



City of Santa Clarita

Combined Engineer's Report

Landscape Maintenance Districts

FISCAL YEAR 2011/2012

Intent Meeting: May 10, 2011

Public Hearing: May 24, 2011

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CITY OF SANTA CLARITA
LANDSCAPE MAINTENANCE DISTRICTS

COMBINED ENGINEER'S REPORT
CERTIFICATE

This Report describes the Districts including the improvements, budgets, parcels and assessments to be levied for fiscal year 2011/2012, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Los Angeles County Assessor's maps for a detailed description of the lines and dimensions of parcels within the Districts. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this 24th day of May, 2011.



Willdan Financial Services
Assessment Engineer

By: Stacey Reynolds
Stacey Reynolds
Project Manager, District Administration Services

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

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached was filed with me on the ____ day of _____, 2011.

By: _____
Kevin Tonoian, Acting City Clerk
City of Santa Clarita
Los Angeles County, California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached was approved and confirmed by the City Council of the City of Santa Clarita, California, on the ____ day of _____, 2011.

By: _____
Kevin Tonoian, Acting City Clerk
City of Santa Clarita
Los Angeles County, California

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Landscape Maintenance District Improvements

INTRODUCTION

The City of Santa Clarita ("City") annually levies and collects special assessments in order to maintain the improvements within City initiated Landscape Maintenance District Nos. 1, and County initiated District T1, (collectively referred to as the "Districts"). The Districts were formed and annual assessments are established pursuant to the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and are in compliance with Article XIIIID of the California Constitution (enacted by Proposition 218). This Combined Engineer's Report ("Report") includes all Zones and Annexations that have been approved by property owners and Council's actions through July 14, 2009.

All Zones or Annexations within District Nos. 1, and T1 provide for the maintenance of local landscaping located within the right of ways and easements of the respective district areas.

District No. T1A is an ad valorem fund created by the County of Los Angeles under the Improvement Act of 1911, prior to the transfer of jurisdiction to the City. Ad valorem revenue is collected directly from property taxes and is separate from the Special Assessment Districts. Ad Valorem revenue requires no Council action, but is hereby referenced in this report as a part of the landscape maintenance program within the City.

In addition to the City-initiated Districts, the responsibility for several County-maintained Landscape Maintenance Zones was transferred to the City's jurisdiction beginning in 1997. The County, through the Department of Parks and Recreation, had previously administered these Zones which had provided for the maintenance and servicing of the landscape improvements located in medians and common areas throughout the City. Pursuant to the Act, the City Council is the legislative body for the Districts and Zones and may levy annual assessments as the governing body for the operations and administration of the Districts.

This Report describes the Districts, any annexation zones or changes to the Districts and the proposed assessments for Fiscal Year 2011/12. The proposed assessments are based on the historical and estimated costs to maintain the improvements that provide direct and special benefits to properties within the Districts. The costs of the improvements and the annual levy include all expenditures, deficits, surpluses, revenues, and reserves. Each parcel is assessed proportionately for only those improvements provided and for which the parcel receives special benefits.

Following consideration of all public comments and written protests at a noticed public hearing and review of the Report, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments, the Council may order the levy and collection of assessments for Fiscal Year 2011/12 pursuant to the Act. Once the levy is approved, 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 2011/12.

Effects of Proposition 218

On November 5 1996, the electorate approved Proposition 218, Right to Vote on Taxes Act, which added Articles XIII C and XIII D to the California Constitution. The 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 these types of benefit assessments.

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

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

Prior to Proposition 218, property owners petitioned Zones that were added to the Districts. Subsequent to Proposition 218, all property owners were balloted for inclusion into the Districts in order to be in compliance with Proposition 218. This Report does not propose to increase the assessments for the Districts, including any Zones or Annexations, above the approved annual Consumer Price Index (CPI) for all Urban Consumers, Los Angeles – Orange – Riverside Counties, California. Increases, if any, above this amount were addressed in separate reports approved at prior Council meetings. Any subsequent increases in the assessments, as defined by Government Code Sections 53750-53756 (Proposition 218 Omnibus Implementation Act), will be subject to the procedures and approval process of Section 4 of Article XIII D.

**CITY OF SANTA CLARITA
LANDSCAPE MAINTENANCE DISTRICTS**

The "Report" consists of five (5) parts as follows:

PART A – PLANS AND SPECIFICATIONS

Contains a description of the improvements that are to be maintained or serviced by the Districts.

PART B – ESTIMATE OF COST

Identifies the estimated cost of the services or maintenance to be provided by the Districts, including incidental costs and expenses in connection therewith.

PART C – METHOD OF APPORTIONMENT

Describes the basis on which the costs have been apportioned to each parcel of land within the Maintenance Districts, in proportion to the estimated benefits to be received by such lots and parcels.

PART D – ASSESSMENT ROLL

Identifies the maximum assessment to be levied on each benefited lot or parcel of land within the Maintenance Districts.

PART E – ASSESSMENT DIAGRAM

Contains a Diagram of the Maintenance Districts Boundaries showing the exterior boundaries of the Maintenance Districts, the boundaries of any zones within the Maintenance Districts and the lines and dimensions of each lot or parcel of land within the Maintenance Districts.

PART A – PLANS AND SPECIFICATIONS

DESCRIPTION OF IMPROVEMENTS TO BE MAINTAINED AND SERVICED

The improvements installed, maintained and serviced are generally described as improvements within public rights-of-way and dedicated landscape easements within various tracts and on individual parcels located throughout the City including, but not limited to: landscaping, planting, shrubbery, trees, grass, other ornamental vegetation, irrigation systems, hardscapes and fixtures; statuary, fountains and other ornamental structures and facilities; public lighting facilities; 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, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities; and, park or recreational improvements, including, but not limited to, playground equipment, play courts, public restrooms, and paseos/trails.

District funds are used for the maintenance and servicing including, but not limited to, labor, electrical energy, water, materials, contracting services, administration, reserve, and other expenses necessary for the satisfactory maintenance and servicing of these improvements.

Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of the ornamental structures, landscaping and appurtenant facilities, including repair, removal or replacement of all or part of any of the ornamental structures, landscaping or appurtenant facilities; providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, and treating for disease or injury; the removal of trimmings, rubbish, debris, other solid waste; and pest control; the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti. Servicing means the furnishing of electricity for the operation of any appurtenant facilities, water for the irrigation and control of the landscaping, and the maintenance of any of the ornamental structures, landscaping and appurtenant facilities.

The plans and specifications for the improvements are voluminous and are not bound in this Report but by reference are incorporated and made a part of the Report; and are on file at the City. A brief description of what is improved and maintained by the Landscape Maintenance Districts can be found in the Appendix of this Report.

