, but can include benefits both 'conferred on real property located in the district or to the public at large.'” (*Silicon Valley Taxpayer's Ass'n v. Santa Clara County Open Space Authority* (2008) 44 Cal.4th 431, 455, citing Art. XIII D, § 2, subd. (i).) Furthermore, the Court found “public at large” means “all members of the public – including those who live, work, and shop within the district – and not simply transient visitors.” (*Ibid.*)

While the landscape improvements within Zone No. 21 provide a special benefit to each parcel within the boundaries of the Zone, the improvements also provide a degree of “general benefit” since members of the general public may drive through the Zone and thereby receive a general benefit due to their enjoyment of the enhanced aesthetics of the neighborhood. In addition, the improvements also provide general benefits to properties inside and outside of the Zone, including enhanced property values. Due to the nature of the general benefit provided to properties outside of the zone, it is impossible to quantify the amount of general benefit these outside properties receive. Therefore, these general benefits are determined to equate to a conservative amount of about 12 percent of the total benefits provided by the Zone improvements.

As such, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 12 percent. The total Zone budget, as shown in this Report, is 88 percent of the total costs to administer and maintain the Zone.

Method of Assessment

Equivalent Benefit Units

To assess benefits equitably it is necessary to consider the entire scope of the improvements provided and to calculate each assessed property's relative share of the special benefits conferred by the improvements and services. The total annual budget for Zone No. 21 is allocated to parcels within the Zone by class, using "Equivalent Benefit Unit" (EBU) as the basic unit of benefit to represent the relative shares assessed to each class of property. This method of apportionment calculates the benefit derived by each assessed parcel as a multiple (or a fraction) of the EBU to establish proportional assessments utilizing a shared measure of proportional benefit based on each property's specific characteristics and relationship to the improvements compared to that of the base value.

For the purposes of this Engineer's Report, an EBU is the quantum of benefit derived from the funded Zone improvements by a developed single-family residential parcel. A majority of the parcels within Zone No. 21 are developed single-family residential parcels approximately 0.25 acre in size. The single-family residential parcel I has been selected as the basic unit "benchmark" for calculation of assessments since it represents most of the properties within Zone No. 21. Each of these parcels receive proportionately equal special benefits from the improvements. Thus, each single-family residential parcel is allocated 1.00 EBU.

Unlike single-family residential parcels, developed commercial parcels in Zone No. 21 vary in size. The theory of benefit, as stated above, is that the operation, maintenance, and servicing of these improvements enhance the suitability of each parcel within the Zone for human occupation. Larger developed commercial parcels would have the ability to draw more businesses and therefore derive larger benefits with the enhanced opportunity to draw clientele. Since the physical size of a parcel directly correlates with its capacity for human occupation, the EBU allocation for each developed commercial parcel in Zone No. 21 is calculated based on its acreage, with 1.00 EBU assigned for each 0.25 acre.

Land Use Designations

Based on available parcel information obtained from the County Assessor's Office, the total annual budget for Zone No. 21 is allocated to assessed parcels according to each parcel's land use designation.

Developed Single-Family Residential Parcels

Each developed single-family residential parcel is allocated 1.00 EBU.

Developed Commercial Parcels

The EBU allocation for developed commercial parcels is calculated based on acreage. Since single family residential parcels represent the basic unit of benefit and are each approximately 0.25 acre in size, each acre of a commercial property will be assessed at an equivalent rate of 4.00 EBUs per acre.

Exempt Parcels

Vacant parcels that are restricted in use and: (1) cannot be developed for human occupancy; (2) cannot be developed independently from an adjacent property; or (3) are part of a shared interest with other properties are assessed zero EBU. Due to their restricted development potential, they cannot derive any benefits based on enhanced suitability for human occupation.

Land Use Designation	EBU
Single Family Residential	1.00/each
Commercial	4.00/acre
Exempt Parcels	0.00/each

EBU Allocation

The following is a summary of the EBU allocation for assessed parcels within Zone No. 21.

