



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

July 07, 2026

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
LANDSCAPING AND LIGHTING ACT DISTRICTS 1, 2, AND 4
ANNUAL ASSESSMENT PROCEDURE – FISCAL YEAR 2026-27
(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 2026-27.

IT IS RECOMMENDED THAT THE BOARD:

1. Find that the proposed action is 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 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 2026-27.
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 2026-27.
4. Set the public hearing for July 28, 2026, 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 2026-27.

5. Instruct the Executive Officer of the Board to publish notice of the public hearing at least 10 days prior to the public hearing date, pursuant to Section 22626, subsection (a), of the California Streets and Highways Code.

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

1. After receiving all verbal statements and all written comments made or filed by any member of the public, authorize revisions, if needed, to any of the matters provided in the Engineer's Report, including changes to the proposed improvements, diagrams, or assessment rates.

2. Adopt the Resolution Confirming the Diagram and Assessment in County Landscaping and Lighting Act Districts 1, 2, and 4, and zones therein for Fiscal Year 2026-27 and approve the assessment rates, either as originally proposed or as revised by the Board, and order the maintenance and operation work to be done for each County Landscaping and Lighting Act District and zone therein. Adoption of the Resolution shall constitute the levying of annual assessments in County Landscaping and Lighting Act Districts 1, 2, and 4, and zones therein for Fiscal Year 2026-27.

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 establish the landscape maintenance assessment rates for Fiscal Year (FY) 2026-27 for County Landscaping and Lighting Act (LLA) Districts 1, 2, and 4, and zones therein. These assessments fund the maintenance and operation of landscaping improvements identified in the enclosed Engineer's Report (Enclosure A).

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 County 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 County LLA Districts and zones therein are funded by the assessments established by the Board of Supervisors and included in the Landscape Maintenance Districts and LLA District Funds FY 2026-27 Budgets. Based on the existing rates, the proposed assessments will generate approximately \$7.3 million in total revenue for LLA Districts 1, 2, and 4, and zones therein for FY 2026-27.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

On July 12, 1979; August 10, 1995; and July 22, 1997, the Board approved the formation of County LLA Districts 1, 2, and 4, and zones therein, pursuant to the California Streets and Highways Code, Division 15, LLA of 1972 (Act), Section 22500 et seq., to pay for the costs of landscape maintenance

by assessing those properties that benefit from the improvements financed.

On June 12, 1979, the Board approved the method of distributing maintenance costs based on land use and/or benefit received by each assessed parcel. This same method will be used to calculate the assessment rates for FY 2026-27. The proposed assessment rates, including Consumer Price Index adjustments on each of the various lots or parcels, are shown in detail in the Engineer's Report. No new or increased assessments above the amounts previously authorized by the Board are proposed for properties within County LLA Districts 1, 2, or 4, and zones therein for FY 2026-27.

Section 22621 of the California Streets and Highways Code sets forth the procedural requirements for the continued levying of landscaping assessments at existing rates for the upcoming fiscal year. In accordance with section 22622 of the California Streets and Highways Code, the local legislative body must adopt an initial resolution and call for the preparation of an Engineer's Report that identifies, for each LLA district and zone therein, the assessment amount, the scope of maintenance provided, and the special benefit derived. Accordingly, on January 13, 2026, the Board adopted the Resolution Initiating Proceedings for the Annual Levy and Collection of Assessments for County LLA Districts 1, 2, and 4, and zones therein for FY 2026-27.

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, 2026, and ending June 30, 2027, along with the methodology for calculating the direct assessments to be collected via the consolidated tax bill from properties within LLA Districts 1, 2, and 4, and zones therein in order to provide funding for landscaping improvements and maintenance that benefit the assessed properties. Sections 22623 and 22624 of the California Streets and Highways Code provides that the Board may approve the enclosed Engineer's Report and adopt the Resolution of Intention to Order the Annual Levy and Collection of Assessments for County LLA Districts 1, 2, and 4, and zones therein for FY 2026-27 (Enclosure B).

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 may also close the public 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, 2026, without prior consent of the Auditor-Controller.

Pursuant to Section 22631 of the California Streets and Highways Code, after the Board considers all verbal statements and all written protests made or filed by any interested person, the Board may adopt the enclosed Resolution Confirming the Diagram and Assessment in County LLA Districts 1, 2, and 4, and zones therein for FY 2026-27 (Enclosure C), either as filed or as modified by the Board. The adoption of the resolution shall constitute the levy of an assessment for the fiscal year referred to in the assessment.

County Counsel has reviewed and approved this Board letter and the enclosed Resolutions as to form.

ENVIRONMENTAL DOCUMENTATION

The proposed project is exempt from CEQA. The project, to approve the annual levying of

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, subdivision (h) and 15304 of the CEQA Guidelines and Classes 1(j) and 4 of the County's Environmental Document Reporting Procedures and Guidelines, Appendix G. The project involves maintenance of existing landscaping 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; 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 Board letter and the signed Resolutions to the Assessor (Ownership Services Section) and to the Auditor-Controller (Tax Division).

Respectfully submitted,



MARK PESTRELLA, PE

Director

MP:YH:jc

Enclosures

c: Assessor (Ownership Services)
Auditor-Controller (Tax Division)
Chief Executive Office (Christine Frias)
County Counsel
Executive Office, Board of Supervisors



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County of Los Angeles Department of Public Works

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

FISCAL YEAR 2026-2027 ENGINEER'S REPORT

INTENT MEETING: JUNE 30, 2026
PUBLIC HEARING: JULY 28, 2026

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

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 2026-27, 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 map(s) 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 _____ day of _____, 2026.

Willdan Financial Services

Michelle Laase, Project Manager
District Administration Services

By: _____

Tyrone Peter
PE # C 81888

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I. OVERVIEW

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 2026-27. 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, signed 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 2026-27 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 2026-27.

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:

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

⁽¹⁾ 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.

⁽²⁾ 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 LLA District No. 2 as of April 19, 2022.

Zone	Zone Name	Annexation
2-19	Sagewood Valencia	8/10/1995
2-21	Sunset Pointe ⁽¹⁾	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 ⁽²⁾	8/10/1995
2-45	Lake Los Angeles	8/10/1995
2-55	Castaic North Bluff ⁽³⁾	8/10/1995
2-58	Rancho El Dorado	8/10/1995

⁽¹⁾ On April 29, 2025, after confirming that no majority protest existed, the Board of Supervisors approved an increase to the maximum assessment rate, raising it from \$750 per EBU to \$1,257.19 per EBU.

⁽²⁾ Should no majority protest be found at the Public Hearing on July 28, 2026, assessment fees will rise from \$300 per EBU to \$500 per EBU.

⁽³⁾ On July 22, 2025, the Board of Supervisors did not approve an increase to the assessment rate levied for Zone 55 due to majority protest, in accordance with Proposition 218.

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, 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 rate is not exceeded, assessment balloting is not required.

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

Zone	Zone Name	Annexation
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 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).

An assessment increase for Zone No. 21 was approved pursuant to Article XIII D in Fiscal Year 2025-26 (April 29, 2025).

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

Assessments for Zone 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 in the following Zones authorized an annual increase to the maximum assessment rate 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 area ("CPI"), from February of the prior year to February of the current calendar year. This increase enables the District to keep current with increases in the cost of labor and materials.

The maximum assessment rates for the following Zones will be increased by 2.93% for Fiscal Year 2026-27 in accordance with CPI increase from February 2025 to February 2026.

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

A. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT

As applicable or may be applicable the Districts, 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, paving, water, irrigation, drainage, or electrical facilities.
- The maintenance, 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 for 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 improvements consist of one acre of landscaped and irrigated median and 0.3 acres of stamped concrete. The zone contains five irrigation controllers, five backflow prevention devices, approximately 30 brass irrigation valves, five master valves and five flow meter sensors. Zone 1 underwent landscape renovations in April 2024 on Stevenson Ranch Parkway entryways.

Zone 1A Copperhill Drive

Zone 1A is located in the Unincorporated County jurisdiction, along Copper Hill Drive, west of Avenida Rancho Tesoro. 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 of maintained area, one controller, two backflow prevention devices, 15 irrigation valves, and one 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 30 acres of maintenance area comprised of slopes and flat planter areas, one pocket park, and approximately 1,400 trees. Zone 21 has about three acres of defensible space brush clearance. The zone contains seven smart weather-based irrigation controllers, nine backflow prevention devices, and approximately 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, about 20 acres of defensible space brush clearance, and over 7,000 trees. The zone contains 104 irrigation controllers, 104 backflow prevention devices, approximately 2,300 brass irrigation valves, 103 master valves and flow sensors, and over 35 irrigation 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 approximately 0.9 acres of irrigated maintained area and about two acres comprised of flat planters. The zone contains two irrigation controllers, two backflow prevention devices, approximately 20 brass irrigation valves, and two master valves.

Zone 32 Lost Hill Commercial

Zone 32 is located in the Unincorporated Community of Santa Monica Mountains, south of Agoura Road and east of Liberty Canyon Road. The zone consists of approximately 10 acres of slope area. Slope protection tarps have been installed in this zone.

Zone 34 Hacienda

Zone 34 is located in the Unincorporated Community of Hacienda Heights, along South Hacienda Boulevard and adjacent residential streets, with La Monde Street to the north and Colima Road and Richview Drive to the south. Zone improvements consist of approximately three acres of landscaped and hardscape medians and parkways with trees, ground cover, and shrubs. The zone has six backflow prevention devices, six irrigation controllers, and 150 valves.

Zone 35 Montebello

Zone 35 is located in the Unincorporated Community of East Los Angeles near the City of Montebello, north of Ferguson Drive and south of Whittier Boulevard. The zone consists of about 11 acres of irrigated planters with approximately 0.2 acres of a dry stream river rock path within

the Northside and Southside Drives center medians. The trees within the center medians are pruned and trimmed annually to maintain a park-like appearance within this residential area.

Current improvements include decomposed granite pathways, benches, landscape lighting and pet stations.

Zone 36 Mountain Valley

Zone 36 is located in the Unincorporated Community of Castaic south of Sloan Canyon Road, from Del Valle Park to Quail Valley Road. Zone 36 consists of about 4.5 acres, two irrigation controllers, two backflow prevention devices, 60 irrigation valves, and two 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, including defensible space brush clearance. It contains 30 irrigation controllers, 28 backflow prevention devices, 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 38 consists of approximately 19 acres including defensible space brush clearance. It contains five irrigation controllers, five backflow prevention devices, 50 irrigation valves, and 5 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, four irrigation controllers, four backflow prevention devices, 100 irrigation valves, and four master valves.

Zone 43 Rowland Heights

Zone 43 is located in the Unincorporated Community of Rowland Heights, north and south of Pathfinder Road, with Portside Drive to the east and Pepperdale Drive to the west. It consists of approximately 10 acres of planted slopes, 11 acres of defensible space brush clearance and 57 acres of natural area. The zone has five backflow prevention devices, five irrigation controllers, and 125 valves.

On June 24, 2014, the Board of Supervisors did not approve an increase in the assessment rate levied on Zone 43 due to a majority protest vote, in accordance with Proposition 218.

Zone 45 Lake Los Angeles Park

Zone 45, also known as Stephen Sorensen Park (renamed in 2003 by a Board motion), was formed at the request of the Lake Los Angeles Park Association to create a community park. It is located in the Unincorporated Community of Lake Los Angeles, south of East Avenue M and west of 180th Street East. Maintenance is provided by the Department of Parks and Recreation.

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 the Interstate 5 Freeway exit. The zone consists of about 0.8 acres, two irrigation controllers, one backflow prevention device, 100 irrigation valves, and two master valves.

On July 22, 2025, the Board of Supervisors did not approve an increase in the assessment rate levied on Zone 55 due to a majority protest vote, in accordance with Proposition 218.

Zone 58 Rancho El Dorado

Zone 58 is located in the Unincorporated Community of Rowland Heights, south of East Pathfinder Road, with South Ridgeview Avenue to the east and South Nogales Street to the west. It consists of approximately 8 acres of planted slopes and flat areas. The zone has four backflow prevention devices, four irrigation 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 Sagecrest Circle and west of The Old Road. Zone 63 consists of approximately 6.5 acres 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. The zone contains two irrigation controllers, two backflow prevention devices, approximately 25 irrigation brass valves, and two master valves. A meeting with the HOA was held in January 2026 to discuss the current maintenance services and financial status.

Zone 64 Double C Ranch

Zone 64 is located in the Unincorporated Community of Stevenson Ranch surrounded by The Old Road and Victoria Road until The Old Road and Red Oak Court. Zone 40 consists of about 7.6 acres, four irrigation controllers, four backflow prevention devices, 100 irrigation valves, and four 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 Rd, 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 one irrigation controller, one backflow prevention device, one 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, seven irrigation controllers, seven backflow prevention devices, 175 irrigation valves, and seven master valves.

Zone 73 Westridge

Zone 73 is located in the Unincorporated Community of Stevenson Ranch and encompasses the subdivisions east and west of Valencia Boulevard, south of The Old Road. The zone consists of about 43.1 acres including defensible space brush clearance. It consists of 38 irrigation controllers, 38 backflow prevention devices, 950 irrigation valves, and 38 master valves.

Zone 75 Westridge Area Wide

Zone 75 is located in the Unincorporated Community of Stevenson Ranch 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 of median areas, six irrigation controllers, six backflow prevention devices, 150 irrigation valves, and six master valves.

Zone 78 Old Road Area Wide

Zone 78 is located in the Unincorporated Community of Stevenson Ranch 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, one irrigation controller, one backflow prevention device, 25 irrigation valves, and one master valve.

Zone 79 Old Road Local

Zone 79 is located in the Unincorporated Community of Stevenson Ranch 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 1.2 acres, one irrigation controller, one backflow prevention device, 25 irrigation valves and one master valve.

Zone 80 Entrada

Zone 80 is located in the Unincorporated Community of Stevenson Ranch, 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. It consists of about 6.5 acres of maintenance area. Zone 80 is comprised of landscaped slopes. The zone has two irrigation controllers, two backflow prevention devices, 59 irrigation valves, and two master valves.

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.

Zone 82 Spring Canyon

Zone 82 is located in the Unincorporated Community of Agua Dulce, east of the City of Santa Clarita, with the Antelope Valley Freeway to the east and Valley Canyon Road to the south. It consists of approximately 551 acres.

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.

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 Los Angeles County Fire Requirements found in the Los Angeles County Code of Ordinances Title 32, other ornamental vegetation, servicing of related appurtenant landscape structures or facilities, and 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 2026-27 Updates

All zones, excluding District No. 2, Zone 34, District No. 2, Zone 38, District No. 4, Zone 73, and District No. 4, Zone 82 will be assessed at the Maximum Assessment Rate for Fiscal Year 2026-27.

Due to the solicitation of new maintenance contracts, some zones are subject to decreases in service in Fiscal Year 2026-27 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 2026-27:

Zone 1 – Stevenson Ranch Area Wide: The Zone underwent landscape renovations in April 2024 on Stevenson Ranch Parkway entryways. In 2025, approximately 1 acre of the existing landscape was replaced with new plant material. New solar flood lights were added to the entry monument signs. Sections of the median will be mulched and fertilized as needed.