The following is a general description of the location of each Zone or Annexation:

District	Zone	Annex.	Description
1	1	1B	Commercial, Centre Pointe, south of Soledad Canyon Road
		1G	Centex Development
1	--	2F	Commercial (Soledad Entertainment) <i>[was District 1, Zone 10]</i>
1	3	--	Tracts 45416-01 & 02, Residential, northeast of Sierra Highway and Sand Canyon Road (Sierra Heights)
		3A	Tract 45416, Residential, Sierra Highway west of Sand Canyon <i>[was District 1, Zone 13]</i>
1	4	--	Albertson's Shopping Center, Commercial, Via Princessa and Sierra Highway (Albertson's Street Trees), Parcel Map 24147 (Costco) <i>[was District 1 zone 2A]</i> , Sierra Storage <i>[was District 1 Zone 2B]</i> , Tract 50151 across from Costco <i>[was District 1 Zone 2C]</i> , Tract 50484, Via Princessa and Highway 14 (Jack-in-the-box) <i>[was District 1 Zone 2D]</i> , Parcel Map 25196, Sierra Highway north of Via Princessa (Flying Tiger) <i>[was District 1 Zone 2E]</i> , Riverview Shopping Center <i>[was District 1 Zone 2G]</i>
1	5	--	Residential, May Way and Via Princessa, west of Whites Canyon Rd (Sunset Hills)
		5A	Tract 52276, Residential, Koji Court, Via Princessa and May Way <i>[was District 1, Zone 9]</i>
1	6	--	Tracts 46626, 50536 and 47863, Residential, Whites Canyon Road and Canyon Crest Road (Canyon Crest)
1	7	--	Residential, McBean and Newhall Ranch (Creekside)
1	7A	--	Tract 44374 Woodlands – Currently inactive but could be reactivated at any time.
1	8	--	Tract 52354, Residential, Friendly Valley Parkway and Sierra Highway
1	15	--	River Village
1	16	--	Valencia Industrial Center
1	17	--	Bouquet Canyon Road/Railroad Avenue
1	18	--	Town Center / Tourney Rd
1	19	--	Bridgeport / Bouquet
1	20	--	Golden Valley Ranch - Commercial
1	21	--	Tract 52414, Residential, Golden Valley Road, Pardee <i>[was District 1 Annex 1D]</i>
1	22	--	Henry Mayo Newhall Memorial Hospital
1	23	--	Golden Valley Road and Highway 14 (Montecito) <i>[was District 1 Annex 1A]</i>
1	24	--	Tract 44892, Residential, Canyon Gate, Golden Valley Road and Sierra Highway <i>[was District 1 Annex 1C]</i>

District	Zone	Annex.	Description
1	25	--	Tract 53419, Residential, Valle Di Oro <i>[was District 1 Annex 1F]</i>
1	2008-1	--	Citywide Major Thoroughfare Medians
1	T7	--	Valencia Central & North Valley <i>[was District T1 Zone T7]</i>
1	T47	--	Residential - Northpark
1	T52	--	Residential - Stonecrest
T1	T2	--	Residential / Commercial, Lyons, Orchard Village Road and Wiley Canyon (Old Orchard)
T1	T3	--	Residential, NW of Wiley Canyon and Orchard Village Road (Valencia Hills)
T1	T4	--	Residential / Commercial, McBean Parkway, Orchard Village Road and Tournament Road (Valencia Meadows)
T1	T5	--	Residential, SE of Orchard Village Road and McBean Parkway (La Questa)
T1	T6	--	Residential / Commercial, McBean Parkway and Avenida Navarre (South Valley)
T1	T8	--	Residential / Commercial, McBean Parkway and Del Monte Dr (Summit)
T1	T17	--	Residential, Rainbow Glen Drive and Sierra Highway (Rainbow Glen)
T1	T23	--	Residential / Commercial, Seco Canyon Road and Copper Hill Road (Mountain View)
T1	T23A	--	Residential, Seco Canyon Road and Copper Hill (Mountain View Condos)
T1	T23B	--	Residential, Seco Canyon Road and Copper Hill Road (Seco Villas)
T1	T29	--	Residential, Rainbow Glen Drive and Soledad Canyon (American Beauty)
T1	T31	--	Residential, Shangri La Drive and Soledad Canyon Road (Shangri-La), plus Commercial, Soledad Canyon Branch Library <i>[was District 1, Zone 14]</i>
T1	T42A	--	Residential, San Fernando Road and Circle J Ranch Road (Circle J Ranch)
T1	T42B	--	Residential, San Fernando Road and Circle J Ranch Road (Circle J Ranch)
T1	T42C	--	Residential, San Fernando Road and Via Princessa (Circle J Ranch)
T1	T46	--	Residential / Commercial, McBean Parkway and Newhall Ranch Road (Northbridge)
T1	--	T1-31	Commercial, Seco Canyon Village

PART B – ESTIMATE OF COSTS

The estimated costs for the operation, maintenance and servicing of the facilities for Fiscal Year 2011/12. are shown below. The 1972 Act provides that the total cost of the maintenance and services, together with incidental expenses, may be financed from the assessment proceeds. The incidental expenses may include engineering fees, legal fees, printing, mailing, postage, publishing, and all other related costs identified with the district proceedings.

The estimated costs of the improvements for the Districts are voluminous and are not bound in this report but by this reference are incorporated and made a part of this report. The estimated costs are on file at the City where they are available for public inspection.

The annual budgets for the other Districts and Zones are shown on the following page:

Zone	Description	Projected Beginning Fund Balance as of 7/1/11	Projected Assessment Revenue FY 11/12	Projected Interest Revenue FY 11/12	Projected Ad Valorem Revenue FY 11/12	Projected Total Revenues FY 11/12	Projected Operation & Maintenance Expenses FY 11/12	Projected Capital / Reserve Expenses FY 11/12	Projected Total Expenses FY 11/12	Projected Operating Reserve FY 11/12	Projected Capital Replacement Reserve FY 11/12
1	Golden Valley / Centre Pointe	\$630,733	\$167,902	\$11,930	\$0	\$179,832	\$197,034	\$25,000	\$222,034	\$98,517	\$490,014
1	Edwards Cinema	1,247	2,743	39	0	2,782	167	0	167	84	3,778
1	Sierra Heights	390,996	91,393	5,941	0	97,334	73,336	30,000	103,336	36,668	348,326
1	Via Princessa/Sierra Hwy	314,591	102,512	5,084	0	107,596	63,064	34,700	97,764	31,532	292,892
1	Sunset Hills	542,985	196,787	9,059	0	205,846	130,868	275,000	405,868	65,434	277,529
1	Canyon Crest	344,365	146,418	5,787	0	152,205	111,226	12,000	123,226	55,613	317,731
1	Creekside	305,450	261,234	4,650	0	265,884	227,883	22,500	250,383	113,942	207,010
1	Friendly/Sierra	15,446	6,905	164	0	7,069	12,588	0	12,588	6,294	3,633
1	River Village	501,801	189,635	8,303	0	197,939	105,258	50,000	155,258	52,629	491,853
1	Valencia Industrial Center	223,497	229,512	2,417	0	231,930	189,896	5,000	194,896	94,948	165,583
1	Bouque/Rail Road Ave	162,406	112,229	(934)	0	111,294	53,529	49,450	102,979	26,765	143,957
1	Town Center / Tourney Road	(266,463)	729,474	779	0	730,253	294,178	57,200	351,378	107,445	4,968
1	Bridgeport / Bouquet	143,642	88,196	2,503	0	90,699	60,487	2,500	62,987	30,244	141,111
1	Golden Valley Ranch - Commercial	46,802	104,955	762	0	105,717	93,489	0	93,489	46,745	12,285
1	Golden Valley Ranch - Residential	352,086	1,030	5,346	0	6,376	27,759	0	27,759	13,880	316,823
1	HMINMH	33,272	46,600	78	0	46,678	38,556	2,000	40,556	19,278	20,116
1	Montecito	(5,585)	4,912	(79)	0	4,833	4,878	0	4,878	(5,664)	34
1	Canyon Gate	52,729	94,460	767	0	95,227	90,293	4,000	94,293	45,147	8,517
1	Valle Di Oro	2,497	3,621	115	0	3,736	2,306	0	2,306	1,153	2,774
1	2008-1 Major Thoroughfare Medians	4,672,202	4,071,966	116,178	0	4,188,144	1,578,254	1,981,800	3,560,054	789,127	4,511,165
1	T7 Valencia Central & North Valley	596,568	472,268	10,922	0	483,190	333,503	32,000	365,503	166,752	547,504
1	T47 Northpark	614	584,790	(3,044)	0	581,746	509,900	12,000	521,900	0	60,460
1	T52 Stonecrest (Lower)	128,087	360,545	2,276	0	362,821	302,222	7,500	309,722	151,111	30,074
T1	Faircliff	193,537	38,831	3,206	0	42,038	27,622	1,751	29,373	13,811	192,390
T1	T2 Old Orchard	490,237	198,388	5,646	67,014	271,049	177,868	228,000	405,868	89,934	286,483
T1	T3 Valencia Hills	246,609	175,472	4,455	47,642	227,569	159,453	15,000	174,453	79,727	219,998
T1	T4 Valencia Meadows	380,728	136,539	6,005	24,164	166,708	132,761	25,000	157,761	66,381	323,294
T1	T5 Valencia Glen	503,689	151,142	3,105	42,734	196,981	172,607	265,600	438,207	86,304	176,160
T1	T6 Valencia South Valley	356,999	137,231	6,822	0	143,752	96,410	62,200	158,610	48,205	293,937
T1	T8 Valencia Summit	664,276	1,053,672	9,528	0	1,063,200	921,184	112,000	1,033,184	460,592	233,700
T1	T17 Rainbow Glen	121,889	36,120	1,672	0	37,792	43,786	6,500	50,286	21,893	87,502
T1	T23 Mountain View Slopes	288,384	830,074	4,945	0	835,019	704,112	20,500	724,612	352,056	46,735
T1	T29A Mountain View Condos	439,336	293,623	7,753	0	301,376	209,266	48,500	257,766	104,633	378,313
T1	T29B Seco Villas	145,231	100,944	1,884	0	102,829	73,002	8,000	81,002	39,007	130,557
T1	T29 American Beauty	384,688	77,096	5,559	0	82,654	78,013	30,000	108,013	39,007	320,323
T1	T31 Shangri-la	420,833	276,512	5,387	0	281,899	259,007	39,360	298,367	129,504	274,862
T1	T42A Circle J Ranch	620,884	478,350	10,838	0	489,188	347,512	29,000	376,512	173,756	569,804
T1	T42B Circle J Ranch	42,655	84,413	305	0	84,718	95,829	3,500	99,329	28,651	1,393
T1	T42C Circle J Ranch - Beazer	256,079	67,743	4,380	0	72,122	43,358	3,000	46,358	21,679	262,164
T1	T46 Northridge	1,431,276	1,826,620	28,041	0	1,854,662	1,215,449	110,000	1,325,449	607,725	1,352,764
T1AV	T1 Ad Valorem	739,932	0	26,609	576,257	597,985	220,203	0	352,883	176,442	808,592
Total		\$16,919,231	\$14,032,859	\$320,000	\$757,811	\$15,110,670	\$9,610,796	\$3,610,561	\$13,221,357	\$4,481,437	\$14,327,107