Land Use Designation	No. of Parcels	EBU Allocation	Total EBU
Single Family Residential	238	1.00/each	238.00
Commercial	13	4.00/acre	57.50
Exempt Parcels	17	0.00/each	0.00
Total	268	-	295.50

Calculation of Assessments

The assessment amount per EBU for Zone No. 21 is calculated by:

Taking the “Total Annual Expenses” and subtracting the “General Benefit Cost” to establish the “Special Benefit Cost”;

Total Annual Expenses – General Benefit Cost = Special Benefit Cost

Various “Funding Adjustments” may be applied to the Special Benefit Cost, including, but not limited to:

- “Reserve Contribution” represents an amount collected by the County as reserve funds, which are carried over from year to year. The purpose of reserve funds is to save for unexpected expenses due to unforeseen circumstances, such as earthquake or fire. These unexpected expenses could include, but are not limited to, irrigation controller replacements, irrigation system repairs, replanting bare areas.
- “County Contribution” represents an adjustment that may be made if the County chooses to make a one-time contribution of funding to address a funding gap between the total assessment revenue and the costs to maintain the improvements.

These adjustments to the Special Benefit Costs result in the net special benefit amount to be assessed, or the "Total Assessment Amount."

Special Benefit Costs +/- Funding Adjustments = Total Assessment Amount

The amount identified as the “Total Assessment Amount” is divided by the total number of EBUs to establish the “Assessment Rate” for the Fiscal Year 2025-26. The Assessment Rate is then applied to each parcel’s individual EBU allocation, calculated based on the parcel’s proportionate special benefits, to determine the amount assessed to that parcel, or "Parcel Assessment Amount."

Total Assessment Amount / Total EBU = Assessment Rate

Assessment Rate x Parcel EBU Allocation = Parcel Assessment Amount

Part III - Estimate of Costs

Proposed Budget Fiscal Year 2025-26

The following budget for LLA District No. 2, Zone No. 21 provides an estimate of the annual costs to properly operate, maintain, and service the Zone improvements identified in Part I of this Report and establishes the proposed Assessment Rate for Fiscal Year 2025-26.