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 2026-27. 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, with only two service days a year. As part of essential maintenance efforts, a broken pipe was repaired.

Zone 21 – Sunset Pointe: Community meetings were held on June 11, 2024, September 16, 2024, and October 22, 2024, as well as an open house on June 17, 2024, to discuss current services and a potential assessment fee increase. A proposed assessment fee increase was voted on and no majority protest was found at the Public Hearing held on April 29, 2025. Services have been increased to the level discussed during the 2024 community engagement meetings. A one-time zone overhaul project was conducted in Fiscal Year 2024-25 and Fiscal Year 2025-26. The scope of work of this project included concrete drainage repairs, the installation of seven weather-based irrigation controllers with flow sensors and master valves, painting the monument sign, and trimming of approximately 950 trees.

Zone 25 - Stevenson Ranch: The Zone has been going through planting renovations along various parkway slopes at the community's request, such as: Stevenson Ranch Parkway, Wilde Ave, Poe Parkway Hemmingway, and Stafford Canyon. The work involved planting and mulching of over 5,000 plants. To enhance the irrigation systems, 18 controllers were replaced with new smart, weather-based smart controllers and older deteriorating galvanized pipes were replaced with durable UVR/PVC-piping along Steinbeck Avenue and Joyce Place. Furthermore, over 2,500 trees have been trimmed to help maintain the area's aesthetic appeal and tree health.

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 2026-27. 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 34 – Hacienda: A controller was upgraded and mulch was added to the center medians on Hacienda Boulevard. Six trees were removed by Southern California Edison due to safety interferences with their powerlines. The six trees were replaced by the zone.

Zone 35 – Montebello: A grant-funded 3rd phase of the three-phase landscape improvement project was completed in April 2025. The project focused on preserving existing vegetation and upgrading irrigation systems for two controllers. Landscape enhancements included planting 12 new trees in the median, adding mulch and shrubs, hydroseeding, applying weed control and soil treatments. To prevent erosion and support healthy plant growth, geotextiles and plastic sheeting were installed along with earth dikes, drainage swales, slope drains, and stream bank stabilization.

Irrigation improvements featured new valve boxes, drip lines, pressure relief valves, coupling valves, and gauge valves for better water management. A decomposed granite path was added for improved access and visual appeal. One controller was upgraded with a new master valve, flow sensor, remote control valves, air relief valves, conduit, and enclosures.

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 2026-27. The Zone will continue to be subject to annual assessments for maintenance of improvements up to the authorized maximum assessment. Due to insufficient funding, maintenance activities and service

levels have been reduced. Vegetation management measures were implemented within these constraints, including the removal of dead Acacia in one area.

Zone 37 – Castaic Hillcrest: 11 controllers were upgraded to weather-based smart controllers with flow sensors to better track water usage and potential leaks. A fallen tree was removed, and overgrown Acacia was cleared. New plants were installed in the median and at the community entrances. Acacia was reduced in multiple areas as part of ongoing landscape management. Two stolen backflow prevention devices were replaced.

Zone 38 – Sloan Canyon: Ground cover was replanted in affected areas restoring vegetation and improving the landscape stability. Two new smart, weather-based irrigation controllers were installed. Rotor sprinklers were added at the end of Barcelona Place for improved coverage and fire risk. Dead Acacia trees were removed and part of the irrigation system was adjusted.

Zone 40 – Castaic Shadow Lake: A stolen backflow prevention device was replaced, which affects the amount of existing fund. Based on projected revenues and expenses, the Zone will not have sufficient funds to maintain a full level of service through Fiscal Year 2026-27. 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. A community meeting was held on December 3, 2024 to update the community on the current budget.

Zone 43 – Rowland Heights: Two stolen backflow prevention devices were replaced. Due to the lack of sufficient funds, maintenance and services are operating at a reduced level. Community meetings were held on April 8, 2025, December 3, 2025, March 11, 2026 and April 1, 2026. This was to inform residents of the current budget and proposed assessment fee increase options for increased services. Prior to the third meeting in March 2026, defensible space brush clearance was performed in the vegetated area at the end of Ruth Court. A Proposition 218 vote will be initiated in June 2026. Should the assessment increase pass, services will be increased to the level discussed during the community engagement meetings. Should the assessment increase fail, the zone will continue to be assessed at the maximum allowable amount and the maintenance and services will continue to operate 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 2026-27. Community meetings were held on October 29, 2024, December 11, 2024, and February 25, 2025, as well as a community walk on November 10, 2024 to discuss decreased services and options for an assessment fee increase to increase services. On July 22, 2025, the Board of Supervisors did not approve the increase due to the majority protest vote. As discussed through the community engagement and via three letters sent directly to residents, brush clearance services will no longer be provided in this zone.

Zone 58 – Rancho El Dorado: 45 trees were trimmed at the recommendation of a certified arborist, and one fallen tree was removed.

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 2026-27. 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 70 – Somerset Castaic (Lakeview): New groundcover was planted, overgrown acacia was removed, and two new irrigation pumps were installed.

Zone 73 – Westridge: A series of maintenance activities were completed at the request of the residents, including the replanting of parkway areas along Valencia Boulevard and Westridge Parkway and along Sycamore Meadow, application of supplemental fertilizer to turf areas, followed by the replacement of corroded electrical junction boxes in control panels. Recycled water signage was updated per the instruction of Santa Clarita Valley Water Agency.

Zone 75 – Westridge Areawide: Mulch was installed along the medians of Valencia Boulevard. Recycled water signage was updated per the instruction of Santa Clarita Valley Water Agency.

Zone 79 – The Old Road Local: A commercial construction project encroached on the LMD landscape easement, which decreased the maintenance area in the zone slightly. Revision to the maintenance easement is in progress and the diagram in this report (Appendix B) will be updated in a future engineer's report when the changes are final. Recycled water signage was updated per the instruction of Santa Clarita Valley Water Agency.

Zone 80 – Recycled water signage was updated per the instruction of Santa Clarita Valley Water Agency.

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 2026-27 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 BUDGETS

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 Estimated Zone Budgets for Fiscal Year 2026-27 have been included as Appendix A of this Report. Please refer to that section for details.

IV. METHOD OF APPORTIONMENT

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 the assessment to be 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. A special benefit is a particular and distinct benefit conferred upon a specific parcel that is 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 thereof is guaranteed through the establishment of a landscape maintenance district. In accordance with Proposition 218, the methods of apportionment determined for the Districts and Zones included in this report utilize accepted engineering practices to determine the proportionate special benefit derived by each parcel in relation to the entirety of the cost to operate, maintain, and service the improvements within each separate and distinct Zone. The improvements within the Zones, for which properties are being assessed, are essential for the development of properties within the particular Zone to their fullest potential and use. These improvements were originally installed in connection with the collective development of the properties within the Zones and were considered to be an integral part of developing those properties, consistent with the associated development plans. Furthermore, these improvements were neither required nor necessarily desired by any properties or developments outside the Zone boundaries but were installed as enhancements to the development of the properties within the Zone.

Each assessed parcel within the Zones 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 the Zones for human occupation. Examples of special benefits that parcels may enjoy include the following:

- Creation of individual lots for residential and commercial use that, in the absence of landscape improvements, would not have been created;
- Enhancement of 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-maintained landscape improvements increase the likelihood of attracting businesses to purchase or lease property within the Zone as well as drawing clientele.

Each Zone is unique in required maintenance responsibilities, land use types, and size, therefore, the specific special benefit received by each Zone is particular to that specific zone.

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 include the following:

- Creation of individual lots for residential and commercial use which, in the absence of the landscape improvements, may not have otherwise been feasible;
- 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-maintained landscape improvements increase the attractiveness of the Zone to prospective businesses and their potential clientele.

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 assessable 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 Engineer's Report, June 2008; additionally, the determination of general and special benefit was addressed and updated in the LLA District No. 2, Zone 21, Sunset Pointe Engineer's Report, April 2025. For Zone No. 37, the determination of general and special benefits was addressed in the 2018-19 Engineer's Report. Said benefits are summarized as follows:

Zone No. 21 (Sunset Pointe)

Special benefits enjoyed by parcels assessed in Zone 21 include 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.

Zone No. 25 (Stevenson Ranch)

For Zone 25 the area within the road rights-of-way and surrounding the development are landscaped easements. Special benefits enjoyed by parcels assessed in Zone 25 include the following:

- Creation of individual lots for residential and commercial use which, in the absence of the landscape improvements, may not have otherwise been feasible;
- 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-maintained landscape improvements increase the attractiveness of the Zone to prospective businesses and their potential clientele.

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 special benefits equally from the maintenance of the improvements. Special benefits enjoyed by parcels in these zones include the following:

- Creation of individual lots for residential and commercial use which, 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.

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. Costs for general benefits derived from the maintenance and operation of this zone are excluded from the assessment amount.

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 or parcels in the Zones.

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 assessable 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. Special benefits enjoyed by parcels in this zone include the following:

- Creation of individual lots for residential and commercial use which, in the absence of the landscape improvements, may not have otherwise been feasible;
- 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-maintained landscape improvements increase the attractiveness of the Zone to prospective businesses and their potential clientele.

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. Special benefits enjoyed by parcels in this zone include the following:

- Creation of individual lots for residential and commercial use which, in the absence of the landscape improvements, may not have otherwise been feasible;
- 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-maintained landscape improvements increase the attractiveness of the Zone to prospective businesses and their potential clientele.

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. Special benefits enjoyed by parcels in this zone include the following:

- Creation of individual lots for residential and commercial use which, 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-maintained landscape improvements increase the attractiveness of the Zone to prospective businesses and their potential clientele.

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 type of improvements remains unchanged.

Zone No. 82 (Spring Canyon)

Currently, the district has no maintenance costs as the area is still 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, Zone 82.

C. GENERAL BENEFIT

In addition to the special benefits received by the parcels within each of the various Districts and Zones, the maintenance, operation, and servicing of landscaping improvements may also provide general benefits. Pursuant to Article XIII D of the California Constitution, only special benefits are assessable, and the cost of any general benefits must be identified and excluded from the assessments levied on benefiting parcels.

General benefits are those benefits that are not particular and distinct to specific parcels and are not over and above the benefits received by other properties. General benefits are typically shared by the public at large and may be experienced by persons who do not reside within the Districts or Zones.

The California Supreme Court's decision in *Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority* provides clarification by stating 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 Court noted that general benefits are not restricted to benefits conferred only on persons and property outside the assessment district but may include benefits conferred on real property in the district or the public at large. The Court further explained that “public at large” means all members of the public including those who live, work, and shop within the district and not simply transient visitors.

Within the Districts and Zones, general benefits may result from improvements that are visible to or accessible by the public, including landscaped medians, parkways, slopes, and community facilities. These improvements may contribute to the overall visual environment, community

character, and aesthetic quality of the surrounding area and may be experienced by individuals who are not owners of property within the Districts or Zones.

While the landscape improvements within the Districts and Zones provide a special benefit to each parcel within the boundaries, they also provide a degree of general benefit because members of the public may pass through or observe the improvements and derive value from the enhanced environment. Any general enhancement of property value resulting from the improvements is considered a general benefit and is not used as a basis for determining special benefit assessments.

Due to the indirect nature of these general benefits, and because they are broadly shared and not parcel-specific, it is not feasible to precisely quantify their value. General benefits are therefore evaluated at the Zone level based on the specific characteristics of the improvements within each Zone, including their visibility, accessibility, and relationship to the public at large.

Based on this evaluation, general benefits are conservatively estimated to comprise approximately 12 percent (12%) of the total cost of the improvements and services within each Zone. This estimate is based on the Engineer's professional judgment and reflects a reasonable and conservative allocation of costs attributable to benefits received by the public at large. While the specific characteristics of each Zone were considered in this evaluation, the application of a consistent percentage ensures a uniform and equitable allocation of general benefit costs across all assessed parcels. This portion represents the cost attributable to general benefits and is excluded from the assessments levied on benefiting parcels.

LLA District No. 1

In LLA District No. 1, general benefits are primarily associated with landscaped improvements located within public rights-of-way that are visible to and experienced by the broader community. These improvements are generally linear in nature and primarily serve the parcels within the District, resulting in a relatively limited level of general benefit.

LLA District No. 2

In LLA District No. 2, general benefits vary by Zone due to differences in the type and location of improvements. Certain Zones include publicly visible landscaping within roadways and community areas, while others include improvements such as park and recreational facilities.

For example, Zone No. 45 (Lake Los Angeles) includes park facilities that are accessible to persons outside the benefit Zone and therefore provides a relatively higher degree of general benefit compared to more internally oriented improvements. However, the primary purpose and use of the park improvements are to serve the parcels within the Zone, and the special benefits to those parcels remain predominant. Use of the facilities by persons outside the Zone is considered incidental relative to the direct and particular benefits provided to the assessed parcels.

Accordingly, while Zone No. 45 exhibits a relatively higher level of general benefit compared to other Zones, the application of a 12 percent general benefit allocation within the Zone represents a reasonable and conservative estimate of the portion of total benefits attributable to the public at large.

LLA District No. 4

In LLA District No. 4, general benefits are generally limited due to the localized nature of many of the improvements, which primarily serve the parcels within each Zone. However, certain improvements, including landscaped medians, slopes, and parkways that are visible from public areas, provide a modest level of general benefit to the public at large.

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. For all zones, except for the “exceptions” described below, 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 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

Land Use	Description	EBU
Single Family Residential	1 parcel	1.00
Commercial	1 acre	4.00
Exempt Parcels	1 parcel	0.00

Zone 25 within LLA District No. 2

Land Use	Description	EBU
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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

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

The Assessment Roll stating the net amount to be assessed upon assessable lands within the Districts and Zones for Fiscal Year 2026-27 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 (July 23, 2025) from the County of Los Angeles, Office of the Assessor.