PART C – METHOD OF APPORTIONMENT OF ASSESSMENT

General

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of Maintenance Districts by cities for the purpose of providing certain public improvements which include the construction, maintenance and servicing of street lights, traffic signals and landscaping facilities.

Section 22573, Landscaping and Lighting Act of 1972 requires that maintenance assessments be levied according to benefit rather than according to assessed value. This section states:

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

The Act permits the designation of zones of benefit within any individual Maintenance District if "by reason of variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvements." (Sec. 22574). Thus, the 1972 Act requires the levy of a true "assessment" rather than a "special tax."

In addition, Proposition 218 requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Proposition 218 provides that only special benefits are assessable and the City must separate the general benefits from the special benefits.

Reason for the Assessment

The assessment is proposed to be levied to defray the costs of the installation, maintenance and servicing of landscaping improvements, as previously defined herein in Part A of this Report.

Special Benefit Analysis

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

Street Landscaping

Trees, landscaping, hardscaping, ornamental structures and appurtenant facilities, if well maintained, confer a particular and distinct special benefit upon real property within each Zone of Benefit by providing beautification, shade and positive enhancement of the community character, attractiveness and desirability of the surroundings. In addition, all of the aforementioned contributes to a specific increase in property desirability and a specific

enhancement of the property value of each parcel within each Zone of Benefit which confers a particular and distinct special benefit upon the real property within each Zone of Benefit.

In *Parkways and Land Values*, written by John Nolan and Henry V. Hubbard in 1937, it is stated:

“... there is no lack of opinion, based on general principals and experience and common sense, that parkways *do in fact add value* to property, even though the amount cannot be determined exactly.... Indeed, in most cases where public money has been spent for parkways the assumption has been definitely made that the proposed parkway will show a *provable* financial profit to the City. It has been believed that the establishment of parkways causes a rise in real estate values throughout the City, or in parts of the City,...”

It should be noted that the definition of “parkways” above may include the roadway as well as the landscaping alongside the roadway.

Landscaped Medians in the Major Thoroughfares.

The landscape improvements in the medians along the major thoroughfares confer a particular and distinct special benefit upon real property within the City by providing beautification, and positive enhancement of the community character, attractiveness and desirability of the City. In addition, all of the aforementioned contributes to a specific increase in property desirability and a specific enhancement of the property value of each parcel within the City which confers a particular and distinct special benefit upon the real property within the City. These major thoroughfares are the entryways into the City and as such provide beautification to the entire City; therefore, all parcels within the City are conferred a special benefit from the landscaped medians in the major thoroughfares. Landscaping in the medians along the major thoroughfares provides only incidental benefits to motorists traveling to, from or through the City.

Recreational Trails and Greenbelts.

Landscaping along recreational trails and greenbelts, if well maintained, confer a particular and distinct special benefit upon real property within each Zone of Benefit by providing beautification and positive enhancement of the community character, attractiveness and desirability of the surroundings. In addition, all of the aforementioned contributes to a specific increase in property desirability and a specific enhancement of the property value of each parcel of each parcel within each Zone of Benefit which confers a particular and distinct special benefit upon the real property within each Zone of Benefit.

In “*Greenways for America*” by Charles E. Little, it is stated:

“... [real estate] agents routinely advertise properties as being on or near the trail....property near but not immediately adjacent to the Burke-Gilman Trail is significantly easier to sell and, according to real estate agents, sells for an average of 6 percent more as a result of its proximity to the trail. Property immediately adjacent to the trail, however, is only slightly easier to sell....trails are an amenity that helps sell homes, increase property values and improve the quality of life.”

Additionally, the National Recreation and Park Association, in June 1985, stated:

“The recreation value is realized as a rise in the value of land and other property in or near the recreation area, and is of public interest to the taxpayers, who have a stake in a maximum of total assessed values.”

Operation and maintenance of the trails and greenways within the City confers a particular and distinct special benefit to those properties within the community immediately surrounding the improvements.

General Benefits

The general benefits associated with trees, landscaping improvements, hardscaping, ornamental structures and appurtenant facilities located near the parcels within the Districts are considered incidental, negligible and non-quantifiable to the public at large. Landscaping in the medians along the major thoroughfares provides only incidental, negligible and non-quantifiable benefits to motorists traveling to, from or through the City. Operation and maintenance of the trails and greenways within the City provides only incidental, negligible and non-quantifiable benefits to pedestrians and cyclists traveling through the trails and greenbelts. The improvements detailed in Part A herein confer special benefits that affect the assessed property in a way that is particular and distinct from the effects on other parcels and that real property in general and the public at large do not share.

Apportionment Methodology

The following table lists the various Zones and Annexations within the Districts, their land use and assessment type, and the number of assessable parcels, units, acreage or EBU's.

Equivalent Benefit Units (EBU's)

In order to allocate benefit fairly between the parcels, an Equivalent Benefit Unit (EBU) methodology is proposed which equates different types of land uses to a single-family residential parcel, thereby allowing a uniform method of assessment.

The EBU method uses the single-family home as the basic unit of apportionment. A single family home equals one Equivalent Benefit Unit (EBU). Every other land use is converted to EBU's as described below. All properties in the District will be assigned benefit units and land use classifications per the County Assessor's roll. (Inaccuracies in the County data will be reviewed on a case by case basis as they are brought to the City's attention.)