Los Angeles County Landscaping and Lighting Act District No. 2, Zone No. 21

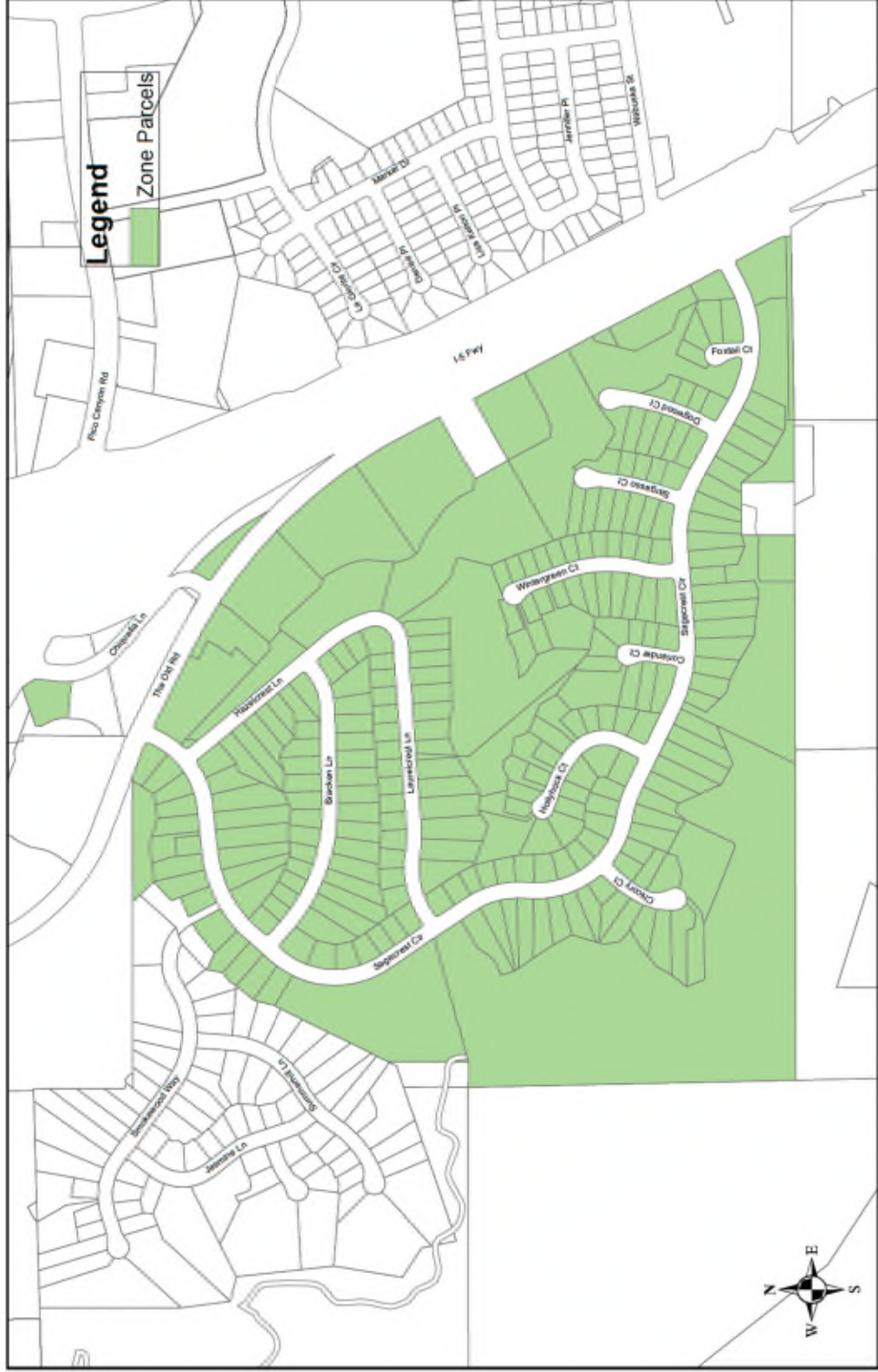
Budget Items	Total Budget
ANNUAL MAINTENANCE COSTS	
Landscape Maintenance Services	\$ 213,000.00
Pest Control	\$ 2,000.00
Total Annual Maintenance Costs	\$ 215,000.00
UTILITY COSTS	
Water	\$ 90,000.00
Electricity	\$ 1,500.00
Total Utility Costs	\$ 91,500.00
TOTAL MAINTENANCE FUNDING	\$ 306,500.00
PROGRAM SUPPORT & OTHER ANNUAL FUNDING COSTS	
Annual Reserve Contribution	\$ 5,000.00
Field/Contract Monitoring Expenses	\$ 58,000.00
Professional/County Administrative Expenses	\$ 2,000.00
Total Support & Other Annual Funding	\$ 65,000.00
TOTAL ANNUAL COSTS	\$ 371,500.00
TOTAL ELIGIBLE SPECIAL BENEFIT COST	\$ 371,500.00
General Benefit Cost ¹	\$ 44,580.00
BALANCE TO LEVY	\$ 371,500.00
DISTRICT STATISTICS	
Total Parcels	269
Parcels Levied	268
Total Benefit Units	295.5000
Current Maximum Assessment Rate per EBU	\$ 750.00
Proposed Assessment Rate per EBU for Fiscal Year 2025-26	\$ 1,257.19
Proposed Maximum Assessment Rate per EBU	\$ 1,257.19
Total Balloted Assessment Amount	\$ 371,499.65

¹ General Benefit Cost is not factored into the presented budget. It is separate from and in addition to the budget.

Part IV - Boundary Diagram

The following is a diagram showing the boundaries LLA District No. 2, Zone No. 21. The dimensions of all parcels within the boundaries of the Zone and depicted in this diagram are the same as the lines and dimensions of the parcels shown on the Los Angeles County Assessor's Parcel Maps, which are incorporated by reference. Part V provides an Assessment Roll listing the parcels depicted on this Boundary Diagram, each identified by an Assessor's Parcel Number (APN) assigned by the Los Angeles County Assessor's Office

County of Los Angeles Landscaping and Lighting District No. 2 Zone 21 Assessment Diagram



Part V - Assessment Roll

Parcel identification for each parcel within LLM District No. 2, Zone No. 21 is based on available parcel maps and property data from the Los Angeles County Assessor's Office. A listing of the APNs for parcels to be assessed within Zone No. 21, along with the corresponding Parcel Assessment Amount proposed for Fiscal Year 2025-26 is provided below.