VI. APPENDIX A- FISCAL YEAR 2026-27 ESTIMATE OF COSTS AND BUDGET

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
Annual Operation & Maintenance				
Landscape Maintenance Costs/Labor	\$195,000	\$8,000	\$263,000	\$3,116,000
Utilities	3,000	3,000	98,000	820,000
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
Subtotal Annual Operation & Maintenance Costs	\$201,400	\$11,000	\$364,500	\$3,982,800
Incidental Expenditures				
Operational Reserve Collection	\$0	\$376	\$7,000	\$0
Subtotal Operational Reserve	\$0	\$376	\$7,000	\$0
Total Expenses				
Total Expenses	\$201,400	\$11,376	\$371,500	\$3,982,800
Contributions (-)				
Project Fund Contribution	(\$26,594)	\$0	\$0	(\$383,125)
Emergency Appropriation Contribution	0	0	0	0
Total Funding Adjustments	(\$26,594)	\$0	\$0	(\$383,125)
General Benefit Cost	24,168	1,365	44,580	477,936
Balance to Levy	\$174,808	\$11,376	\$371,500	\$3,599,675
Total Parcels Levied	3,684	158	251	3,681
Total Equivalent Benefit Units	3,684,000	158,000	295,500	3,872,200
Total Parcel Count	3,805	160	269	3,805
Applied Rate per Benefit Unit	\$47.45	\$72.00	\$1,257.19	\$929.62
Maximum Rate per Benefit Unit (Current Fiscal Year)	\$47.450	\$72.000	\$1,257.190	\$929.620
Maximum Rate per Benefit Unit (Prior Fiscal Year)	\$47.450	\$72.000	\$1,257.190	\$903.140
Inflationary Factor Applied to Maximum Rate				2.93%
Fund Balance Information				
Beginning Projected Fund Balance	\$327,000	\$12,000	\$183,000	\$2,446,000
Fund Balance Activity	(26,594)	0	0	(383,125)
Operational Reserves Collection	0	376	7,000	0
Transfer to Capital Improvement Fund	0	0	0	0
Ending Projected Fund Balance	\$300,406	\$12,376	\$190,000	\$2,062,875
Reserve (Board Approval Needed) Information				
Reserve Balance	\$0	\$0	\$0	\$0
Capital Improvement Information				
Beginning Capital Improvement Fund Balance	\$0	\$0	\$0	\$0
Fund Balance Activity	0	0	0	0
Ending Capital Improvement Fund Balance	\$0	\$0	\$0	\$0
Total Available Fund Balance	\$300,406	\$12,376	\$190,000	\$2,062,875
Total Anticipated Revenues (Balance to Levy + Fund Balances)	\$475,212	\$23,752	\$561,499	\$5,662,549

	2-26	2-32	2-34	2-35
Budget Items	Emerald Crest	Lost Hills Commercial	Hacienda	Montebello
Fund	P54	P3A	P59	P60
Annual Operation & Maintenance				
Landscape Maintenance Costs/Labor	\$24,000	\$24,000	\$94,000	\$292,000
Utilities	2,000	0	19,000	104,000
Specialized Other Services/Requests	1,000	0	4,000	5,000
Consultant Fees	100	100	400	800
Capital Improvement Projects	0	0	0	0
Subtotal Annual Operation & Maintenance Costs	\$27,100	\$24,100	\$117,400	\$401,800
Incidental Expenditures				
Operational Reserve Collection	\$1,083	\$0	\$0	\$0
Subtotal Operational Reserve	\$1,083	\$0	\$0	\$0
Total Expenses				
Total Expenses	\$28,183	\$24,100	\$117,400	\$401,800
Contributions (-)				
Project Fund Contribution	\$0	(\$13,100)	(\$114,474)	(\$276,680)
Emergency Appropriation Contribution	0	0	0	0
Total Funding Adjustments	\$0	(\$13,100)	(\$114,474)	(\$276,680)
General Benefit Cost	3,382	2,892	14,088	48,216
Balance to Levy	\$28,183	\$11,000	\$2,926	\$125,120
Total Parcels Levied	134	5	2,926	1,955
Total Equivalent Benefit Units	134.0000	5.0000	2,926.0000	1,955.0000
Total Parcel Count	135	5	2,945	2,003
Applied Rate per Benefit Unit	\$210.32	\$2,200.00	\$1.00	\$64.00
Maximum Rate per Benefit Unit (Current Fiscal Year)	\$210.322	\$2,200.000	\$27.000	\$64.000
Maximum Rate per Benefit Unit (Prior Fiscal Year)	\$204.331	\$2,200.000	\$27.000	\$64.000
Inflationary Factor Applied to Maximum Rate	2.93%			
Fund Balance Information				
Beginning Projected Fund Balance	\$38,000	\$91,000	\$1,196,000	\$986,000
Fund Balance Activity	0	(13,100)	(114,474)	(276,680)
Operational Reserves Collection	1,083	0	0	0
Transfer to Capital Improvement Fund	0	0	0	0
Ending Projected Fund Balance	\$39,083	\$77,900	\$1,081,526	\$709,320
Reserve (Board Approval Needed) Information				
Reserve Balance	\$0	\$0	\$133,000	\$0
Capital Improvement Information				
Beginning Capital Improvement Fund Balance	\$0	\$0	\$0	\$0
Fund Balance Activity	0	0	0	0
Ending Capital Improvement Fund Balance	\$0	\$0	\$0	\$0
Total Available Fund Balance	\$39,083	\$77,900	\$1,081,526	\$709,320
Total Anticipated Revenues (Balance to Levy + Fund Balances)	\$67,266	\$88,900	\$1,084,452	\$834,440

	2-36	2-37	2-38	2-40
Budget Items	Mountain Valley	Castaic Hillcrest	Sloan Canyon	Castaic Shadow Lake
Fund	PA5	P3B	PB5	P43
Annual Operation & Maintenance				
Landscape Maintenance Costs/Labor	\$49,000	\$666,000	\$304,000	\$47,000
Utilities	10,000	174,000	40,000	27,000
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
Subtotal Annual Operation & Maintenance Costs	\$60,200	\$850,600	\$348,600	\$75,200
Incidental Expenditures				
Operational Reserve Collection	\$0	\$80,322	\$0	\$0
Subtotal Operational Reserve	\$0	\$80,322	\$0	\$0
Total Expenses				
Total Expenses	\$60,200	\$930,922	\$348,600	\$75,200
Contributions (-)				
Project Fund Contribution	(\$8,469)	(\$97,254)	(\$43,322)	(\$12,576)
Emergency Appropriation Contribution	0	0	0	0
Total Funding Adjustments	(\$8,469)	(\$97,254)	(\$43,322)	(\$12,576)
General Benefit Cost	7,224	111,711	41,832	9,024
Balance to Levy	\$51,731	\$833,668	\$305,278	\$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	376	309
Applied Rate per Benefit Unit	\$179.00	\$867.50	\$811.91	\$206.00
Maximum Rate per Benefit Unit (Current Fiscal Year)	\$179,000	\$867,501	\$1,045,589	\$206,000
Maximum Rate per Benefit Unit (Prior Fiscal Year)	\$179,000	\$842,791	\$1,015,806	\$206,000
Inflationary Factor Applied to Maximum Rate		2.93%	2.93%	
Fund Balance Information				
Beginning Projected Fund Balance	\$88,000	\$636,000	\$1,581,000	\$57,000
Fund Balance Activity	(8,469)	(97,254)	(43,322)	(12,576)
Operational Reserves Collection	0	80,322	0	0
Transfer to Capital Improvement Fund	0	0	0	0
Ending Projected Fund Balance	\$79,531	\$619,068	\$1,537,678	\$44,424
Reserve (Board Approval Needed) Information				
Reserve Balance	\$0	\$0	\$0	\$0
Capital Improvement Information				
Beginning Capital Improvement Fund Balance	\$0	\$0	\$0	\$0
Fund Balance Activity	0	0	0	0
Ending Capital Improvement Fund Balance	\$0	\$0	\$0	\$0
Total Available Fund Balance	\$79,531	\$619,068	\$1,537,678	\$44,424
Total Anticipated Revenues (Balance to Levy + Fund Balances)	\$131,262	\$1,452,735	\$1,842,956	\$107,048

	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
Annual Operation & Maintenance				
Landscape Maintenance Costs/Labor	\$41,100	\$242,000	\$16,000	\$52,000
Utilities	21,300	0	3,000	31,000
Specialized Other Services/Requests	1,000	75,000	1,000	1,000
Consultant Fees	200	600	100	200
Capital Improvement Projects	0	0	0	0
Subtotal Annual Operation & Maintenance Costs	\$63,600	\$317,600	\$20,100	\$84,200
Incidental Expenditures				
Operational Reserve Collection	\$0	\$25,650	\$0	\$0
Subtotal Operational Reserve	\$0	\$25,650	\$0	\$0
Total Expenses				
Total Expenses	\$63,600	\$343,250	\$20,100	\$84,200
Contributions (-)				
Project Fund Contribution	(\$1,200)	(\$83,982)	(\$670)	(\$7,200)
Emergency Appropriation Contribution	0	0	0	0
Total Funding Adjustments	(\$1,200)	(\$83,982)	(\$670)	(\$7,200)
General Benefit Cost	7,632	41,190	2,412	10,104
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
Applied Rate per Benefit Unit	\$300.00	\$57.95	\$67.00	\$770.00
Maximum Rate per Benefit Unit (Current Fiscal Year)	\$300.000	\$57.950	\$67.000	\$770.000
Maximum Rate per Benefit Unit (Prior Fiscal Year)	\$300.000	\$57.950	\$67.000	\$770.000
Inflationary Factor Applied to Maximum Rate				
Fund Balance Information				
Beginning Projected Fund Balance	\$50,000	\$652,000	\$5,500	\$32,000
Fund Balance Activity	(1,200)	(83,982)	(670)	(7,200)
Operational Reserves Collection	0	25,650	0	0
Transfer to Capital Improvement Fund	0	0	0	0
Ending Projected Fund Balance	\$48,800	\$593,668	\$4,830	\$24,800
Reserve (Board Approval Needed) Information				
Reserve Balance	\$0	\$75,000	\$0	\$0
Capital Improvement Information				
Beginning Capital Improvement Fund Balance	\$0	\$0	\$0	\$0
Fund Balance Activity	0	0	0	0
Ending Capital Improvement Fund Balance	\$0	\$0	\$0	\$0
Total Available Fund Balance	\$48,800	\$593,668	\$4,830	\$24,800
Total Anticipated Revenues (Balance to Levy + Fund Balances)	\$111,200	\$852,937	\$24,260	\$101,800

*The budget is subject to change based on the rate outlined in the June 9, 2026, Zone 43 Engineer's Report, contingent on approval at the July 28, 2026, Public Hearing.

	4-63	4-64	4-66	4-70
Budget Items	The Enclave	Double C Ranch	Valencia Marketplace	Lakeview
Fund	P3D	P3E	P3G	P25
Annual Operation & Maintenance				
Landscape Maintenance Costs/Labor	\$38,000	\$70,000	\$87,000	\$88,000
Utilities	10,000	25,000	6,000	33,000
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
Subtotal Annual Operation & Maintenance Costs	\$49,200	\$97,200	\$95,200	\$123,300
Incidental Expenditures				
Operational Reserve Collection	\$0	\$0	\$1,877	\$352
Subtotal Operational Reserve	\$0	\$0	\$1,877	\$352
Total Expenses				
Total Expenses	\$49,200	\$97,200	\$97,077	\$123,652
Contributions (-)				
Project Fund Contribution	(\$1,244)	(\$17,872)	\$0	\$0
Emergency Appropriation Contribution	0	0	0	0
Total Funding Adjustments	(\$1,244)	(\$17,872)	\$0	\$0
General Benefit Cost	5,904	11,664	11,649	14,838
Balance to Levy	\$47,956	\$79,328	\$97,077	\$123,652
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
Applied Rate per Benefit Unit	\$622.80	\$268.00	\$3,235.90	\$1,472.05
Maximum Rate per Benefit Unit (Current Fiscal Year)	\$622.800	\$268.000	\$3,235.903	\$1,472.055
Maximum Rate per Benefit Unit (Prior Fiscal Year)	\$622.800	\$268.000	\$3,143.729	\$1,430.124
Inflationary Factor Applied to Maximum Rate			2.93%	2.93%
Fund Balance Information				
Beginning Projected Fund Balance	\$27,000	\$46,000	\$353,000	\$114,000
Fund Balance Activity	(1,244)	(17,872)	0	0
Operational Reserves Collection	0	0	1,877	352
Transfer to Capital Improvement Fund	0	0	0	0
Ending Projected Fund Balance	\$25,756	\$28,128	\$354,877	\$114,352
Reserve (Board Approval Needed) Information				
Reserve Balance	\$0	\$0	\$0	\$0
Capital Improvement Information				
Beginning Capital Improvement Fund Balance	\$0	\$0	\$0	\$0
Fund Balance Activity	0	0	0	0
Ending Capital Improvement Fund Balance	\$0	\$0	\$0	\$0
Total Available Fund Balance	\$25,756	\$28,128	\$354,877	\$114,352
Total Anticipated Revenues (Balance to Levy + Fund Balances)	\$73,711	\$107,456	\$451,954	\$238,004