A methodology has been developed to calculate the EBU's for other residential land uses and for non-residential parcels. Every land use is converted to EBU's: parcels containing apartments are converted to EBU's based on the number of benefit units on each parcel of land; non-residential parcels are converted based on the lot size of each parcel of land.

There are various apportionment methodologies used in the Districts. A "Method Code" in the table below identifies the specific methodology used for each District, Zone and Annexation. These "Method Codes" are explained after the table.

District	Zone	Annex.	Land Use	Asmt. Type	Pcls / Units Acreage / EBU's	Method Code (descriptions follow this table)
1	1	1B	Comm	Acreage	188.84	2
		1G	Res	EBU	261.290	5
1	1	7A	Res	EBU	319	1
1		2F	Comm	Parcel	1	1
1	3	--	Res	Parcel	76	1
		3A	Res	Parcel	177	1
1	4		Comm	EBU	519.863	7
1	5	--	Res	Parcel	161	1
		5A	Res	Parcel	14	1
1	6		Res	EBU	281.000	7
1	7		Res	EBU	1,054.300	6
1	8	--	Res/Comm	EBU	33.510	7
1	15	--	Res/Comm	EBU	410.250	7
1	16	--	Comm/Vac	EBU	7,782.714	7
1	17	--	Multiple	EBU	1,447.740	5
1	18	--	Res/Comm	EBU	3,957.867	7
1	19	--	Res/Comm	EBU	1,204.695	7
1	20	--	Res/Comm	EBU	337.320	7
1	21	--	Res	EBU	83.645	7
1	22	--	Comm	EBU	182.280	7
1	23	--	Res/Comm	EBU	104.240	7
1	24	--	Res/Other	EBU	150.025	7
1	25	--	Res/Other	EBU	87.467	7
1	2008-1	--	Res/Comm	EBU	67,990.737	7
1	T7	--	Res/Comm	EBU	1,971.893	7
1	T47	--	Res/Comm	Parcel	1,489	1
1	T52	--	Res	Parcel	459	1
T1	T2	--	Res/Comm	Parcel	1,037	1
T1	T3	--	Res/Comm	Parcel	462	1
T1	T4	--	Res/Comm	Parcel	674	1
T1	T5	--	Res/Comm	Parcel	741	1
T1	T6	--	Res/Comm	Parcel	603	1
T1	T8	--	Res/Comm	Parcel	2,140	1
T1	T17	--	Res	Parcel	74	1
T1	T23	--	Res/Comm	Parcel	1,493	1
T1	T23A	--	Res	Parcel	383	1

District	Zone	Annex.	Land Use	Asmt. Type	Pcls / Units Acreage / EBU's	Method Code (descriptions follow this table)
T1	T23B	--	Res	Parcel	156	1
T1	T29	--	Res	Parcel	221	1
T1	T31	--	Res/Comm	Parcel	450	1
T1	T42A	--	Res	Parcel	625	1
T1	T42B	--	Res	Parcel	86	1
T1	T42C	--	Res	Parcel	95	1
T1	T46	--	Res/Comm	Parcel	2,305	1
T1	--	T1-31	Comm	EBU	5.000	3

The number of parcels, units, acres and EBU's shown in the table above reflect the current information for the Districts. These numbers will be updated prior to submitting the final Assessment Roll to the County Auditor-Controller for placement on the property tax bills. Fluctuations in the number of parcels and other information may occur from year to year as parcels subdivide, combine and/or change uses.

Method Code Definitions

Method 1 – The assessment is apportioned to the benefiting properties on a per-parcel basis.

Method 2 –The assessment is apportioned to the benefiting properties on an acreage basis where all parcels are assessed based on the parcel's percentage of the total number of acres in the annexation or zone.

Method 3 –The assessment is apportioned to the benefiting properties based on Equivalent Benefit Units (EBU's) such that a Single Family Detached Residence (SFR) is equal to 1 EBU and all other properties are converted to EBU's based on their relative benefit as compared to an SFR as follows:

Land Use	Assessed Unit	EBU
Single Family Residential	1 single family dwelling unit	1 EBU
Multi Family Residential Condos	1 single family dwelling unit	1 EBU
Multi Family Residential Apartments	1 apartment unit	1 EBU
Commercial Industrial	1 commercial/industrial parcel	5 EBU

Method 4 –The assessment is apportioned to the benefiting properties based on Equivalent Benefit Units (EBU's) such that a Single Family Detached Residence (SFR) is equal to 1 EBU and all other properties are converted to EBU's based on their relative benefit as compared to an SFR as follows:

Land Use	Assessed Unit	EBU
Single Family Residential	1 single family dwelling unit	1 EBU
Multi Family Residential Condos	1 single family dwelling unit	1 EBU
Multi Family Residential	2 single family dwelling units	2 EBU
Multi Family Residential Apartments	1 apartment unit	0.8 EBU
Commercial Industrial	1 commercial/industrial parcel	3 - 5 EBU

Method 5 –The assessment is apportioned to the benefiting properties based on Equivalent Benefit Units (EBU's) such that a Single Family Detached Residence (SFR) is equal to 1 EBU and all other properties are converted to EBU's based on their relative benefit as compared to an SFR as follows:

Land Use	Assessed Unit	x	EBU Factor	=	EBU Rate
Residential					
Single family home	1 dwelling	x	1	=	1.00 EBU / dwelling
Single family vacant(subdivided)	1 parcel	x	0.25	=	0.25 EBU / parcel
Multi-Family (incl. Condo)	1 dwelling	x	0.8	=	0.80 EBU / dwelling
Mobile Home Parks	1 space	x	0.5	=	0.50 EBU / space
Developed Non-Residential	1 acre	x	6	=	6.00 EBU / acre
Vacant / Park / School	1 acre	x	1.5	=	1.50 EBU / acre

Method 6 –The assessment is apportioned to the benefiting properties based on Equivalent Benefit Units (EBU's) such that a Single Family Detached Residence (SFR) is equal to 1 EBU and all other properties are converted to EBU's based on their relative benefit as compared to an SFR as follows:

Land Use	Assessed Unit	EBU
Single Family Residential	1 single family dwelling unit	1 EBU
Condominiums	1 single family dwelling unit	0.8 EBU
Multi Family Residential Apartments	1 apartment unit	0.5 EBU

Method 7 –The assessment is apportioned to the benefiting properties based on Equivalent Benefit Units (EBU's) such that a Single Family Detached Residence (SFR) is equal to 1 EBU and all other properties are converted to EBU's based on their relative benefit as compared to an SFR as follows:

Land Use	Assessed Unit	x	EBU Factor	=	EBU Rate
Residential					
Single family home	1 dwelling	x	1	=	1.00 EBU / dwelling
Single family vacant (subdivided)	1 parcel	x	0.25	=	0.25 EBU / parcel
Multi-Family (incl. Condo)	1 dwelling	x	0.75	=	0.75 EBU / dwelling
Mobile Home Parks	1 space	x	0.5	=	0.50 EBU / space
Developed Non-Residential	1 acre	x	6	=	6.00 EBU / acre
Vacant / Park / School	1 acre	x	1.5	=	1.50 EBU / acre

Assessment Apportionment and Rates

The table on the next page provides the assessment apportionment and shows the estimated maximum annual assessment rate for each Zone and Annexation for FY 2011/12.

