

Amended Final Combined Engineer's Report

for

**City of Santa Clarita
Landscape Maintenance Districts**

Fiscal Year 2007-08

**Submitted To:
Santa Clarita, California**

Prepared by:



Harris & AssociatesSM

July 3, 2007

TABLE OF CONTENTS

Certificates.....	1
Introduction	2
Report	4
Part A - Plans and Specifications.....	5
Part B - Estimate of Cost	12
Part C - Method of Apportionment of Assessment.....	13
Part D - Assessment Roll	21
Part E - Assessment Diagram	22

CITY OF SANTA CLARITA
LANDSCAPE MAINTENANCE DISTRICTS

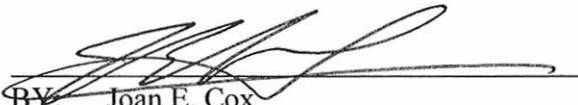
COMBINED ENGINEER'S REPORT

CERTIFICATES

The undersigned acting on behalf of Harris & Associates, respectfully submits the enclosed Engineer's Report as directed by City Council pursuant to the provisions of Section 4 of Article XIID of the California Constitution, and provisions of the Landscaping and Lighting Act of 1972, Section 22500 et seq. of the California Streets and Highways Code. The undersigned certifies that she is a Professional Engineer, registered in the State of California.



Dated: July 3, 2007


BY: Joan E. Cox
R.C.E. No. 41965

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 _____, 2007.

Sharon L. Dawson, City Clerk
City of Santa Clarita
Los Angeles County, California

By _____

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 _____, 2007.

Sharon L. Dawson, City Clerk
City of Santa Clarita
Los Angeles County, California

By _____

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, T1, A2 and County initiated District T1A (ad valorem district), (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"). This report includes all Zones and Annexations that have been approved by the Council prior to April 30, 2007.

District T1 is the City's Area-Wide landscaped median district that provides for the maintenance of roadway medians located throughout the City.

All other Zones or Annexations within Districts 1, T1 and A2 provide for the maintenance of landscaping located within district developments.

District T1A is an ad valorem district that was formed by the County under the Improvement Act of 1911, prior to the transfer of jurisdiction to the City. This district collects revenue directly from property taxes and is separate from the 1972 Act landscape districts. This district requires no Council action at this time, 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 in the mid-1990s. 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 now the legislative body for the Districts and Zones and may levy annual assessments acting as the governing body for the operations and administration of the Districts.

This Combined Engineer's Report ("Report") describes the Districts, any annexation zones or changes to the Districts and the proposed assessments for Fiscal Year 2007-08. 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 2007-08 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 2007-08.

Effects of Proposition 218

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

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, CA. Increases, if any, above this amount were addressed in separate reports approved at prior Council meetings. Subsequent increases, if any, will be subject to the procedures and approval process of Section 4 of Article XIID.

**FISCAL YEAR 2007-08
ENGINEER'S REPORT PREPARED PURSUANT
TO THE PROVISIONS OF THE
LANDSCAPING AND LIGHTING ACT OF 1972
SECTION 22500 THROUGH 22679
OF THE CALIFORNIA STREETS AND HIGHWAYS CODE
AND ARTICLE XIID OF THE CALIFORNIA CONSTITUTION**

Pursuant to Part 2 of Division 15 of the Streets and Highways Code of the State of California, Article XIID of the California Constitution (Proposition 218), the Proposition 218 Omnibus Implementation Act and in accordance with the Resolution of Initiation, adopted by the City Council of the City of Santa Clarita, State of California, in connection with the proceedings for:

**CITY OF SANTA CLARITA
LANDSCAPE MAINTENANCE DISTRICTS**

hereinafter referred to as the "Maintenance Districts" or "Districts", I, Joan E. Cox, P.E., the authorized representative of Harris & Associates, the duly appointed ASSESSMENT ENGINEER, submit herewith the "Report" consisting 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 proposed to be installed, maintained and serviced are generally described as the landscape improvements within public rights-of-way and dedicated landscape easements within various tracts and on individual parcels located throughout the City. These improvements include the installation, maintenance and servicing of landscaping improvements including but not limited to: landscaping, planting, shrubbery, trees, irrigation systems, hardscapes and fixtures.