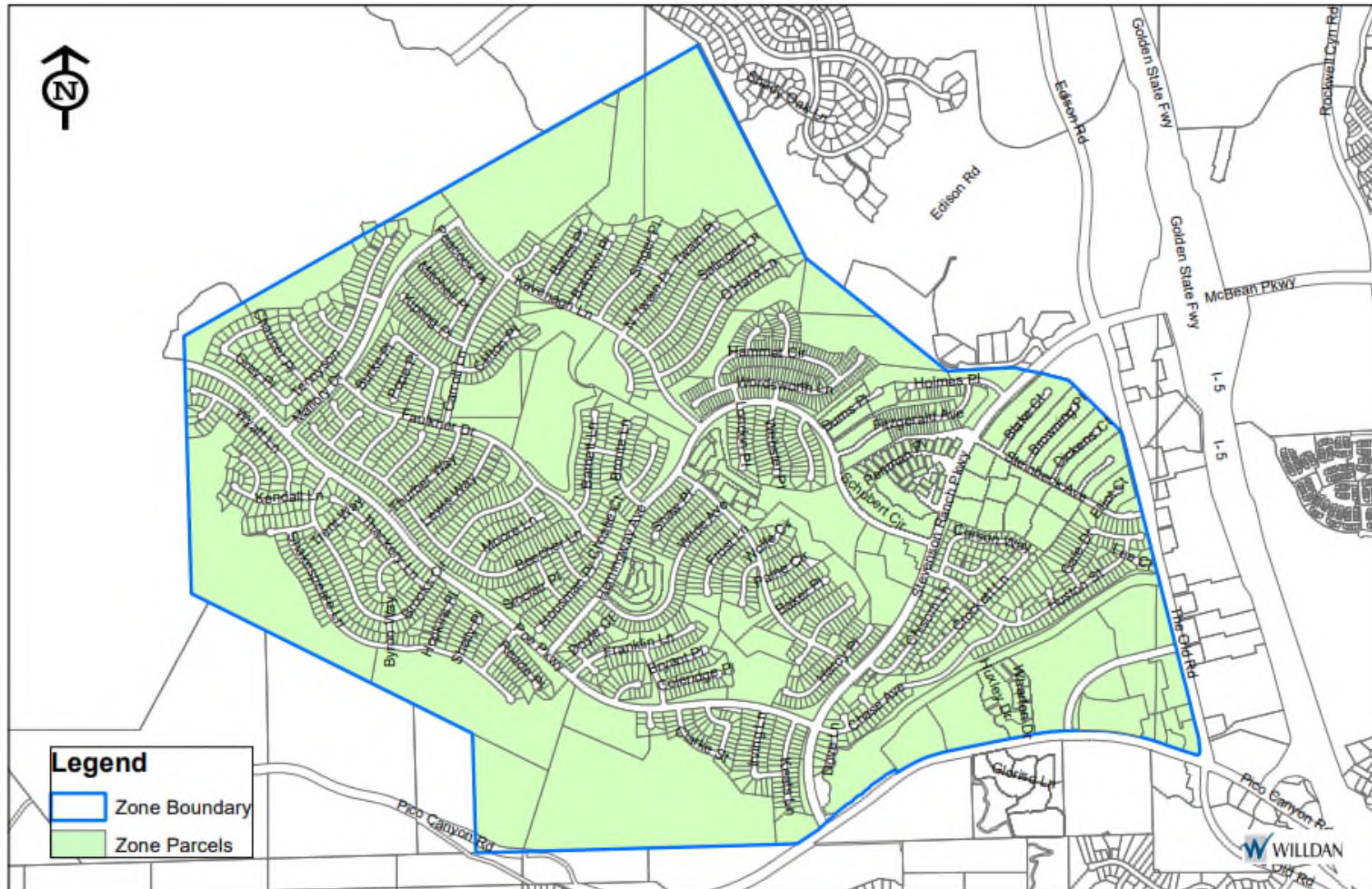
	4-73	4-75	4-78	4-79
Budget Items	Westridge	Westridge Area Wide	The Old Road Area-Wide	The Old Road Local
Fund	P28	P30	P33	P34
Annual Operation & Maintenance				
Landscape Maintenance Costs/Labor	\$771,000	\$95,000	\$33,000	\$47,000
Utilities	254,000	26,000	11,000	9,000
Specialized Other Services/Requests	9,000	2,000	1,000	1,000
Consultant Fees	1,600	300	100	200
Capital Improvement Projects	0	0	0	0
Subtotal Annual Operation & Maintenance Costs	\$1,035,600	\$123,300	\$45,100	\$57,200
Incidental Expenditures				
Operational Reserve Collection	\$0	\$0	\$0	\$0
Subtotal Operational Reserve	\$0	\$0	\$0	\$0
Total Expenses				
Total Expenses	\$1,035,600	\$123,300	\$45,100	\$57,200
Contributions (-)				
Project Fund Contribution	(\$348,486)	(\$3,898)	(\$5,239)	(\$2,442)
Emergency Appropriation Contribution	0	0	0	0
Total Funding Adjustments	(\$348,486)	(\$3,898)	(\$5,239)	(\$2,442)
General Benefit Cost	124,272	14,796	5,412	6,864
Balance to Levy	\$687,114	\$119,402	\$39,861	\$54,758
Total Parcels Levied	1,062	1,064	32	32
Total Equivalent Benefit Units	1,062.0000	1,064.0000	39.4236	39.2686
Total Parcel Count	1,193	1,193	34	34
Applied Rate per Benefit Unit	\$647.00	\$112.22	\$1,011.10	\$1,394.45
Maximum Rate per Benefit Unit (Current Fiscal Year)	\$1,187.745	\$112.228	\$1,011.110	\$1,394.456
Maximum Rate per Benefit Unit (Prior Fiscal Year)	\$1,153.912	\$109.031	\$982.309	\$1,354.735
Inflationary Factor Applied to Maximum Rate	2.93%	2.93%	2.93%	2.93%
Fund Balance Information				
Beginning Projected Fund Balance	\$1,543,000	\$469,000	\$37,000	\$111,000
Fund Balance Activity	(348,486)	(3,898)	(5,239)	(2,442)
Operational Reserves Collection	0	0	0	0
Transfer to Capital Improvement Fund	0	0	0	0
Ending Projected Fund Balance	\$1,194,514	\$465,102	\$31,761	\$108,558
Reserve (Board Approval Needed) Information				
Reserve Balance	\$0	\$0	\$0	\$0
Capital Improvement Information				
Beginning Capital Improvement Fund Balance	\$0	\$0	\$0	\$0
Fund Balance Activity	0	0	0	0
Ending Capital Improvement Fund Balance	\$0	\$0	\$0	\$0
Total Available Fund Balance	\$1,194,514	\$465,102	\$31,761	\$108,558
Total Anticipated Revenues (Balance to Levy + Fund Balances)	\$1,881,628	\$584,504	\$71,622	\$163,316

	4-80	4-82	Totals
Budget Items	Entrada	Spring Canyon	Total District Budget
Fund	P36	P39	
Annual Operation & Maintenance			
Landscape Maintenance Costs/Labor	\$177,000	\$0	\$6,839,100
Utilities	13,000	0	1,742,300
Specialized Other Services/Requests	3,000	0	172,000
Consultant Fees	400	0	16,300
Capital Improvement Projects	0	0	0
Subtotal Annual Operation & Maintenance Costs	\$193,400	\$0	\$8,769,700
Incidental Expenditures			
Operational Reserve Collection	\$16,633	\$0	\$133,292
Subtotal Operational Reserve	\$16,633	\$0	\$133,292
Total Expenses			
Total Expenses	\$210,033	\$0	\$8,902,992
Contributions (-)			
Project Fund Contribution	(\$2,077)	\$0	(\$1,449,904)
Emergency Appropriation Contribution	0	0	0
Total Funding Adjustments	(\$2,077)	\$0	(\$1,449,904)
General Benefit Cost	25,204	0	1,068,359
Balance to Levy	\$207,956	\$0	\$7,453,088
Total Parcels Levied	5	0	22,478
Total Equivalent Benefit Units	13.7270	0.0000	22,737.1192
Total Parcel Count	5	517	23,633
Applied Rate per Benefit Unit	\$15,149.44	\$0.00	
Maximum Rate per Benefit Unit (Current Fiscal Year)	\$15,149.450	\$192.042	
Maximum Rate per Benefit Unit (Prior Fiscal Year)	\$14,717.921	\$186.572	
Inflationary Factor Applied to Maximum Rate	2.93%	2.93%	
Fund Balance Information			
Beginning Projected Fund Balance	\$1,098,000	\$127,000	\$12,305,500
Fund Balance Activity	(2,077)	0	(1,449,904)
Operational Reserves Collection	16,633	0	133,292
Transfer to Capital Improvement Fund	0	0	0
Ending Projected Fund Balance	\$1,112,556	\$127,000	\$10,988,888
Reserve (Board Approval Needed) Information			
Reserve Balance	\$0	\$0	\$208,000
Capital Improvement Information			
Beginning Capital Improvement Fund Balance	\$0	\$0	\$0
Fund Balance Activity	0	0	0
Ending Capital Improvement Fund Balance	\$0	\$0	\$0
Total Available Fund Balance	\$1,112,556	\$127,000	\$10,988,888
Total Anticipated Revenues (Balance to Levy + Fund Balances)	\$1,320,513	\$127,000	\$18,441,977

VII. APPENDIX B- FISCAL YEAR 2026-27 DISTRICT DIAGRAMS

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.

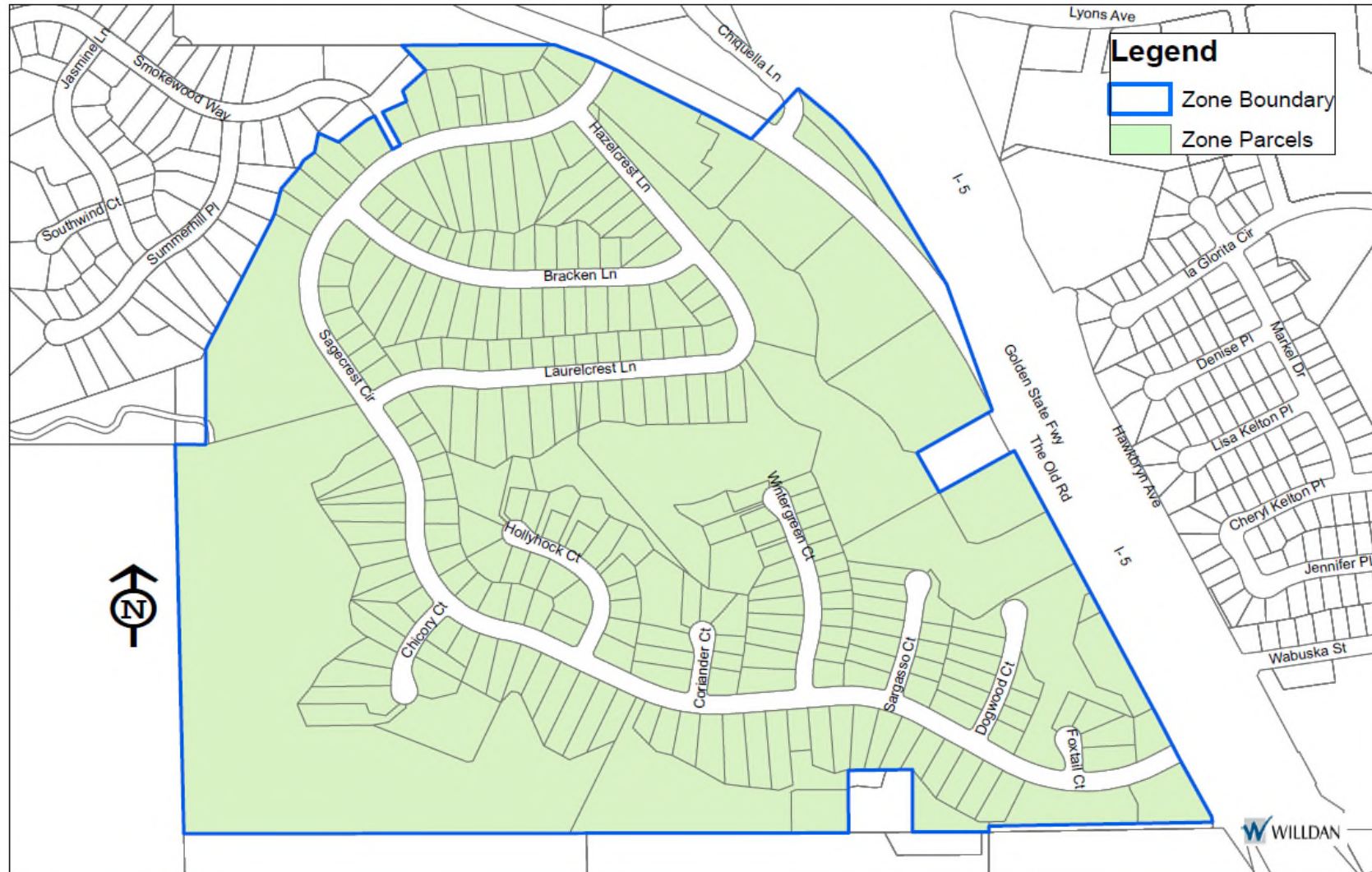
Landscaping and Lighting Act District No. 1 Zone 1 Stevenson Ranch Area Wide



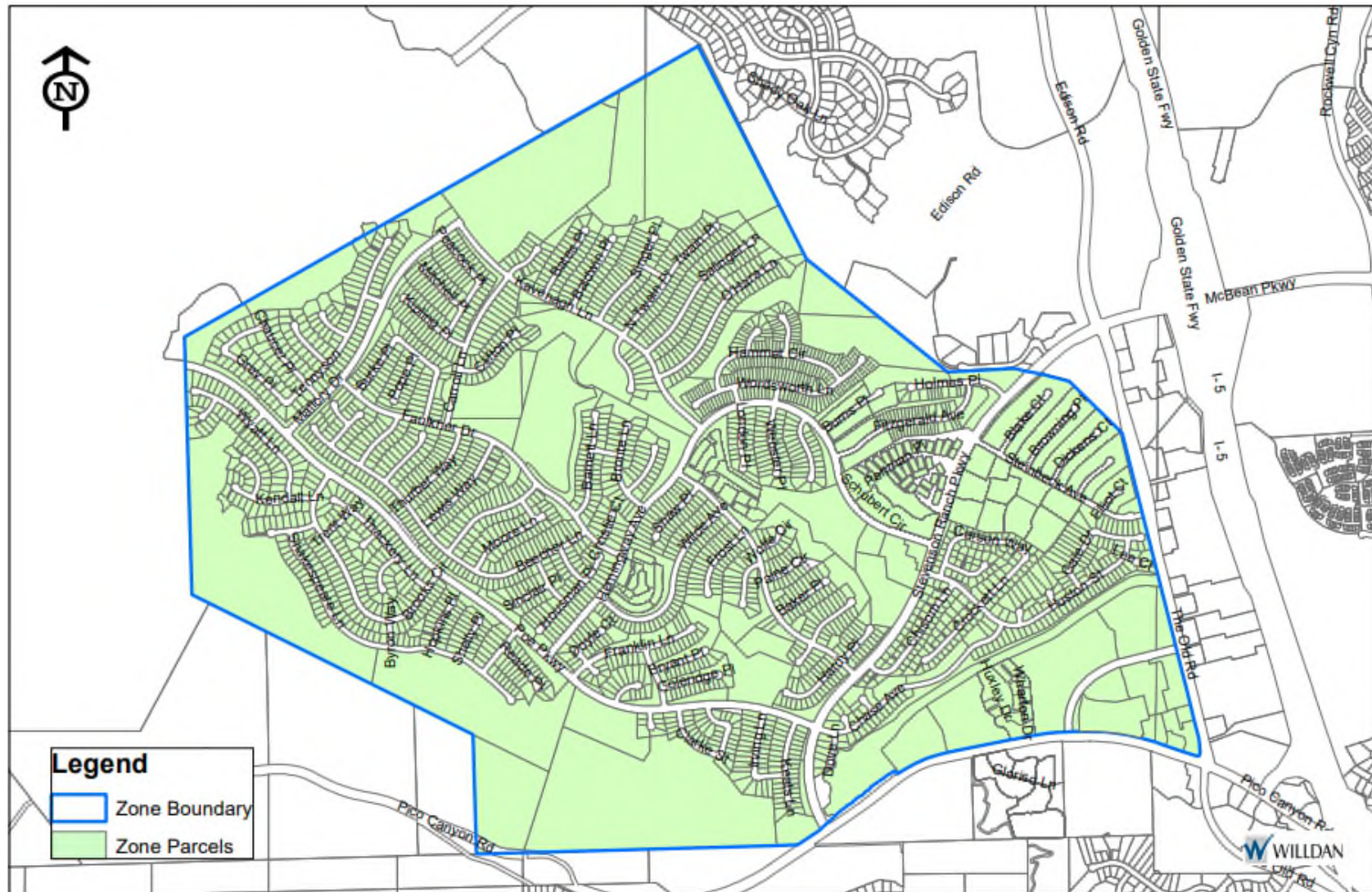
Landscaping and Lighting Act District No. 2 Zone 19 Sagewood Valencia