District	Zone	Annex	Notes (see end of Table)	Asmt Type	Pcls/Unit/ Acreage/ EBUs	FY 10/11 Max Asmt Rate	FY 11/12 Max Asmt Rate	FY 11/12 Applied Asmt Rate	FY 11/12 Total Annual Levy Amount
1	1	1B		EBU	188.840	\$778.13	\$801.47	\$801.47	\$151,349.59
		1G		EBU	261.290	\$61.51	\$63.35	\$63.35	\$16,552.72
Subtotal:									\$167,902.32
1	2	2F		Parcel	1	\$2,663.26	\$2,743.15	\$2,743.15	\$2,743.15
1	3	--		Parcel	76	\$611.90	\$630.25	\$630.25	\$47,899.00
		3A		Parcel	177	\$238.58	\$245.73	\$245.73	\$43,494.21
Subtotal:									\$91,393.21
1	4			EBU	519.86	\$191.45	\$197.19	\$197.19	\$102,511.86
1	5	--		Parcel	161	\$1,120.98	\$1,154.61	\$1,154.61	\$185,892.21
		5A		Parcel	14	\$755.56	\$778.22	\$778.22	\$10,895.08
Subtotal:									\$196,787.29
1	6			EBU	281.00	\$505.89	\$521.06	\$521.06	\$146,417.86
1	7			EBU	1,054.30	\$240.57	\$247.78	\$247.78	\$261,234.45
1	8			EBU	33.51	\$200.07	\$206.07	\$206.07	\$6,905.41
1	15			EBU	410.25	\$897.56	\$924.48	\$462.24	\$189,635.35
1	16			EBU	7,782.714	\$28.64	\$29.49	\$29.49	\$229,512.24
1	17			EBU	1,447.740	\$75.26	\$77.52	\$77.52	\$112,228.80
1	18			EBU	3,957.867	\$178.95	\$184.31	\$184.31	\$729,474.47
1	19			EBU	1,204.695	\$71.09	\$73.21	\$73.21	\$88,195.72
1	20			EBU	337.320	\$2,788.09	\$2,871.72	\$311.14	\$104,954.55
1	21			EBU	83.645	\$1,712.12	\$1,763.48	\$12.31	\$1,030.00
1	22			EBU	182.280	\$248.21	\$255.65	\$255.65	\$46,599.88
1	23			EBU	104.240	\$45.75	\$47.12	\$47.12	\$4,911.79
1	24			EBU	150.025	\$611.30	\$629.63	\$629.63	\$94,460.24
1	25			EBU	87.467	\$148.13	\$152.57	\$41.40	\$3,621.48
1	2008-1			EBU	67,990.750	\$58.15	\$59.89	\$59.89	\$4,071,966.02
1	T7			EBU	1,971.893	\$232.53	\$239.50	\$239.50	\$472,268.37
1	T47			Parcel	1,489	\$381.31	\$392.74	\$392.74	\$584,789.86
1	T52			Parcel	459	\$762.63	\$785.50	\$785.50	\$360,544.50
T1	T2			Parcel	1,037	\$185.74	\$191.31	\$191.31	\$198,388.47
T1	T3			Parcel	462	\$368.76	\$379.81	\$379.81	\$175,472.22
T1	T4			Parcel	674	\$196.69	\$202.58	\$202.58	\$136,538.92
T1	T5			Parcel	741	\$198.03	\$203.97	\$203.97	\$151,141.77
T1	T6			Parcel	603	\$220.96	\$227.58	\$227.58	\$137,230.74
T1	T8			Parcel	2,140	\$478.03	\$492.37	\$492.37	\$1,053,671.80
T1	T17			Parcel	74	\$473.90	\$488.11	\$488.11	\$36,120.14
T1	T23	(1)		Parcel	954	\$636.43	\$655.51	\$655.51	\$625,356.54
		T23-1		Parcel	383	\$368.76	\$379.81	\$379.81	\$145,467.23
		T23-2		Parcel	156	\$368.76	\$379.81	\$379.81	\$59,250.36
Subtotal:									\$830,074.13
T1	T23A			Parcel	383	\$744.32	\$766.64	\$766.64	\$293,623.12
T1	T23B			Parcel	156	\$628.23	\$647.08	\$647.08	\$100,944.48
T1	T29			Parcel	221	\$338.70	\$348.85	\$348.85	\$77,095.85

District			Notes	Asmt Type	Pcls/Unit/ Acreage/ EBUs	FY 10/11 Max Asmt Rate	FY 11/12 Max Asmt Rate	FY 11/12 Applied Asmt Rate	FY 11/12 Total Annual Levy Amount
	Zone	Annex	(see end of Table)						
T1	T31		(2)	Parcel	(see T31-1, -2)				
	T31-1			Parcel	182	\$1,071.55	\$1,103.69	\$1,103.69	\$200,871.58
	T31-1A			Parcel	267	\$488.11	\$502.75	\$257.50	\$68,752.50
	T31-2			Parcel	1	\$6,686.86	\$6,887.46	\$6,887.46	\$6,887.46
					450			Subtotal:	\$276,511.54
T1	T42A			Parcel	625	\$743.08	\$765.36	\$765.36	\$478,350.00
T1	T42B		(3)	Parcel	(see T42B-1, -2 & -3)				
	T42B-1			Parcel	40	\$755.17	\$777.82	\$777.82	\$31,112.80
	T42B-2			Parcel	31	\$1,606.74	\$1,654.94	\$1,654.94	\$51,303.14
	T42B-3			Parcel	15	\$129.26	\$133.13	\$133.13	\$1,996.95
					86			Subtotal:	\$84,412.89
T1	T42C			Parcel	95	\$692.32	\$713.08	\$713.08	\$67,742.60
T1	T46	T46A & Annex		Parcel	2,305	\$769.39	\$792.46	\$792.46	\$1,826,620.30
T1	--	T1-31		EBU	5	\$7,540.03	\$7,766.23	\$7,766.23	\$38,831.15
								Subtotal:	\$38,831.15
Total									\$14,032,858.95

(1) Zone T23 - Consists of 1,490 residential parcels and 3 non-residential parcels: Zone T23 has 951 SF units and 3 non-res; Zone T23-1 has 382 condo units; Zone T23-2 has 156 condo units

(2) Zone T31 - Consists of 450 residential parcels and one commercial parcel

(3) Zone T42B - Is comprised of three separate Areas. Area 1 (T42B-1) assessed 40 parcels, Area 2 (T42B-2) assessed 31 parcels, and Area 3 (T42B-3) assessed 15 parcels

PART D – ASSESSMENT ROLL

The total proposed assessment for Fiscal Year 2011/12 and the amount of the total proposed assessment apportioned to each lot or parcel within the District, as shown on the latest assessment roll at the Los Angeles County Assessor's Office, are contained in the Assessment Roll on file in the office of the City Clerk of the City of Santa Clarita, which is incorporated herein by reference.