The District will fund costs in connection with the landscape maintenance and servicing including, but not limited to, labor, electrical energy, water, materials, contracting services, administration, 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.

Servicing means the furnishing of electricity for the operation of any appurtenant facilities, and water for the irrigation and control of the landscaping and the maintenance of any of the ornamental structures, landscaping and appurtenant facilities.

The plans and specifications for the improvements are voluminous and are not bound in this Report but by this reference are incorporated and made part of the Report. The plans and specifications are on file at the City.

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

District	Zone	Annex.	Description
1	1	--	Residential, Golden Valley Road and Highway 14 - <i>Inactive</i>
		1B	Commercial, Centre Pointe, south of Soledad Canyon Road
		1C	Tract 44892, Residential, Canyon Gate, Golden Valley Road and Sierra Highway
		1D	Tract 53756, Residential, Golden Valley Road, Pardee
		1E	Commercial, Golden Valley Ranch
		1F	Tract 53419, Residential, Valle Di Oro
		1G	Centex Development

District	Zone	Annex.	Description
1	2A	--	Parcel Map 24147, Commercial, Via Princessa and Sierra Highway (Costco)
		2B	Commercial, Via Princessa and Sierra Highway (Sierra Storage)
		2C	Tract 50151, Commercial, Via Princessa and Sierra Highway across from Costco
		2D	Tract 50484, Commercial, Via Princessa and Highway 14 (Jack-in-the-Box)
		2E	Parcel Map 25916, Commercial, Sierra Highway north of Via Princessa (Flying Tiger)
		2F	Commercial (Soledad Entertainment)
		2G	Commercial, Riverview Shopping Center
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
1	4	--	Albertson's Shopping Center, Commercial, Via Princessa and Sierra Highway (Albertson's Street Trees)
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
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	8	--	Tract 52354, Residential, Friendly Valley Parkway and Sierra Highway
1	9	--	<i>See District 1, Zone 5, Annexation 5A (Renamed)</i>
1	10	--	<i>See District 1, Zone 2, Annexation 2F (Renamed)</i>
1	11	--	<i>See District 1, Zone 2, Annexation 2B (Renamed)</i>

District	Zone	Annex.	Description
1	12	--	Parcel Map 20838, Commercial, Soledad Canyon Road and Gladding Way - <i>Inactive</i>
1	13	--	<i>See District 1, Zone 3, Annexation 3A (Renamed)</i>
1	14	--	<i>See District T1, Zone T31</i>
1	15	--	River Village
1	16	--	Valencia Industrial Center
1	17	--	San Fernando Road Medians
T1	--	--	Area Wide Medians, various locations throughout the City, includes the following annexations:
		T1A	Residential, McBean Parkway north of Newhall Ranch Road (Northbridge) - <i>Inactive</i>
		T1B	Residential, McBean Parkway north of Decoro Drive (Northpark) - <i>Inactive</i>
		T1C	Residential, Magic Mountain Parkway west of McBean Parkway (Avignon)
		T1D	Residential, McBean Parkway and Newhall Ranch Road (Bridgeport)
		T1E	Tract 24694, Residential/Commercial - <i>Inactive</i>
		T1F	Tracts 49549, 52673 and Tract 42670, Residential
		T1G	Commercial, Lyons Ave between San Fernando Road and Interstate 5
		T1H	Commercial, Magic Mountain Parkway east of Valencia Boulevard (Valencia Honda)
		T1I	Parcel Map 26037, Commercial/Industrial, Smyth Drive between Copperhill Drive and Dickason Drive
		T1J	Tract 52267-01, Residential/Commercial, Copperhill Drive and Decoro Drive
		T1K	Tract 44831-01, Commercial, northeast corner of Dickason Drive and Newhall Ranch Road