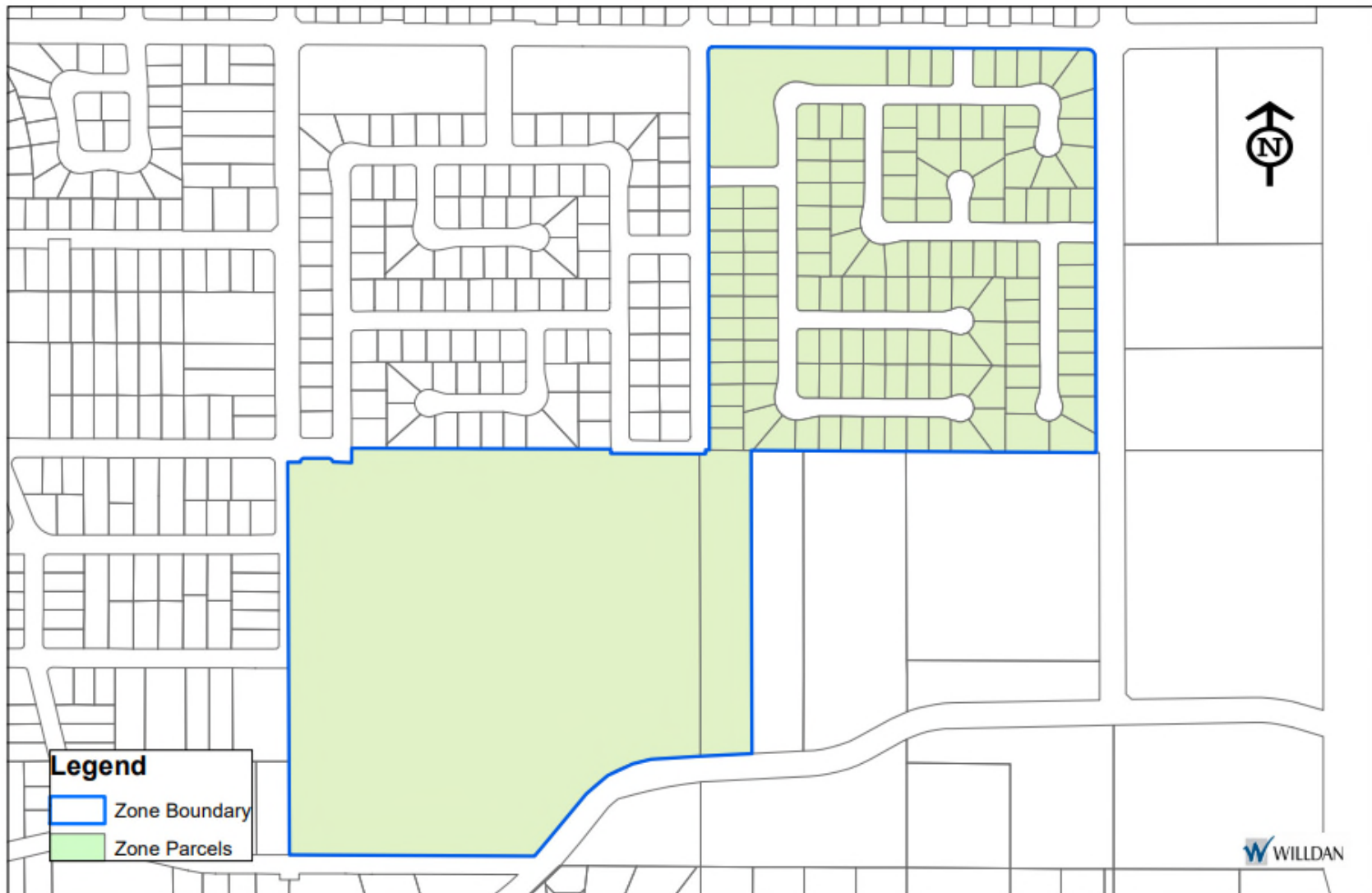
Landscaping and Lighting Act District No. 2 Zone 21 Sunset Pointe



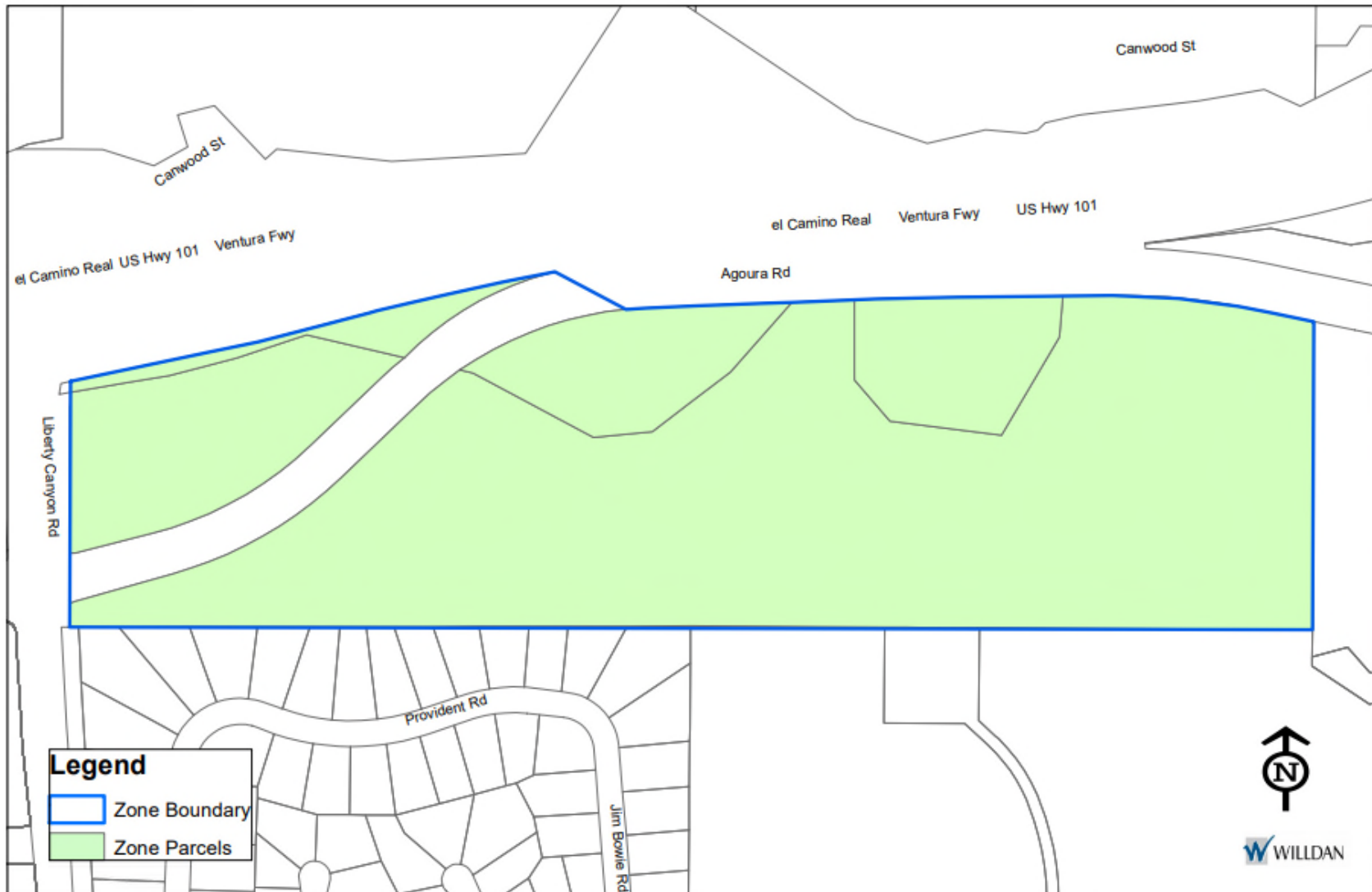
Landscaping and Lighting Act District No. 2 Zone 25 Stevenson Ranch