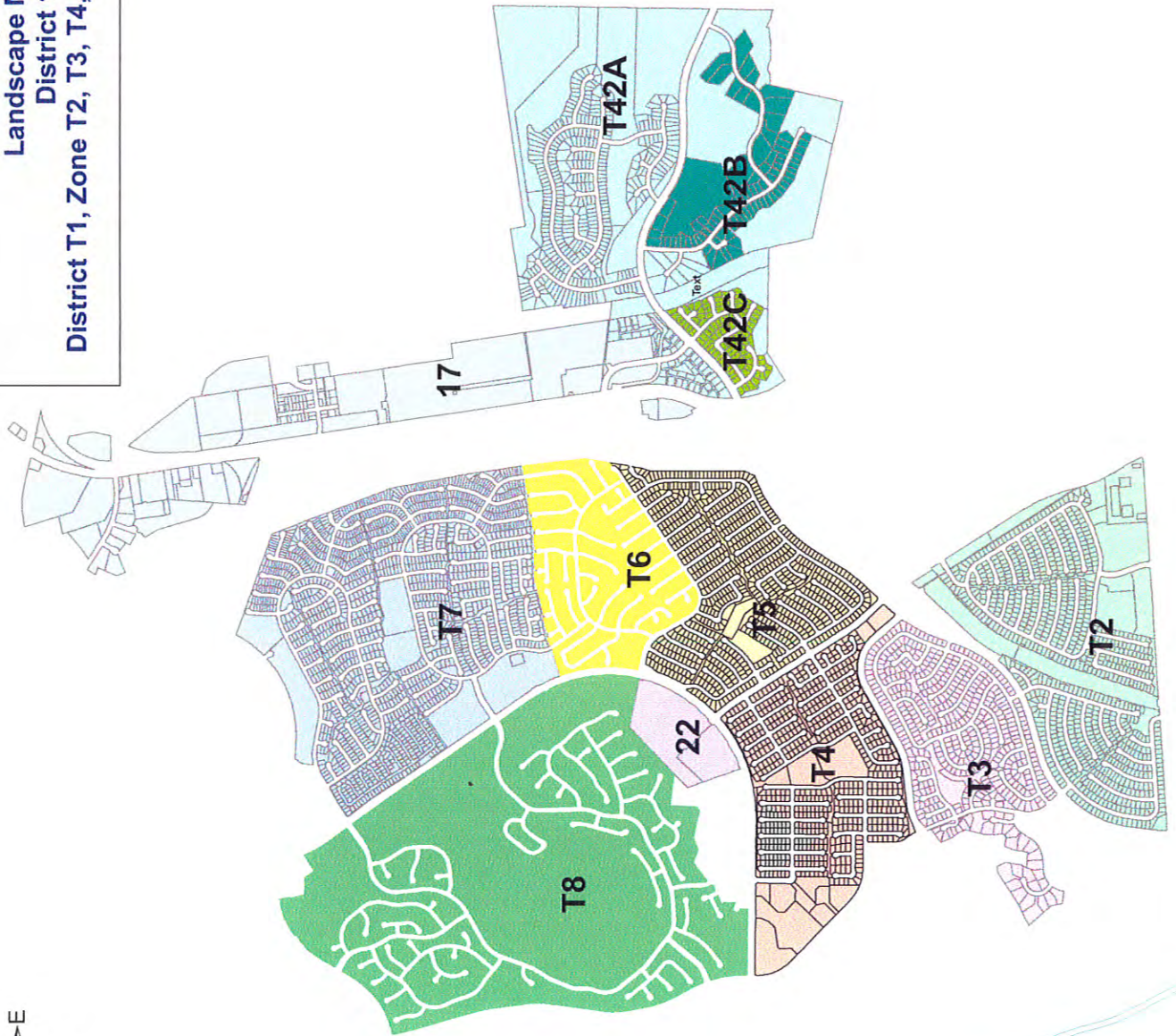
The description of each lot or parcel is part of the records of the Assessor of the County of Los Angeles and these records are, by reference, made part of this Report.

PART E – ASSESSMENT DIAGRAM

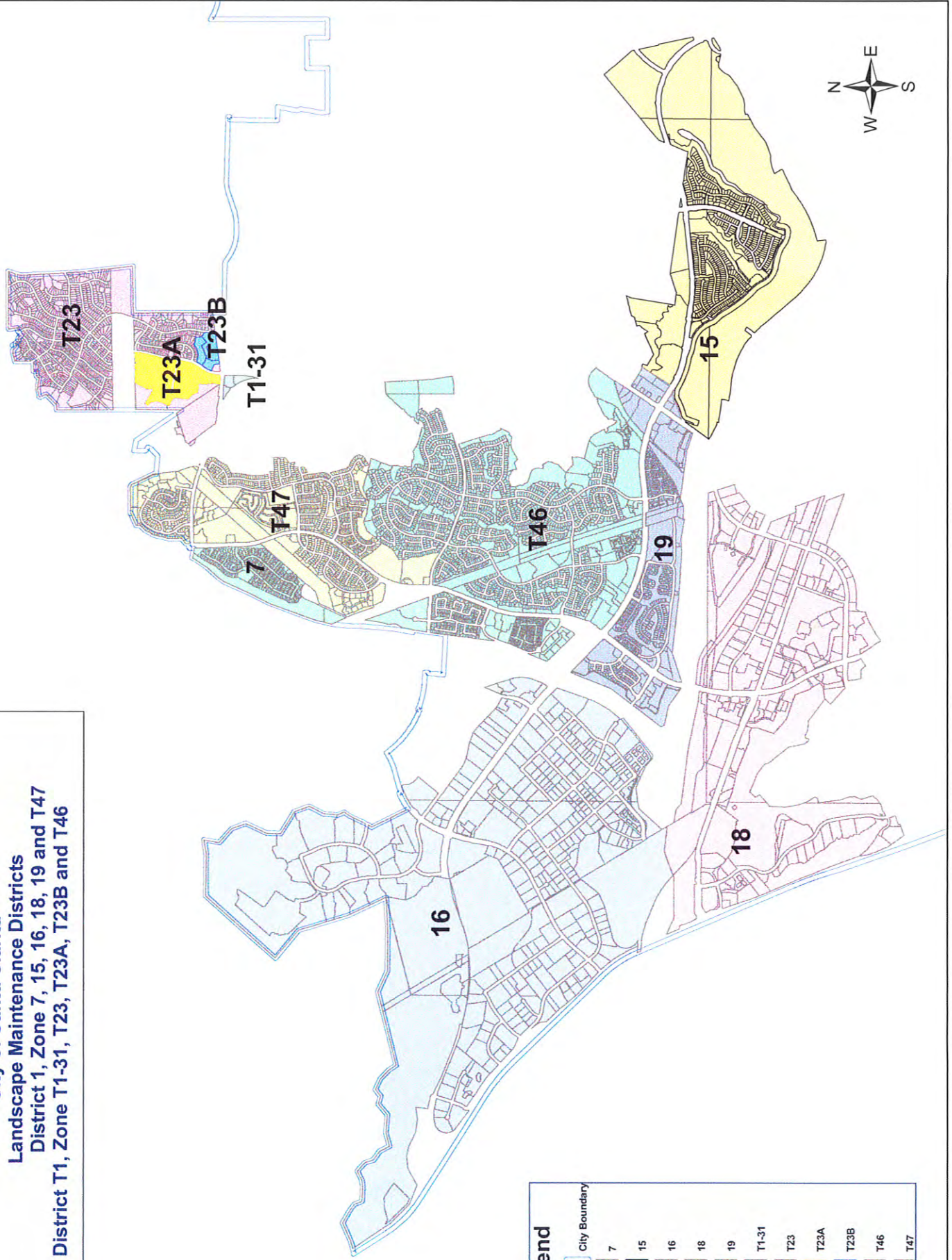
The following page shows an overview of the Landscape Maintenance District Boundary Map. Detailed District boundary diagrams will be available for inspection at the office of the City Clerk during normal business hours and, by reference, are made part of this report.