District	Zone	Annex.	Description
T1 (cont.)		T1L	Tract 44831-02, Residential, northeast corner of Dickason Drive and Newhall Ranch Road
		T1M	PM 25649, Parcel 2, Commercial, Rye Canyon Road and Newhall Ranch Road (Home Depot)
		T1N	Tract 44831-03, Residential, Creekside, northwest corner of McBean Parkway and Newhall Ranch Road
		T1O	PM 26125, Commercial, Smyth Drive between Copperhill Drive and Dickason Drive
		T1P	PM 25885, Commercial, Smyth Drive between Copperhill Drive and Dickason Drive
		T1Q	Commercial, NE corner of McBean Parkway & Magic Mountain Parkway
		T1R	Commercial, SW corner of McBean Parkway & Valencia Boulevard
		T1S	Parcel Map 8374, Lot 3, Commercial, NW corner of Valencia Boulevard and Creekside Road
		T1T	Tract 33746, Commercial (Kohl's Shopping Center), SE corner of Valencia Boulevard and McBean Parkway
		T1U	Arbor Lane, Residential, SE corner of Wiley Canyon and Via Macarena
		T1V	Tract 51931-04, Commercial, NW corner of Magic Mountain Parkway and McBean Parkway
		T1W	Tract 53756, Residential, on Apple Street, south of Lyons Avenue
		T1X	Parcel 2811-070-001, Residential/Commercial, Harbor Woods, NW corner of McBean Parkway and Newhall Ranch Road
		T1Y	Residential, Apartments by the Promenade, on Magic Mountain Parkway, west of McBean Parkway
		T1Z	Residential, Town Center West Apartments, SW corner of Magic Mountain Parkway and McBean Parkway

District	Zone	Annex.	Description
T1 (cont.)		T1-27	Commercial, Cinema Professional Center
		T1-28	Commercial, Hart Pony Project
		T1-29	Commercial, Right of Way, Oak Park
		T1-30	Tract 23744-70, Commercial, San Fernando Road
		T1-31	Commercial, Seco Canyon Village
		T1-32	Residential, Arlen Estates, Lots 1-3
		T1-33	Commercial, APN 2861-061-023
		T1-34	Newhall Ranch Rd Gap Closure
T1	T2	--	Residential, 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, 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, McBean Parkway and Avenida Navarre (South Valley)
T1	T7	--	Residential, McBean Parkway and Del Monte Dr (North Valley)
T1	T8	--	Residential, McBean Parkway and Del Monte Dr (Summit)
T1	T9	--	Commercial, Tourney Road between Magic Mountain Parkway and Valencia Boulevard (Corporate Center)
		T9A	Commercial, Tourney Place Project, Lots 2 & 4
		T9B	Commercial, Gateway Plaza
		T9C	Commercial, Tourney Place Project, Lot 3

District	Zone	Annex.	Description
T1 (cont.)	T9 (cont.)	T9D	Commercial, Tourney Place Project, Lot 7
		T9E	Commercial, Tourney Place Project, Lot 5
		T9F	Commercial, Tourney Place Project, Lot 6
		T9G	Commercial, APN 2861-061-023
T1	T10	--	Commercial, Avenue Stanford in the Valencia Industrial Park
		T10A	Tract 52673, Residential, Legacy at Copper Hill and Rye Canyon
		T10B	Residential, APN 2866-018-129
		T10C	Commercial, 25115 Avenue Stanford
		T10D	Commercial, Centerpoint Val Ind Center
		T10E	Industrial, Discovery Gateway Spectrum I, LLC
		T10F	Industrial, Parkway Oldsmobile, Cadillac, GMC
T1	T17	--	Residential, Rainbow Glen Drive and Sierra Highway (Rainbow Glen)
		--	Residential, 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	T30	--	<i>Re-formed as Annexation T1Q</i>
T1	T31	--	Residential, Shangri-La Drive and Soledad Canyon Road (Shangri-La), plus Commercial, Soledad Canyon Branch Library