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

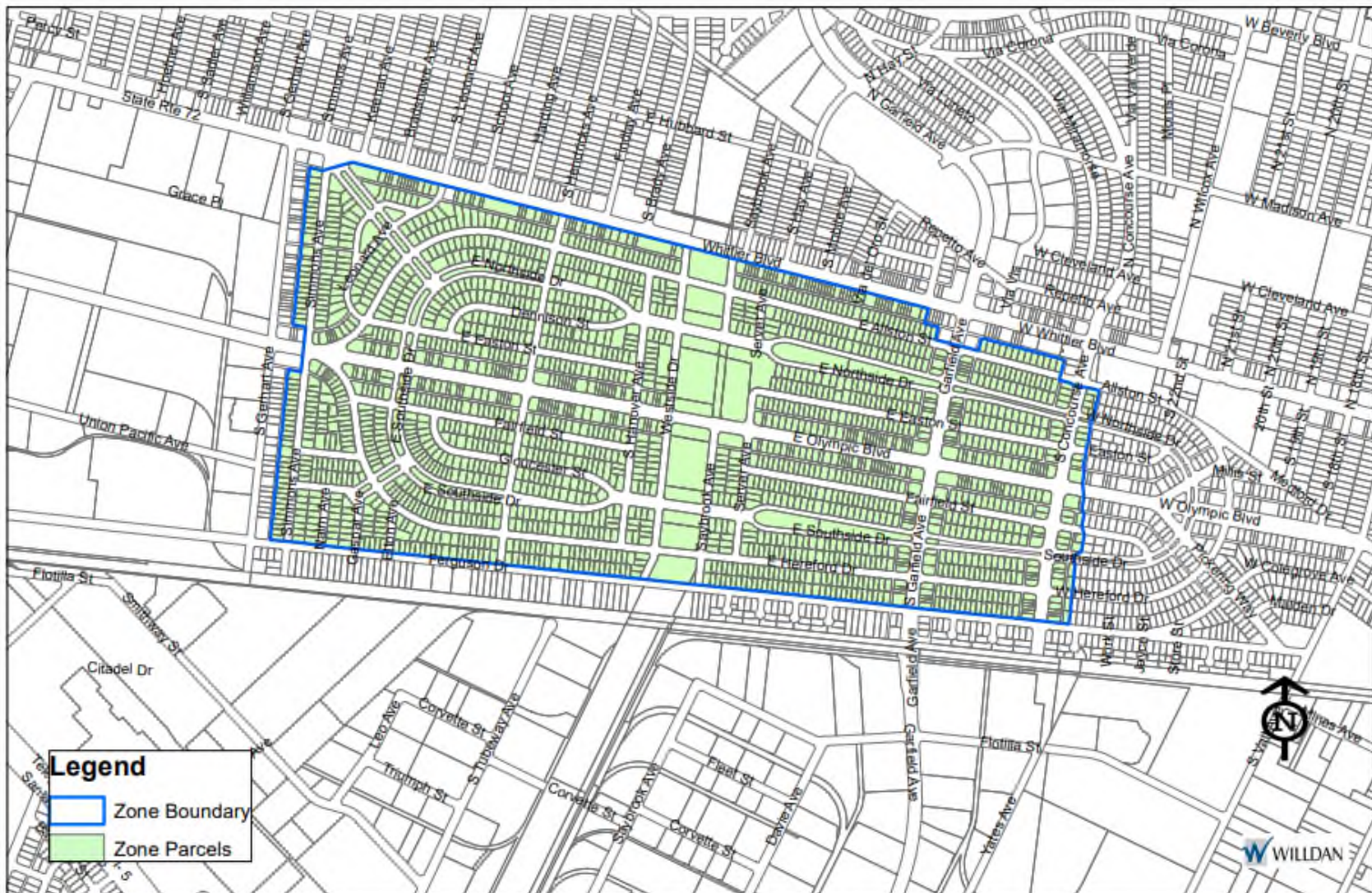


Landscaping and Lighting Act District No. 2 Zone 32 Lost Hills Commercial

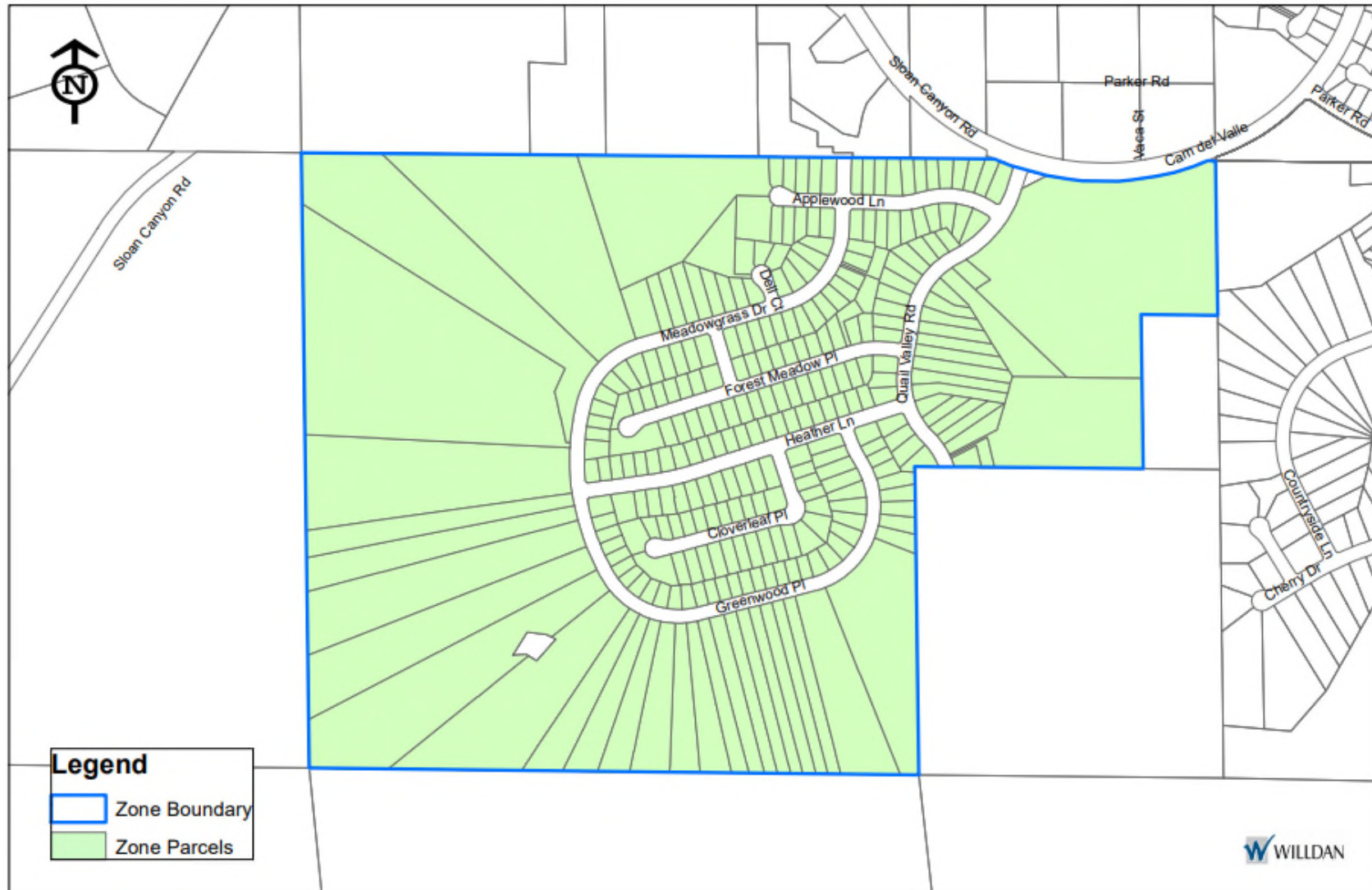




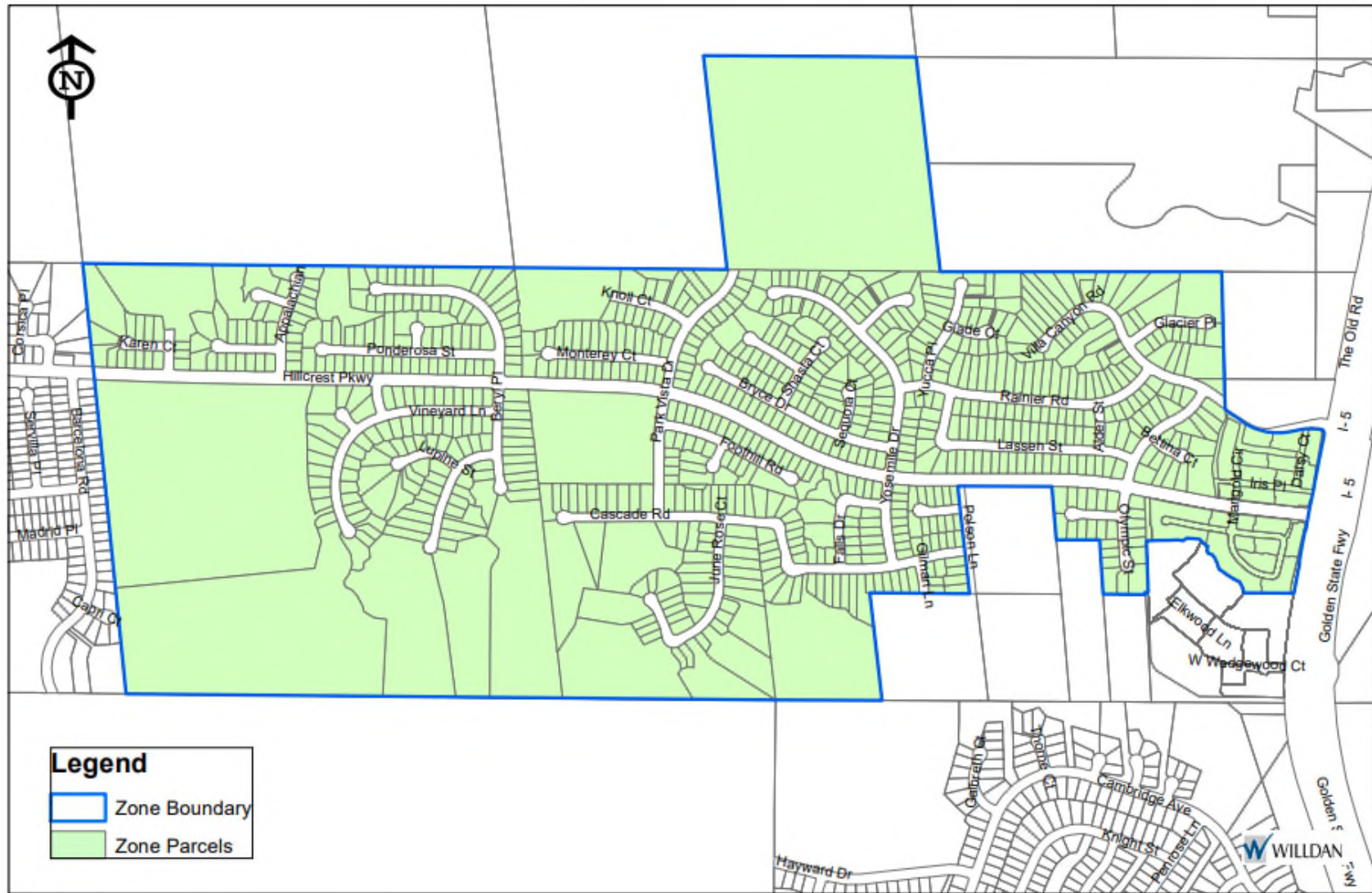
Landscaping and Lighting Act District No. 2 Zone 35 Montebello



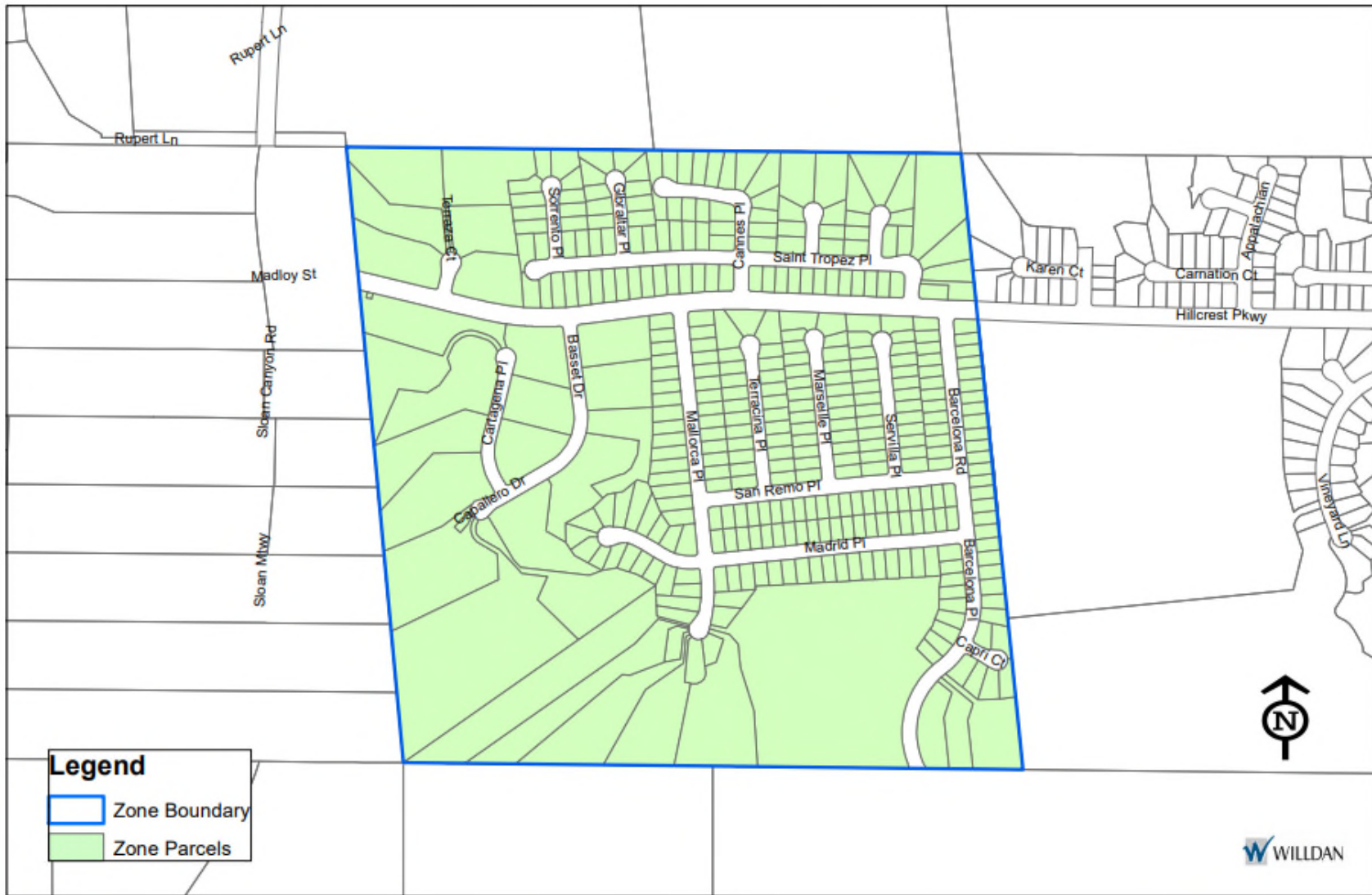
Landscaping and Lighting Act District No. 2 Zone 36 Mountain Valley



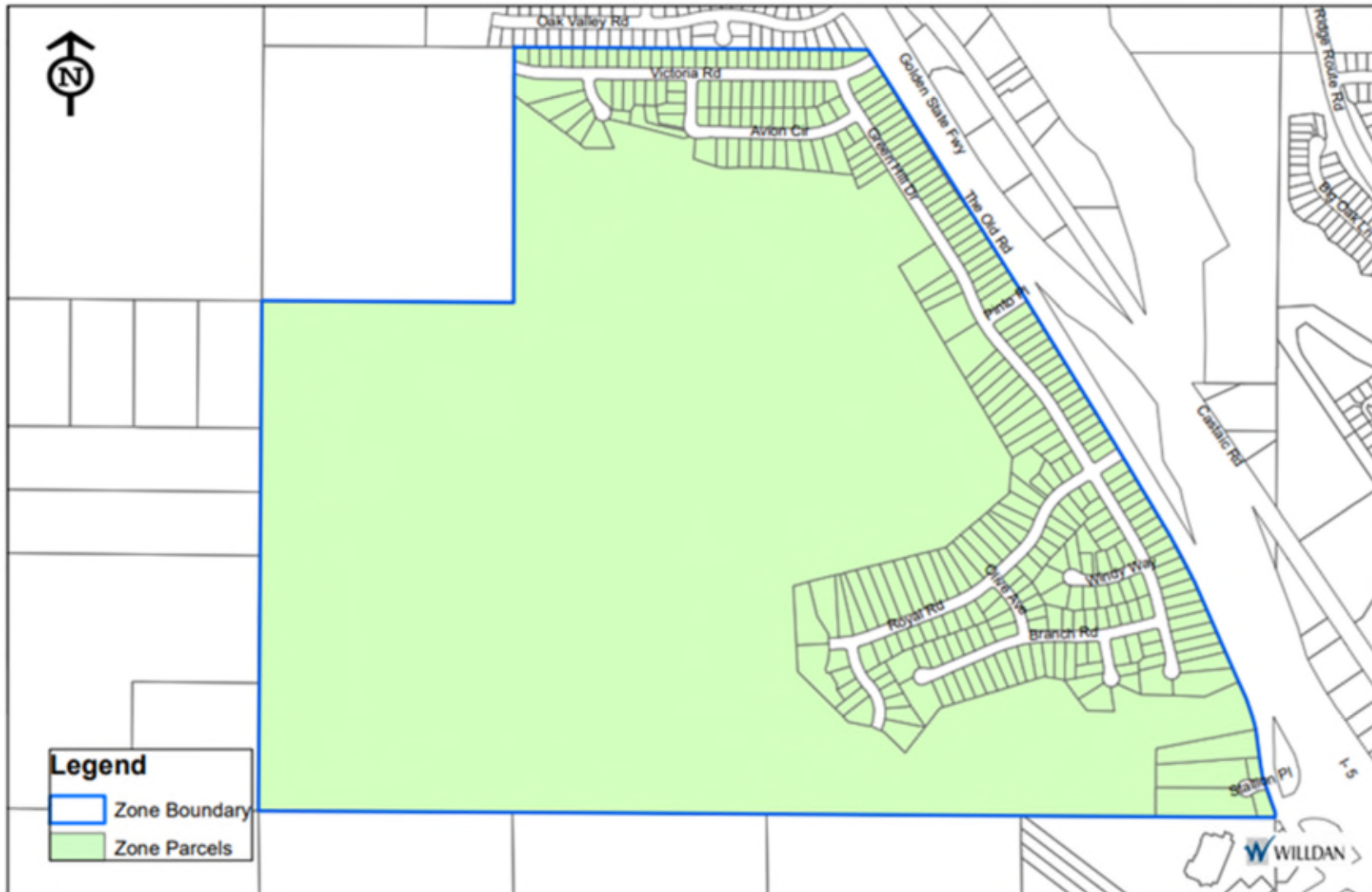
Landscaping and Lighting Act District No. 2 Zone 37 Castaic Hillcrest



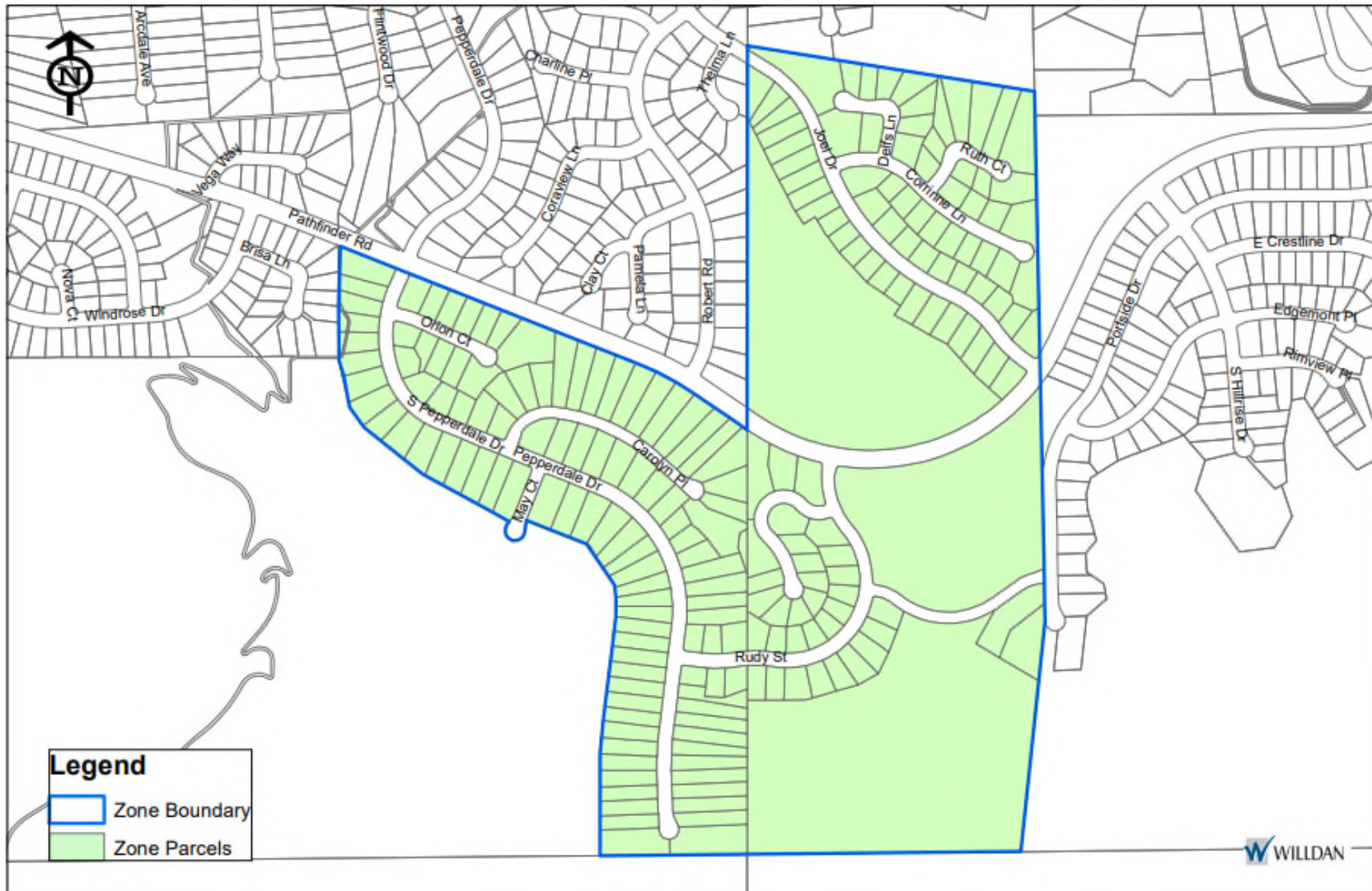
Landscaping and Lighting Act District No. 2 Zone 38 Sloan Canyon