City of Santa Clarita
Landscaping Maintenance Districts
District 1, Zone 17, 22 and T7
District T1, Zone T2, T3, T4, T5, T6, T8, T42A, T42B and T42C



City of Santa Clarita
Landscapc Maintenance Districts
District 1, Zone 7, 15, 16, 18, 19 and T47
District T1, Zone T1-31, T23, T23A, T23B and T46

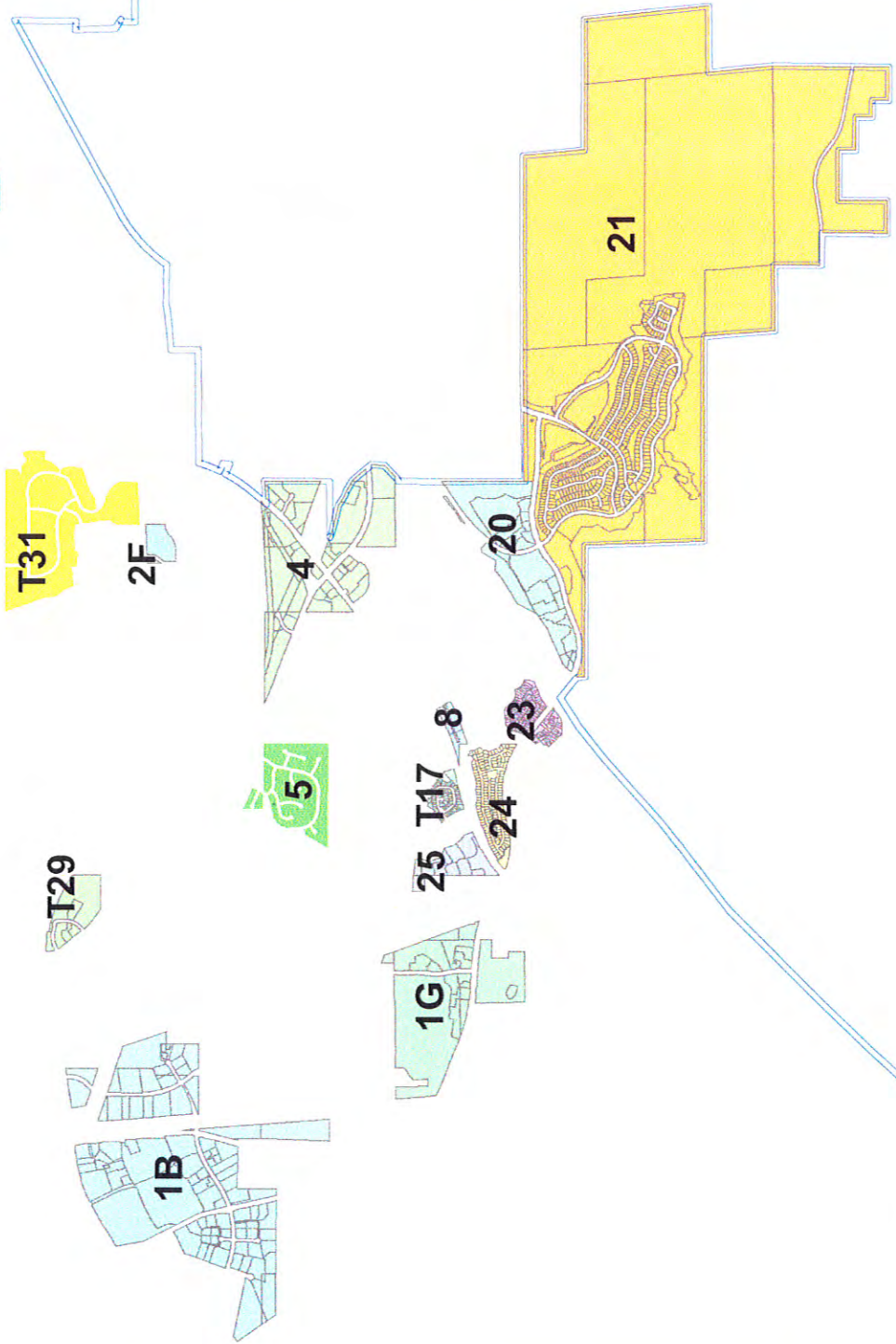


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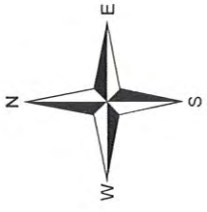
	City Boundary
	7
	15
	16
	18
	19
	T1-31
	T23
	T23A
	T23B
	T46
	T47





City of Santa Clarita
Landscape Maintenance Districts
District 1, Zone 1 - annexations 1B and 1G, 2 - annexation 2F, 3, 4, 5, 6, 8, 20, 21, 23, 24, and 25
District T1, Zone T17, T29 and T31



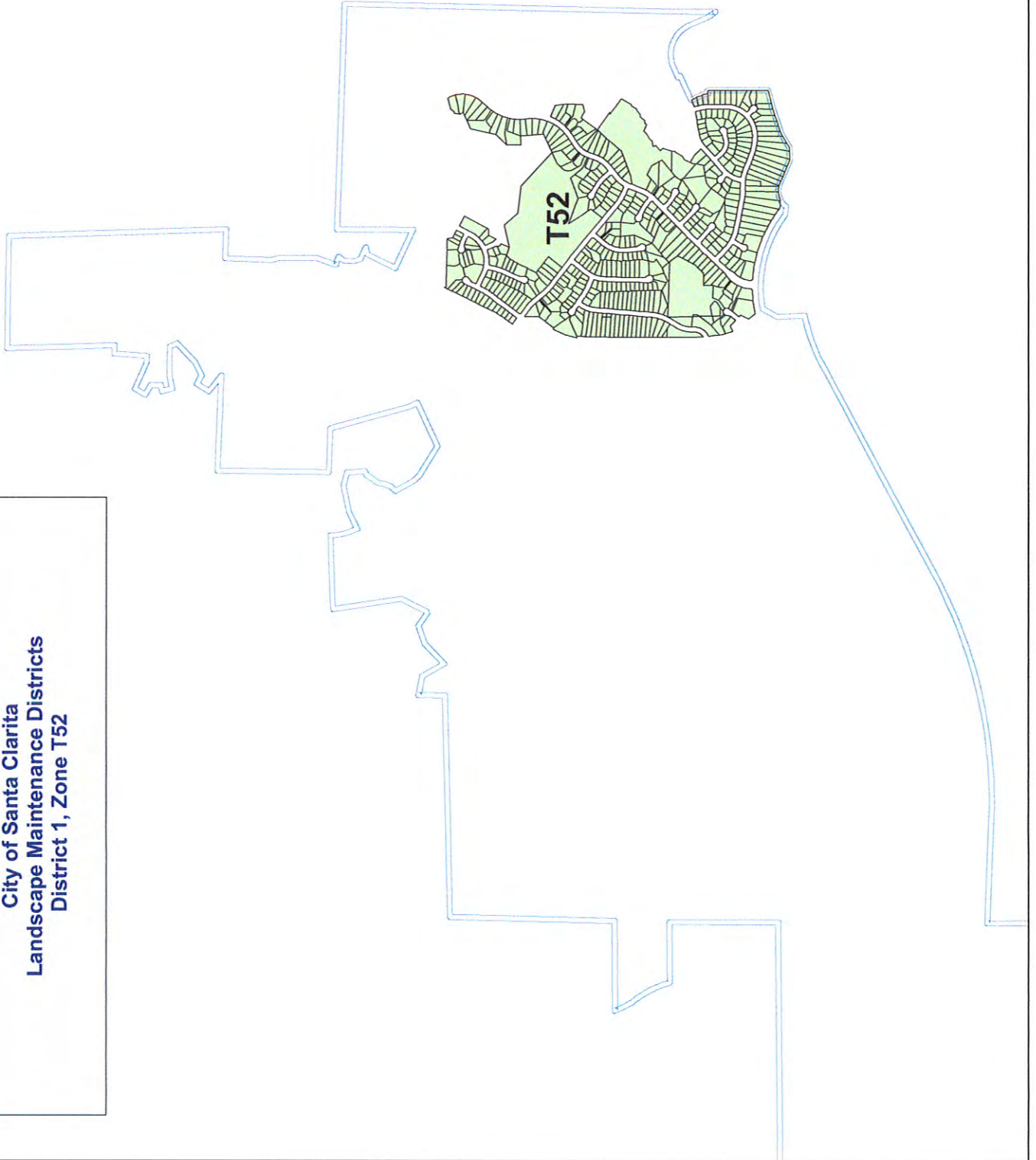
Legend	
	City Boundary
	1B
	1G
	2
	3
	4
	5
	6
	8
	20
	21
	23
	24
	25
	T17
	T29
	T31