District	Zone	Annex.	Description
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, McBean Parkway and Newhall Ranch Road (Northbridge)
T1	T52	--	Residential - Stonecrest
A2	--	2	Commercial, APN 2833-032-043, Carl Court
A2	--	3	Residential, 27740 Bouquet, WK Sonrissa
A2	--	4	Commercial, Blessed Kateri Church
A2	--	5	Residential, Parcel Map 26684 Lots 1-4
A2	--	6	Residential, Tract 52355
A2	--	7	Residential, Thompson Ranch/Stetson Ranch Project
T1A	--	--	Designation for Ad Valorem Zones T1, T2, T3, T4 and T5

PART B ESTIMATE OF COST

The estimated costs for the operation, maintenance and servicing of the facilities are shown below Fiscal Year 2007-08. 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.

Zone	Description	Fiscal Year 2007-08
1	Golden Valley	\$223,084
2	Price Costco	\$68,255
3	Sierra Heights	\$78,372
4	Albertsons	\$4,741
5	Sunset Hills	\$168,994
6	Canyon Crest	\$163,811
7	Creekside	\$180,250
8	Tract 52354 - Jenna Group	\$10,095
12	PM 20838 Soledad Canyon Rd. - Inactive	\$0
15	River Village	\$114,319
16	Valencia Industrial Center	\$112,319
17	San Fernando Road Medians	\$190,887
T1	Citywide Area District T1	\$1,273,969
T2	Old Orchard	\$189,838
T3	Valencia Hills	\$165,119
T4	Meadows	\$169,017
T5	Glen	\$156,597
T6	South Valley	\$135,341
T7	Central & North Valley	\$383,609
T8	Summit	\$950,021
T9	Corp. Center	\$38,343
T10	Avenue Stanford	\$24,697
T17	Rainbow Glen	\$58,130
T23	Mountain View - 1481	\$759,809
T23A	Mountain View Condos	\$260,594
T23B	Seco Villas	\$99,178
T29	American Beauty	\$88,873
T31	Shangri-la	\$215,742
T42A	Circle J	\$460,202
T42B	Circle J	\$87,910
T42C	Circle J - Beazer	\$56,598
T46	Northbridge	\$1,670,195
T52	Stonecrest (Lower)	\$363,108
A2	Area wide District A2	\$20,000
Total		\$8,942,017

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

Proper maintenance of the landscaping and hardscaping within the public right-of-way and easements provides special benefit to adjacent properties by providing community character and vitality. Trees, landscaping, hardscaping and appurtenant facilities, if well maintained, provide beautification and enhancement of the desirability of the surroundings; therefore, these improvements provide special benefit to those developments that are directly adjacent to the landscape improvements and take their main access off of these roadways.

Landscaping along the major thoroughfares of the City provides only incidental benefits to motorists traveling to, from or through the City. The portion of the total landscape maintenance costs which are associated with general benefits will not be assessed to the parcels in the Districts, but will be paid from other City funds.

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 EDU's.

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 / EDU's	Method Code (descriptions follow this table)	
1	1	--	<i>inactive</i>	Res	Parcel	0	1
		1B		Comm	Acreage	177.35	2
		1C		Res	Parcel	148	1
		1D		Res	Parcel	530	1
		1E		Res/Comm	EDU	30	3
		1F		Res	EDU	111	3
		1G		Res	EDU	164.640	5
		1	2A	--		Comm	Acreage
2B				Comm	Acreage	2	2
2C				Comm	Parcel	3	1
2D				Comm	Acreage	1	2
2E				Comm	Parcel	1	1
2F				Comm	Parcel	1	1
2G				Comm	Acreage	7.18	2
1	3			--		Res	Parcel
		3A		Res	Parcel	177	1
1	4	--		Comm	Acreage	9.88	2
1	5	--		Res	Parcel	161	1
		5A		Res	Parcel	14	1
1	6	--		Res	Parcel	281	1
1	7	--		Res	EDU	1061.30	6
1	8	--		Res	Parcel	39	1
1	12	--	<i>inactive</i>	Comm	Parcel	0	1
1	15	--		Res/Comm	EDU	1012.990	5
1	16	--		Comm/Vac	EDU	4,136.110	5
1	17	--		Multiple	EDU	1,367.290	5
T1	--	--		Res/Comm	Unit	12,872	1
		T1 Annex		Comm	Parcel	15	1
		T1A	<i>inactive</i>	Res	Parcel	0	1
		T1B	<i>inactive</i>	Res	Parcel	0	1
		T1C		Res	Parcel	100	1
		T1D		Res	Parcel	863	1
		T1D Annex		Comm	Parcel	3	1
		T1E	<i>inactive</i>	Res/Comm	Parcel	0	1
		T1F		Res	Parcel	55	1
		T1G		Comm	Parcel	129	1
		T1H		Comm	Parcel	4	1
		T1I		Comm/Ind	Parcel	4	1
		T1J		Res/Comm	EDU	533	4
		T1K		Comm	Parcel	5	1
		T1L		Res	EDU	224	4