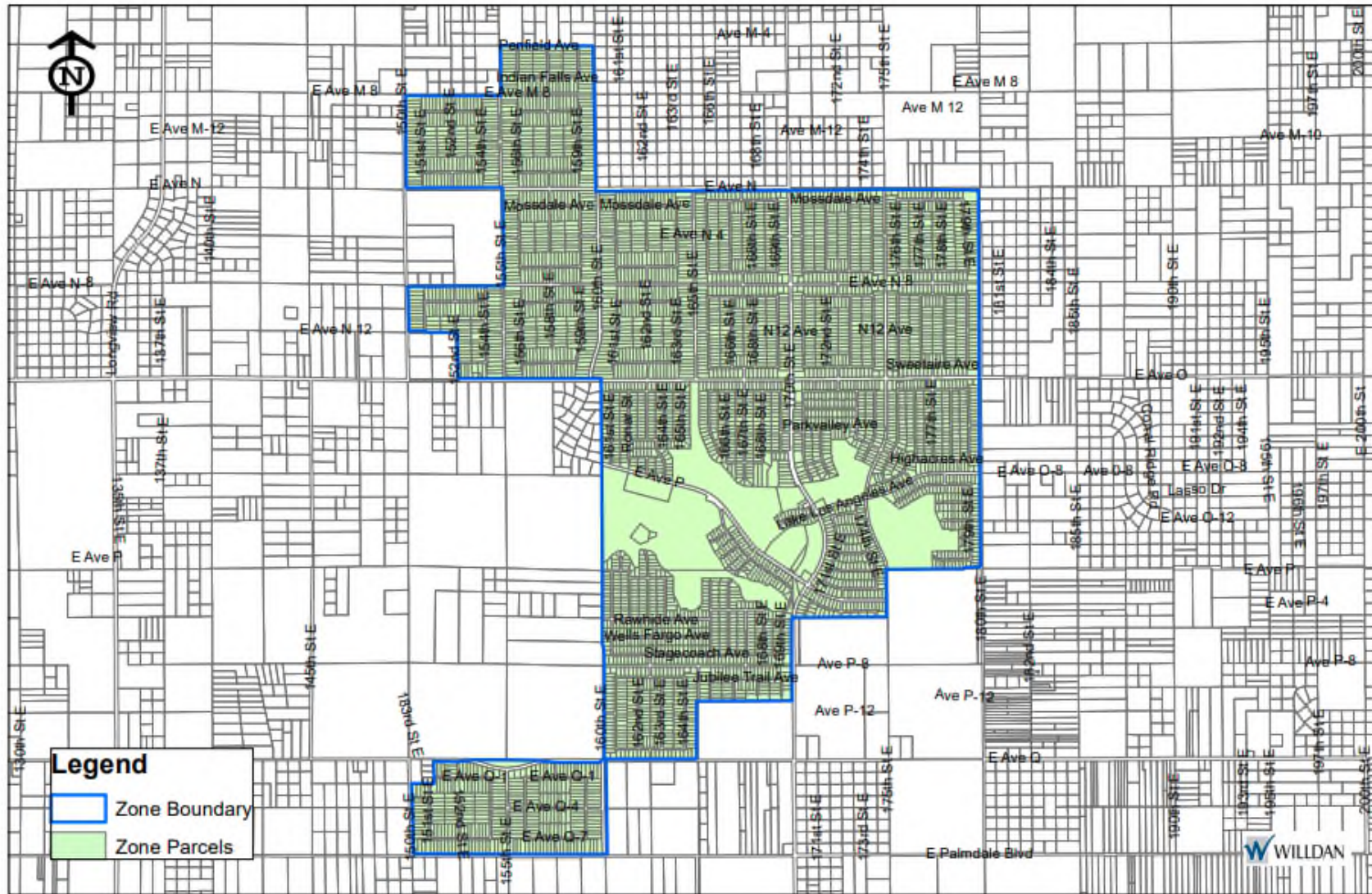
Landscaping and Lighting Act District No. 2 Zone 40 Castaic Hidden Lake



Landscaping and Lighting Act District No. 2 Zone 43 Rowland Heights



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



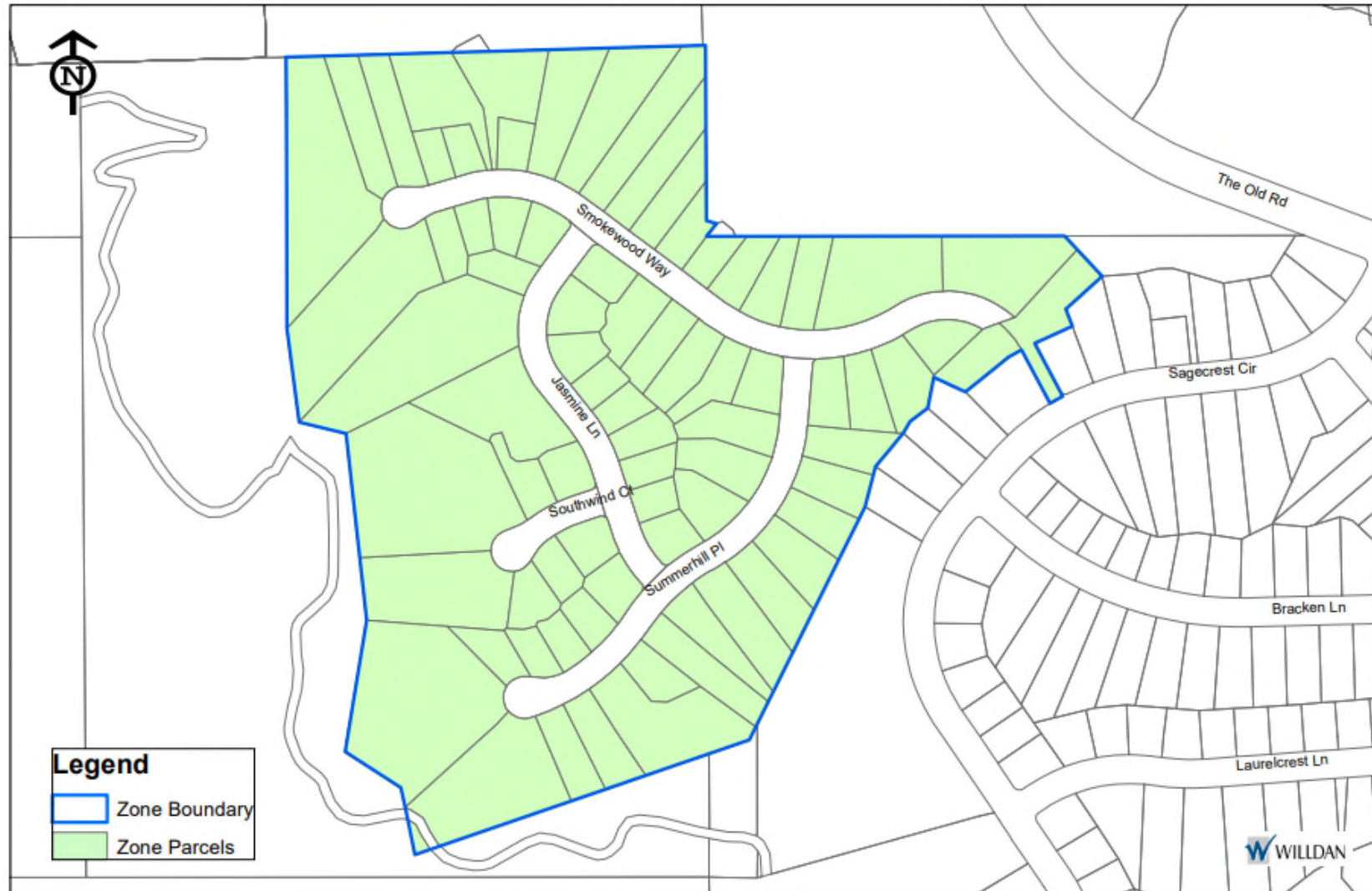
Landscaping and Lighting Act District No. 2 Zone 55 Castaic North Bluff



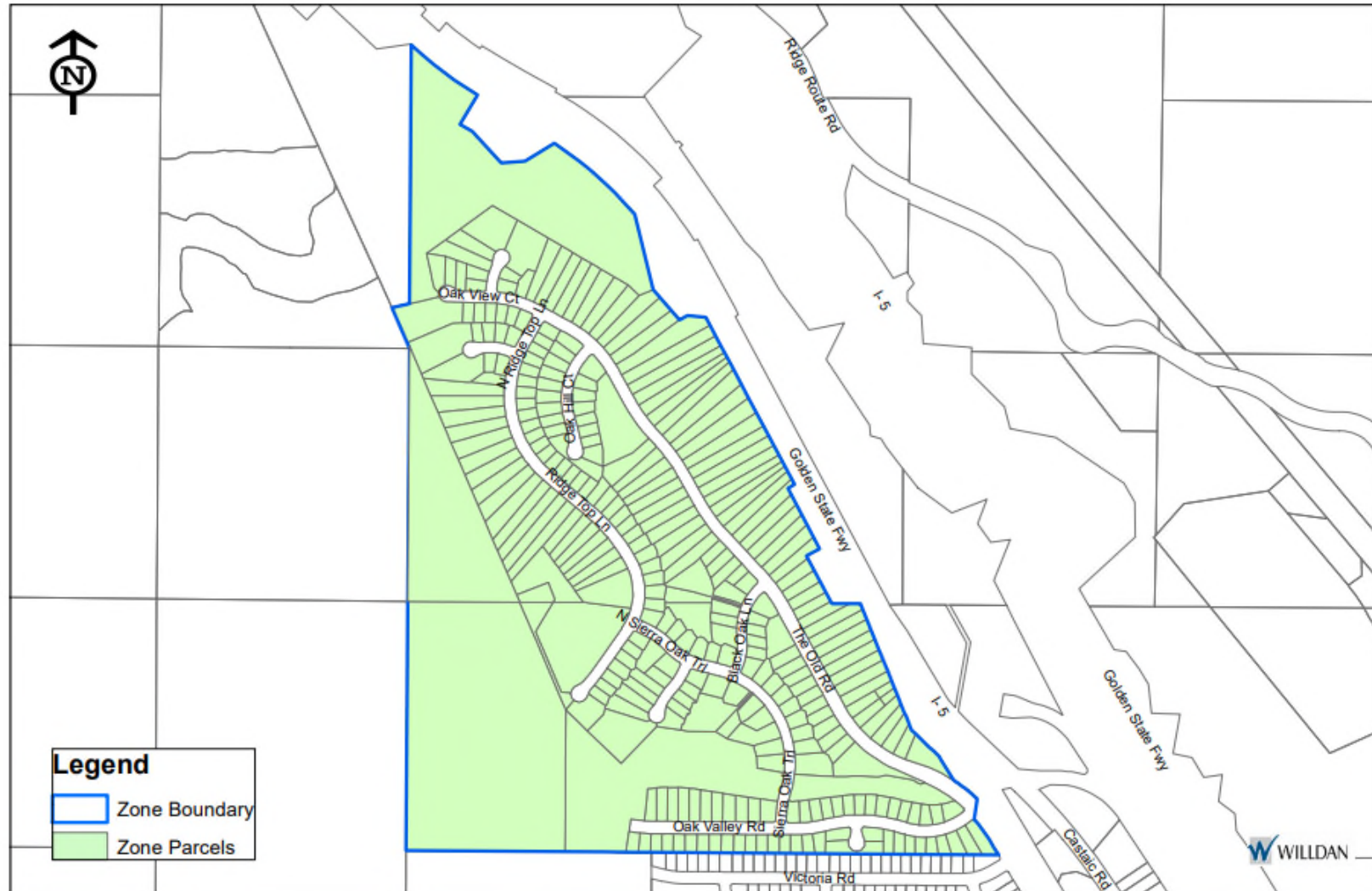
Landscaping and Lighting Act District No. 2 Zone 58 Rancho El Dorado



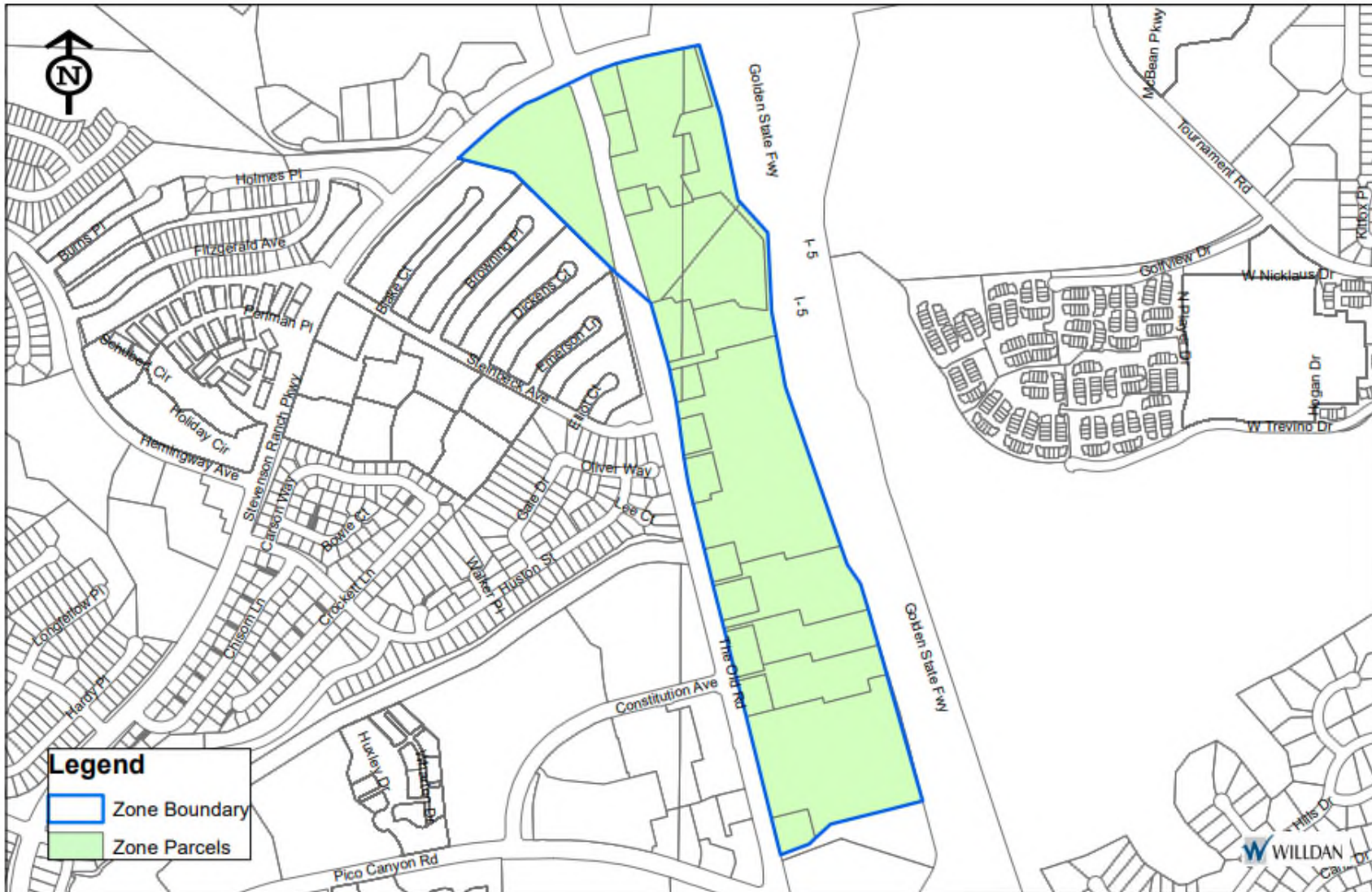
Landscaping and Lighting Act District No. 4 Zone 63 The Enclave