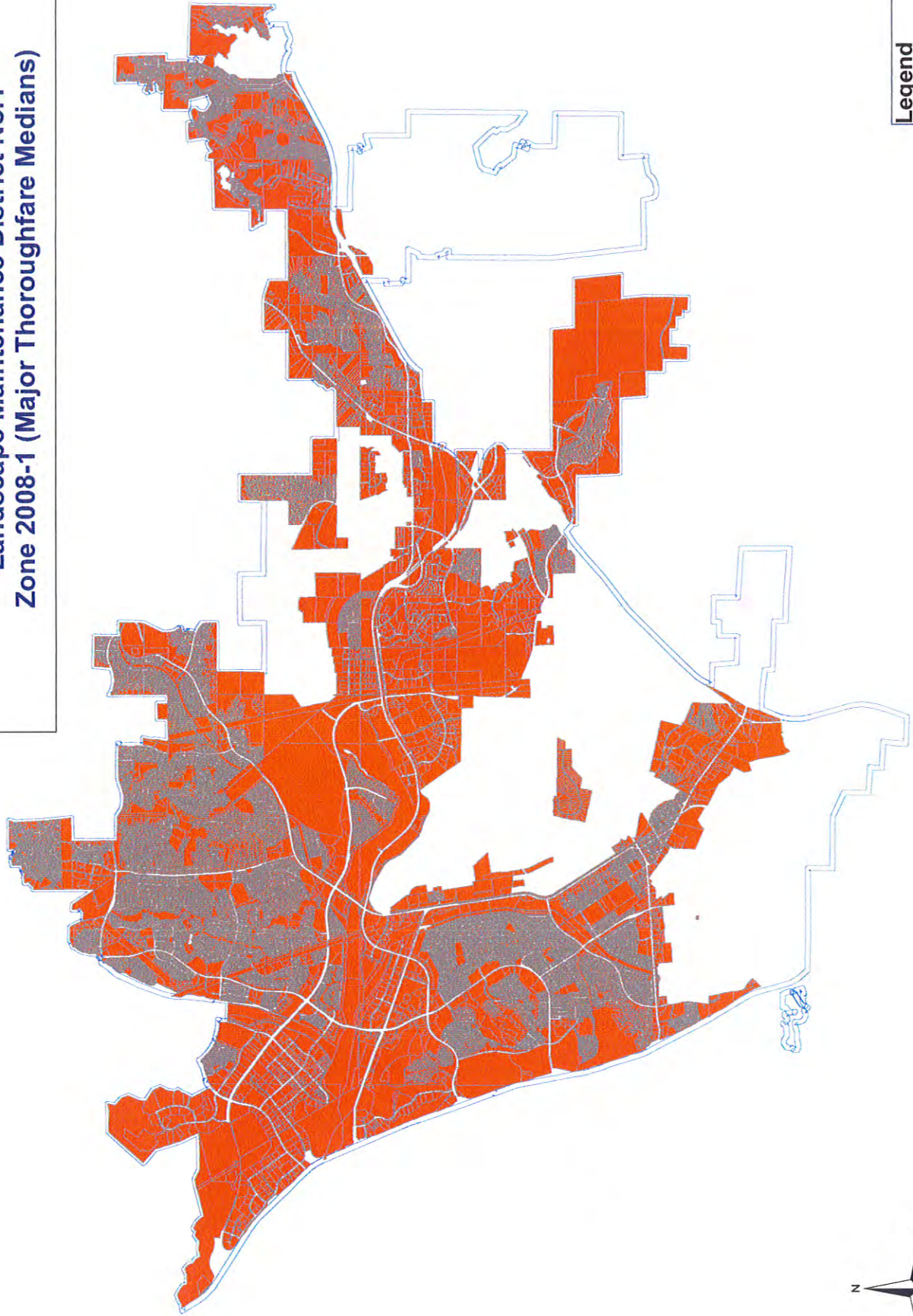
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	City Boundary
	T52

**City of Santa Clarita
Landscape Maintenance Districts
District 1, Zone T52**



**City of Santa Clarita
Landscape Maintenance District No. 1
Zone 2008-1 (Major Thoroughfare Medians)**



Legend
City Boundary
2008-1



APPENDIX

There are over 700 acres of maintained landscape benefiting properties located in 40 zones within the LMD. Detailed plans and specifications for these improvements are on file in the City of Santa Clarita Special District's office. However, general descriptions written below characterize landscape benefits provided to property owners.

The LMD zones listed below are categorized by the type and character of their benefits. The name of the zone(s) follows the benefit description.

District No. 1, Zone 2008-1 Major Thoroughfare Medians:

Properties in this zone receive a benefit from maintenance and improvement to medians on the City's major thoroughfares. Typical maintenance and improvement activities include: care of landscape, hardscape, irrigation systems, ornamental structures, signage, lighting, and plant material consisting of: turf, ground cover, shrubs, trees and flowers. Landscaping activities performed within the boundary of this zone are on easements or public rights of way.

District T1, Zones T-2 Old Orchard, T-3 Valencia Hills, T-4 Valencia Meadows, T-5 Valencia Glen, T-6 South Valley, T-7 Central & North Valley, T-8 Valencia Summit, T-46 Northbridge, T-47 North Park, 7 Creekside, 19 Bridgeport / Bouquet:

These zones are best characterized as primarily benefiting owners of residential property through an interconnecting system of landscaped paseos. Typical maintenance and improvement activities include care for: slopes, parks, parkways and side panels, local medians, tunnels, paseos, paseo bridges, fences, walls, swales, hardscape, irrigation systems, ornamental structures, signage, lighting, playground equipment, play courts and drinking fountains. Plant material consists of: turf, ground cover, shrubs, trees and flowers. Landscaping activities performed in these zones are on easements or public rights of way.

District T1, Zones T-17, Rainbow Glen, T-23 Mountain View, T-23A Mountain View Condos, T-23B Seco Villa Condos, T-31 Shangri-La, T-29 American Beauty, T-42A Circle J. Ranch, T-42B Circle J. Ranch, T-42C Circle J. Ranch, T-52 Stone Crest, 3 Sierra Heights, 5 Sunset Hills, 6 Canyon Crest, 15 River Village, 21 Golden Valley Ranch Residential:

These zones are best characterized by primarily benefiting owners of residential property through maintaining irrigated and non irrigated slopes and beautifying entry corridors. Typical maintenance and improvement activities include care for: slopes, parks, parkways, side panels, local medians, fences, swales, hardscape, irrigation systems, ornamental structures, signage, lighting, and playground equipment. Plant material consists of: turf, ground cover, shrubs, trees and flowers. Landscaping activities performed in these zones are on easements or public rights of way.

District No. 1 Zones 8 Friendly/Sierra, 23 Montecito, 24 Canyon Gate, 25 Valle Di Oro:

These zones are best characterized primarily benefiting owners of residential property through maintaining smaller landscape areas consisting of parkways and side panels buffering the benefiting properties from City streets. The landscape materials consist of: turf, ground cover, shrubs, trees and flowers which is maintained by irrigation systems. The LMD maintains a slope benefiting Canyon Gate property owners. Landscaping activities performed in these zones are on easements or public rights of way.

District T1 Zones T-1 Faircliff, 1Golden Valley/Centre Point, 2 Edwards Cinema, 4 Via Princessa/Sierra Highway, 17 Bouquet/Rail Road Avenue, 16 Valencia Industrial Center, 18 Town Center / Tourney Road, 20 Golden Valley Ranch Commercial, 22 HMNMH (Henry Mayo Newhall Hospital):

These zones are best characterized as primarily benefiting commercial and retail properties. Typical maintenance and improvement activities include care for: slopes, parkways and side panels, local fences, walls, swales, hardscape, irrigation systems, ornamental structures, signage, lighting and monument signs. Plant material consists of: turf, ground cover, shrubs, trees and flowers. Landscaping activities performed in these zones are on easements or public rights of way.