District	Zone	Annex.	Land Use	Asmt Type	Pcls / Units / Acreage / EDU's	Method Code (descriptions follow this table)
T1 (cont.)	--	T1M	Comm	Parcel	4	1
		T1N	Res	EDU	761	4
		T1O	Comm	EDU	8	4
		T1P	Comm	EDU	24	4
		T1Q	Res	Parcel	9	1
		T1R	Comm	EDU	1	4
		T1S	Comm	Parcel	1	1
		T1T	Comm	Acreage	153.5	2
		T1U	Res	EDU	21	4
		T1V	Comm	Parcel	11	1
		T1W	Res	EDU	21.33	4
		T1X	Res	EDU	2	4
		T1Y	Res	EDU	831	4
		T1Z	Res/Comm	EDU	346	3
		T1-27	Comm	EDU	10	4
		T1-28	Comm	EDU	5	1
		T1-29	Comm	EDU	0	
		T1-30	Comm	EDU	3	3
		T1-31	Comm	EDU	5	3
		T1-32	Res	EDU	3	3
T1-33	Comm	Parcel	1	3		
T1-34	Comm/Vac	EDU	6,367.030	5		
T1	T2	--	Res	Parcel	1,028	1
T1	T3	--	Res	Parcel	462	1
T1	T4	--	Res	Parcel	671	1
T1	T5	--	Res	Parcel	741	1
T1	T6	--	Res	Parcel	602	1
T1	T7	--	Res	Parcel	1,815	1
T1	T8	--	Res	Parcel	2,143	1
T1	T9	--	Comm	Parcel	30	1
		T9A	Comm	Parcel	3	3
		T9B	Comm	Parcel	4	3
		T9C	Comm	Parcel	1	3
		T9D	Comm	Parcel	1	3
		T9E	Comm	Parcel	1	3
		T9F	Comm	Parcel	1	3
		T9G	Comm	Parcel	1	3
T1	T10	--	Comm	Parcel	46	1
		T10A	Res	Parcel	4	1
		T10B	Res	Parcel	1	1
		T10C	Res	Parcel	1	1
		T10D	Res	Parcel	1	1
		T10E	Ind	EDU	1	3
		T10F	Ind	EDU	1	3
		T10G	Ind	EDU	2	3

District	Zone	Annex.	Land Use	Asmt Type	Pcls / Units / Acreage / EDU's	Method Code (descriptions follow this table)
T1	T17	--	Res	Parcel	74	1
T1	T23	--	Res	Parcel	1,490	1
T1	T23A	--	Res	Parcel	383	1
T1	T23B	--	Res	Parcel	156	1
T1	T29	--	Res	Parcel	221	1
T1	T31	--	Res/Comm	Parcel	183	1
T1	T42A	--	Res	Parcel	625	1
T1	T42B	--	Res	Parcel	86	1
T1	T42C	--	Res	Parcel	95	1
T1	T46	--	Res	Parcel	2,295	1
T1	T52	--	Res	Parcel	470	1
A2	--	1	Comm	EDU	5	3
A2	--	2	Comm	EDU	10	3
A2	--	3	Res	EDU	35	3
A2	--	4	Comm	EDU	5	3
A2	--	5	Res	EDU	4	3
A2	--	6	Res	EDU	63	3
A2	--	7	Res	EDU	192	3