Los Angeles County
 Landscaping and Lighting Act District No. 2, Zone No. 21 (Sunset Pointe)
 Proposed New/Increase Assessment for Fiscal Year 2025/2026

Assessor's Parcel Number	Land Use	EBU	Balloted Maximum Assessment	Proposed FY 25-26 Maximum Assessment Rate	Proposed FY 25-26 Assessment Rate
2826-021-024	Non-Residential	0.14	\$176.01	\$176.01	\$176.01
2826-038-002	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-003	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-004	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-005	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-006	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-007	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-008	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-009	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-010	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-011	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-012	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-013	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-014	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-015	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-016	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-017	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-018	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-019	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-020	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-021	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-022	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-023	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-024	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-025	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-026	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-027	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-028	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-029	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-030	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-031	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-032	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-033	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-034	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-038-037	Exempt	0	\$0.00	\$0.00	\$0.00

Los Angeles County
 Landscaping and Lighting Act District No. 2, Zone No. 21 (Sunset Pointe)
 Proposed New/Increase Assessment for Fiscal Year 2025/2026

2826-038-041	Non-Residential	1.37	\$1,722.35	\$1,722.35	\$1,722.35
2826-038-042	Non-Residential	0.57	\$716.60	\$716.60	\$716.60
2826-038-043	Non-Residential	1.98	\$2,489.24	\$2,489.24	\$2,489.24
2826-038-044	Exempt	0	\$0.00	\$0.00	\$0.00
2826-038-045	Exempt	0	\$0.00	\$0.00	\$0.00
2826-038-046	Non-Residential	0.36	\$452.59	\$452.59	\$452.59
2826-039-017	Non-Residential	8.36	\$10,510.11	\$10,510.11	\$10,510.11
2826-039-018	Non-Residential	11.92	\$14,985.70	\$14,985.70	\$14,985.70
2826-039-019	Non-Residential	12.00	\$15,086.28	\$15,086.28	\$15,086.28
2826-039-020	Non-Residential	5.64	\$7,094.07	\$7,094.07	\$7,094.07
2826-039-022	Exempt	0	\$0.00	\$0.00	\$0.00
2826-039-023	Exempt	0	\$0.00	\$0.00	\$0.00
2826-039-024	Exempt	0	\$0.00	\$0.00	\$0.00
2826-039-025	Exempt	0	\$0.00	\$0.00	\$0.00
2826-039-026	Exempt	0	\$0.00	\$0.00	\$0.00
2826-039-030	Non-Residential	3.24	\$4,073.30	\$4,073.30	\$4,073.30
2826-039-031	Non-Residential	7.16	\$9,001.48	\$9,001.48	\$9,001.48
2826-039-032	Non-Residential	1.57	\$1,973.79	\$1,973.79	\$1,973.79
2826-039-033	Non-Residential	3.19	\$4,010.44	\$4,010.44	\$4,010.44
2826-039-900	Exempt	0	\$0.00	\$0.00	\$0.00
2826-040-005	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-006	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-007	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-008	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-009	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-010	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-011	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-012	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-013	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-014	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-015	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-016	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-017	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-018	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-019	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-020	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-021	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19

Los Angeles County
 Landscaping and Lighting Act District No. 2, Zone No. 21 (Sunset Pointe)
 Proposed New/Increase Assessment for Fiscal Year 2025/2026

2826-040-022	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-023	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-024	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-025	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-026	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-027	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-028	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-037	Exempt	0	\$0.00	\$0.00	\$0.00
2826-040-038	Exempt	0	\$0.00	\$0.00	\$0.00
2826-040-039	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-040	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-041	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-046	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-047	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-048	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-049	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-050	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-051	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-052	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-040-053	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-002	Exempt	0	\$0.00	\$0.00	\$0.00
2826-041-003	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-004	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-005	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-006	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-007	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-008	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-009	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-010	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-011	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-012	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-013	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-014	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-015	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-016	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-017	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-018	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-019	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-020	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19

Los Angeles County
 Landscaping and Lighting Act District No. 2, Zone No. 21 (Sunset Pointe)
 Proposed New/Increase Assessment for Fiscal Year 2025/2026

2826-041-021	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-022	Exempt	0	\$0.00	\$0.00	\$0.00
2826-041-023	Exempt	0	\$0.00	\$0.00	\$0.00
2826-041-024	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-025	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-026	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-027	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-028	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-029	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-030	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-031	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-032	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-033	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-034	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-035	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-036	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-037	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-041-038	Exempt	0	\$0.00	\$0.00	\$0.00
2826-041-039	Exempt	0	\$0.00	\$0.00	\$0.00
2826-042-002	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-003	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-004	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-005	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-006	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-007	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-008	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-009	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-010	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-011	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-012	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-013	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-014	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-015	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-016	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-017	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-018	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-019	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-020	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-021	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19