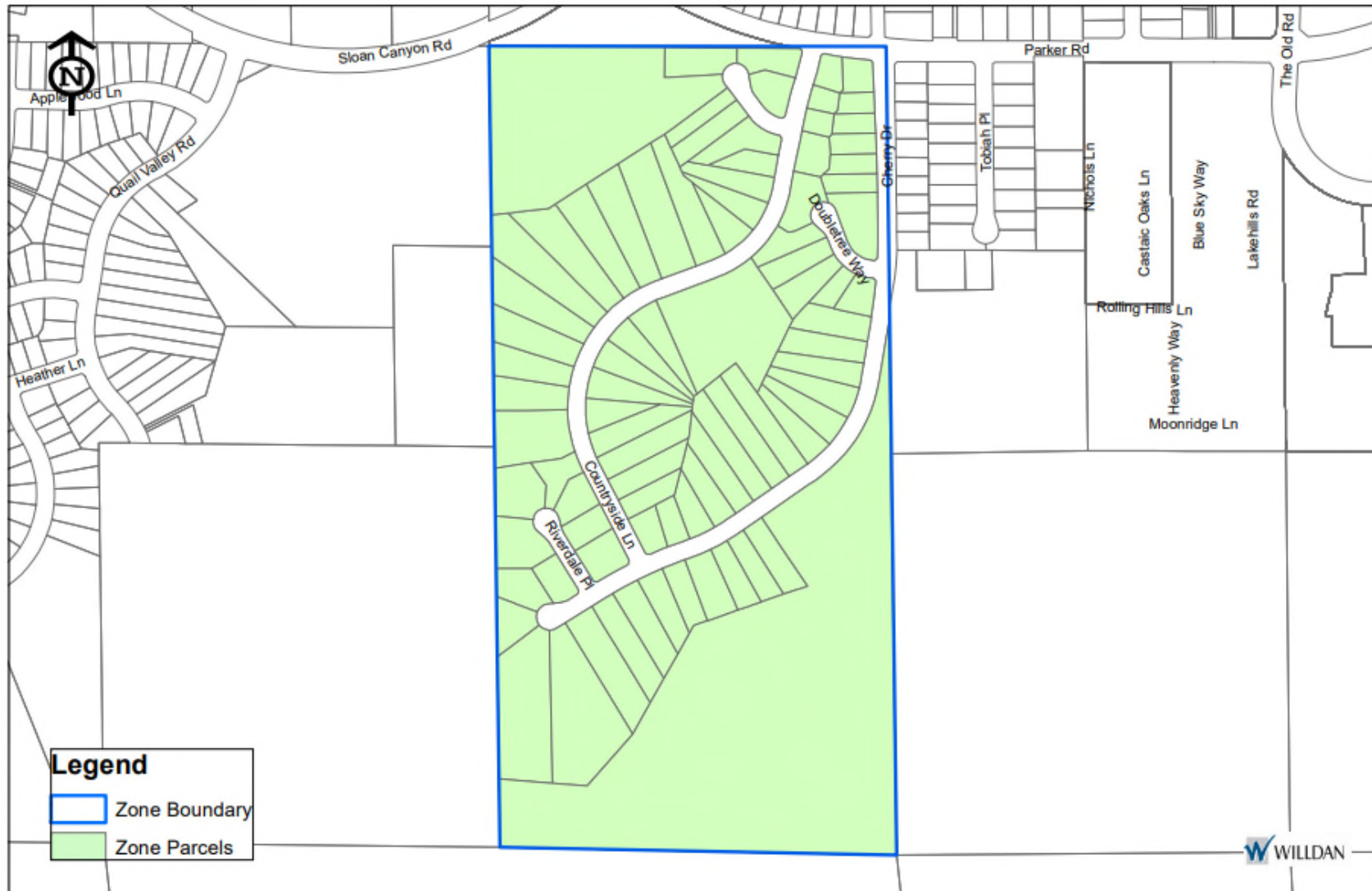
Landscaping and Lighting Act District No. 4 Zone 64 Double C Ranch



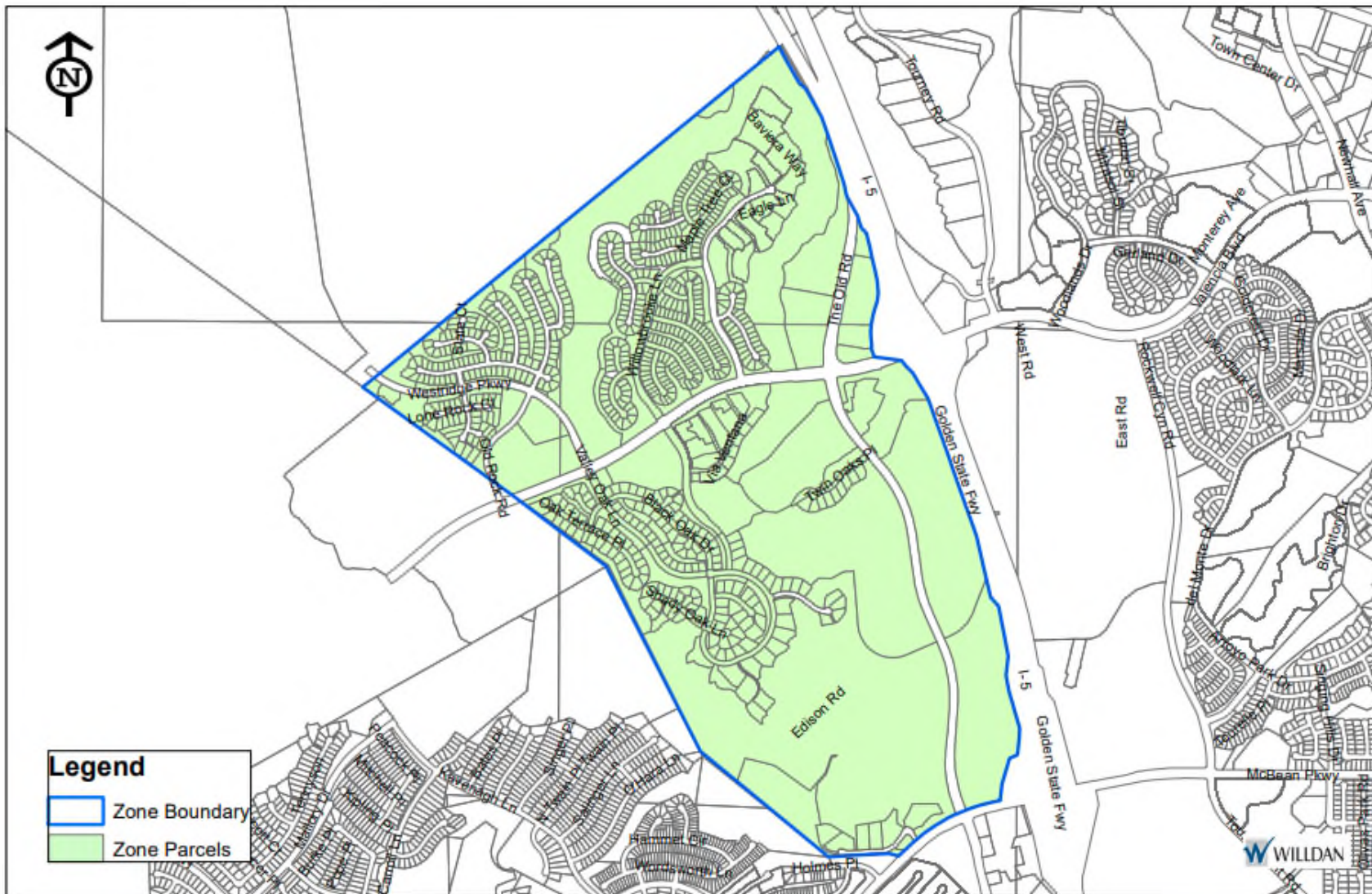
Landscaping and Lighting Act District No. 4 Zone 66 Valencia Marketplace



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**



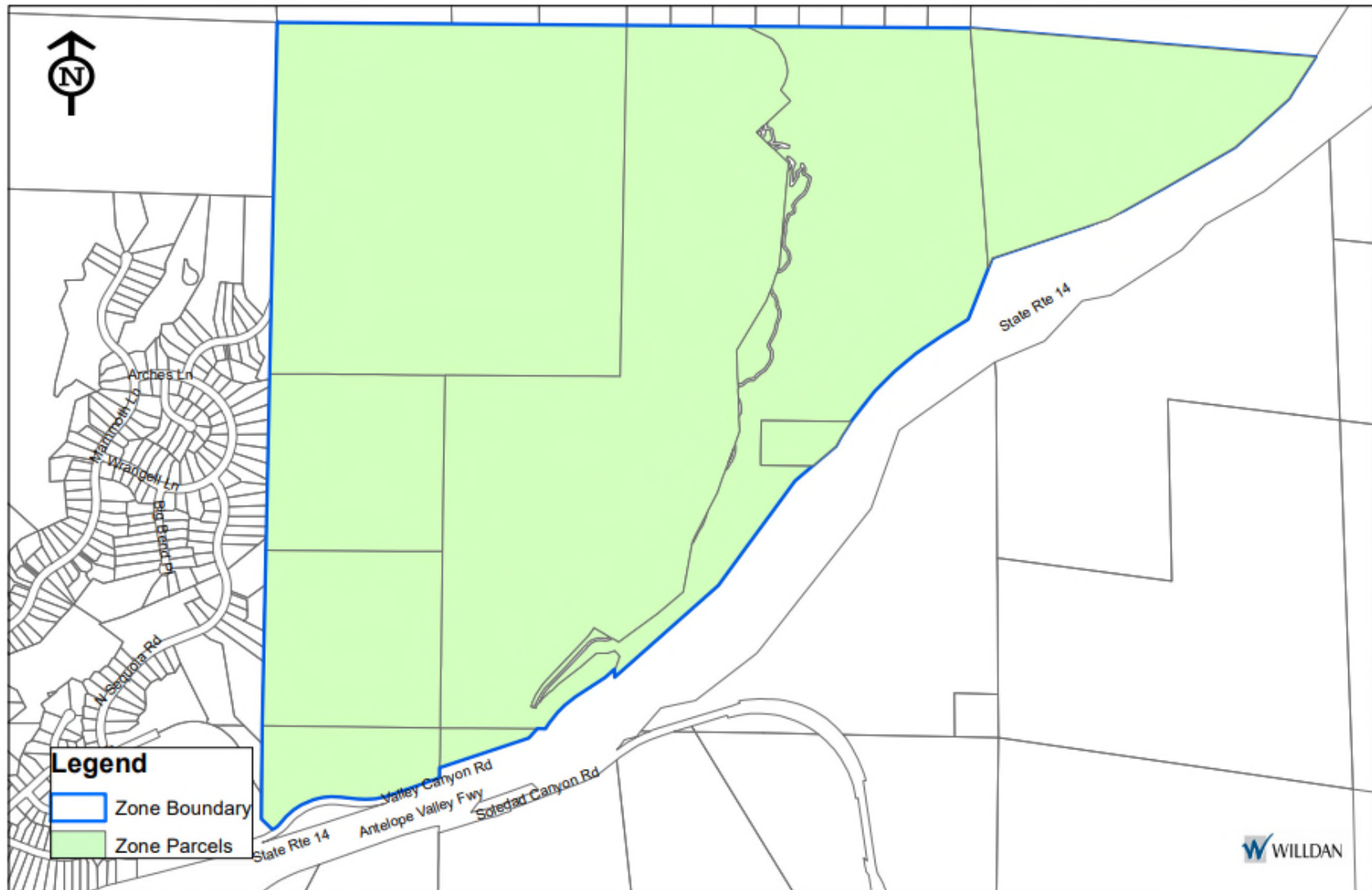
Landscaping and Lighting Act District No. 4 Zone 78 and Zone 79 The Old Road



Landscaping and Lighting Act District No. 4 Zone 80 Entrada



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



VIII. APPENDIX C- FISCAL YEAR 2026-27 ASSESSMENT ROLL

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

Following consideration of public comments and protests at a public hearing and review of the Engineer's 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 2026-27 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 2026-27.

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 2026-27; 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 (Act), Section 22500 et. seq. of the California Streets and Highways Code; and

WHEREAS, on January 13, 2026, 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 2026-27; 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. 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 by each parcel from the landscape improvements and maintenance thereof. 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 based on the Consumer Price Index for All Urban Consumers for the Los Angeles – Riverside – Orange County

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 7th day of July 2026 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 Karla Aguilar
Deputy

APPROVED AS TO FORM:

DAWYN R. HARRISON
County Counsel

By Heidi Liu
Deputy

ENCLOSURE C

**COUNTY OF LOS ANGELES BOARD OF SUPERVISORS
RESOLUTION CONFIRMING DIAGRAM AND ASSESSMENT FOR
COUNTY LANDSCAPING AND LIGHTING ACT DISTRICTS 1, 2, AND 4 AND
ZONES THEREIN FOR FISCAL YEAR 2026-27**

WHEREAS, on _____, 2026, the Board of Supervisors of the County of Los Angeles (Board) 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 2026-27, pursuant to the Landscaping and Lighting Act of 1972 (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 made available for public inspection; and

WHEREAS, the Board proceeded 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 oral testimony, considered all written protests and evidence, and wishes to proceed 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, 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 on July 1, 2026 and ending on June 30, 2027.

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

All Urban Consumers for the Los Angeles – Riverside – Orange County area provided by the United States 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, 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 _____ day of _____ 2026, 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 _____
Deputy

APPROVED AS TO FORM:

DAWYN R. HARRISON
Deputy County Counsel

By  _____
Deputy