Los Angeles County
 Landscaping and Lighting Act District No. 2, Zone No. 21 (Sunset Pointe)
 Proposed New/Increase Assessment for Fiscal Year 2025/2026

2826-042-022	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-023	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-024	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-025	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-026	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-027	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-028	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-029	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-030	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-031	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-032	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-033	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-034	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-042-037	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-043-001	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-043-002	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-043-003	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-043-004	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-043-005	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-043-006	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-043-007	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-043-008	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-043-009	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-043-014	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-043-015	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-043-018	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-043-024	Exempt	0	\$0.00	\$0.00	\$0.00
2826-043-028	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-043-031	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-043-045	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-001	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-002	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-003	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-004	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-005	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-006	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-007	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-008	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-009	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19

Los Angeles County
 Landscaping and Lighting Act District No. 2, Zone No. 21 (Sunset Pointe)
 Proposed New/Increase Assessment for Fiscal Year 2025/2026

2826-044-010	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-011	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-012	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-013	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-014	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-015	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-022	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-023	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-024	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-025	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-026	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-029	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-030	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-031	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-032	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-033	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-034	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-035	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-036	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-037	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-038	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-039	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-040	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-041	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-042	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-043	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-044	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-045	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-046	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-047	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-048	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-049	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-050	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-053	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-054	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-055	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-056	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-057	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-058	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19

Los Angeles County
 Landscaping and Lighting Act District No. 2, Zone No. 21 (Sunset Pointe)
 Proposed New/Increase Assessment for Fiscal Year 2025/2026

2826-044-059	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-060	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-061	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-062	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-063	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-064	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-067	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-068	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-069	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-070	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-071	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-072	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-073	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-074	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-075	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-076	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-077	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-078	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-079	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-044-080	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-045-001	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-045-002	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-045-003	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-045-004	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-045-005	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-045-006	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-045-007	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-045-008	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-045-009	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-045-010	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-045-011	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-045-012	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-045-013	Exempt	0	\$0.00	\$0.00	\$0.00
2826-045-014	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-045-015	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-045-016	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-045-017	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-045-018	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-045-019	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19

Los Angeles County
Landscaping and Lighting Act District No. 2, Zone No. 21 (Sunset Pointe)
Proposed New/Increase Assessment for Fiscal Year 2025/2026

2826-045-020	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-045-021	Single-Family Residential	1	\$1,257.19	\$1,257.19	\$1,257.19
2826-086-032	Exempt	0	\$0.00	\$0.00	\$0.00
Totals:		295.50	\$371,503.17		

Note: Total balloted maximum assessment may not tie to budget due to rounding.

**COUNTY OF LOS ANGELES BOARD OF SUPERVISORS
RESOLUTION OF INTENTION TO ORDER THE INCREASE OF ASSESSMENTS
FOR COUNTY LANDSCAPING AND LIGHTING ACT DISTRICT 2,
ZONE 21 (SUNSET POINTE), BEGINNING IN FISCAL YEAR 2025-26,
PRELIMINARILY APPROVING THE ENGINEER'S REPORT IN CONNECTION
WITH THE INCREASE IN ASSESSMENTS, 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 (Act), Section 22500 et. seq., of the California Streets and Highways Code; and

WHEREAS, the Director of Public Works, in accordance with Article XIII D, Section 4, of the California Constitution, has prepared and filed an Engineer's Report with the Executive Officer of the Board for submission to the Board to support an increase in assessment rate for LLA District 2, Zone 21 (Sunset Pointe) (hereinafter referred to as the Zone); and

WHEREAS, the proposed increase of the existing rate is for the purpose of providing funds for maintenance services in the Zone pursuant to provisions of the Act; and

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

SECTION 1. That the procedure for increasing assessments in the Zone shall be undertaken under and in accordance with Section 53753 of the California Government Code and Article XIII D of the California Constitution.

SECTION 2. A ballot and public hearing notice will be sent to all property owners within the subject Zone at least 45 days before the public hearing. The ballots will be weighted by the amount of assessment to be paid by each property owner within the subject Zone. The proposed increase will be abandoned if the weighted majority of ballots submitted before the close of the public hearing are opposed to the assessment increase.

SECTION 3. That on the 29th day of April 2025, at the hour of 9:30 a.m. of said day, is the day and hour, and the Chambers of the Board of Supervisors of the County of Los Angeles, Room 381B, Kenneth Hahn Hall of Administration, 500 West Temple Street (corner of Temple Street and Grand Avenue), Los Angeles, California 90012, is the place fixed by the Board for the public hearing on the proposed assessment increase; and is the time and place any and all persons may testify and be heard on these matters.

The foregoing resolution was adopted on the 11th day of March 2025, by the Board of Supervisors of the County of Los Angeles and ex-officio the governing body of all other special assessment and taxing districts, agencies, and authorities for which said Board so acts.



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

By *Marisa Oleceda*
Deputy

APPROVED AS TO FORM:
DAWYN R. HARRISON

By *Heidi Liu*
County Counsel

**COUNTY OF LOS ANGELES BOARD OF SUPERVISORS
RESOLUTION ORDERING THE INCREASE OF ASSESSMENTS RATE FOR
LANDSCAPING AND LIGHTING ACT DISTRICT 2, ZONE 21 (SUNSET POINTE)
FOR THE 2025-26 FISCAL YEAR**

WHEREAS, the Board of Supervisors of the County of Los Angeles previously approved the formation of Los Angeles County Landscaping and Lighting Act (LLA) District 2, Zone 21 (Sunset Point), for the purpose of providing funds for the operation of said zone, pursuant to provisions of the Landscaping and Lighting Act of 1972 (Act), Section 22500 et. seq. of the California Streets and Highways Code; and

WHEREAS, the Board of Supervisors, on February 4, 2025, adopted a Resolution of Intention to increase the assessment rate for LLA District 2, Zone 21 (Sunset Pointe), pursuant to provisions of the Act; and

WHEREAS, the Board of Supervisors approved and filed the Engineer's Report for LLA District 2, Zone 21 (Sunset Pointe), as required by law; and

WHEREAS, the Executive Officer of the Board of Supervisors caused ballots and public hearing notices to be mailed to property owners of identified parcels within LLA District 2, Zone 21 (Sunset Pointe), in the manner required by Section 53753 of the California Government Code and Article XIII D of the California Constitution to determine support or opposition on the matter of the assessment increase; and

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

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

SECTION 1. That this Board hereby orders the increase in the assessment rate for LLA District 2, Zone 21 (Sunset Pointe), in the amount set forth in the Engineer's Report beginning in Fiscal Year 2025-26.

SECTION 2. That in subsequent fiscal years, the Board of Supervisors may thereafter impose the assessment at any rate or amount that is less than or equal to the amount authorized for Fiscal Year 2025-26, as described in the Engineer's Report and the Resolution of Intention.

SECTION 3. That the Executive Officer of the Board of Supervisors is hereby ordered and directed to file a certified copy of this resolution upon its adoption with the Auditor-Controller.

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The foregoing resolution was adopted on the _____ day of _____ 2025, by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies, and authorities for which said Board so acts.

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

By _____
Deputy

APPROVED AS TO FORM:
DAWYN R. HARRISON

By  _____
County Counsel

**FINDINGS PURSUANT TO CALIFORNIA ENVIRONMENTAL QUALITY ACT
GUIDELINES SECTION 15273(a)**

The Board of Supervisors finds as follows:

1. The proposed action is to increase the existing special benefit assessment levy for Landscape Maintenance District 2, Zone 21 (Sunset Pointe), service charges, for Fiscal Year 2025-26.
2. This levy increase is based on a detailed Engineer's Report, which has estimated anticipated operational expenses for Landscape Maintenance District 2, Zone 21 (Sunset Pointe). The Engineer's Report has confirmed that the increased levy will allow for sufficient maintenance within Landscape Maintenance District 2, Zone 21 (Sunset Pointe).
3. For the above reasons and those stated in the February 4, 2025, Board Letter and accompanying documents related to the increase of these levies, the proposed action is exempt from review under the California Environmental Quality Act, pursuant to Section 21080, subsections (b)(8), of the Public Resources Code and Section 15273 of the California Environmental Quality Act guidelines.

APPROVED AS TO FORM AND LEGALITY
Claudia G. Silva, County Counsel

By: _____
Gregory L. Lusitana
Senior Deputy County Counsel