Note: The number of parcels, units, acres and EDU'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 Dwelling Units (EDU's) such that a Single Family Detached Residence (SFR) is equal to 1 EDU and all other properties are converted to EDU's based on their relative benefit as compared to an SFR as follows:

Single Family Residential	1 single family dwelling unit	= 1 EDU
Multi Family Residential Condos	1 single family dwelling unit	= 1 EDU
Multi Family Residential Apartments	1 apartment unit	= 1 EDU
Commercial Industrial	1 commercial/industrial parcel	= 5 EDU

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

Single Family Residential	1 single family dwelling unit	= 1 EDU
Multi Family Residential Condos	1 condo family dwelling unit 2 single family dwelling unit	= 1 EDU
Multi Family Residential Apartments	1 apartment unit	= 0.8 EDU
Commercial Industrial	1 commercial/industrial parcel	= 3-5 EDU

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

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

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

Single Family Residential	1 single family dwelling unit	= 1 EDU
Condominiums	1 single family dwelling unit	= 0.8 EDU
Multi Family Residential Apartments	1 apartment unit	= 0.5 EDU

ASSESSMENT APPORTIONMENT AND RATES

The table below provides the assessment apportionment and shows the estimated maximum annual assessment rate for each Zone and Annexation for FY 2007-08.

District	Zone	Annex.	Notes (see end of table)	Asmt Type	Pcls / Unit / Acreage / EDU's	FY 06-07 Max. Asmt Rate	FY 07-08 Max. Asmt Rate	FY 07-08 Actual Asmt Rate	FY 07-08 Total Annual Levy Amount
1	1	--	<i>inactive</i>	Parcel	0	\$0.00	\$0.00	\$0.00	\$0.00
		1B		Acreage	177.35	\$714.23	\$739.23	\$739.23	\$131,102.09
		1C		Parcel	148	\$666.14	\$689.45	\$689.45	\$102,039.33
		1D		Parcel	530	\$258.96	\$268.02	\$134.01	\$71,026.25
		1E		EDU	30	\$3,302.24	\$3,417.82	\$1,708.91	\$51,267.28
		1F		EDU	111	\$110.98	\$114.86	\$114.86	\$12,749.94
		1G		EDU	164.64	\$56.45	\$58.43	\$58.43	\$9,619.22
1	2A	--		Acreage	14.57	\$1,943.08	\$2,011.09	\$2,011.09	\$29,301.55
		2B		Acreage	2	\$5,060.92	\$5,238.05	\$5,238.05	\$10,476.10
		2C		Parcel	3	\$5,480.66	\$5,672.48	\$5,672.48	\$17,017.45
		2D		Acreage	1	\$2,439.95	\$2,525.35	\$2,525.35	\$2,525.35
		2E		Parcel	1	\$426.22	\$441.14	\$441.14	\$441.14
		2F		Parcel	1	\$2,444.55	\$2,530.11	\$2,530.11	\$2,530.11
		2G		Acreage	7.18	\$930.13	\$962.68	\$962.68	\$6,912.08
1	3	--		Parcel	76	\$561.65	\$581.31	\$581.31	\$44,179.39
		3A		Parcel	177	\$218.99	\$226.65	\$226.65	\$40,117.87
1	4	--		Acreage	9.88	\$429.56	\$444.59	\$444.59	\$4,392.59
1	5	--		Parcel	161	\$1,028.93	\$1,064.94	\$1,064.94	\$171,455.75
		5A		Parcel	14	\$693.51	\$717.78	\$717.78	\$10,048.96
1	6	--		Parcel	281	\$556.31	\$575.78	\$575.78	\$161,794.42
1	7	--		EDU	1061.30	\$220.81	\$228.54	\$228.54	\$242,547.75
1	8	--		Parcel	39	\$258.20	\$267.24	\$267.24	\$10,422.24
1	12	--	<i>inactive</i>	Parcel	0	\$0.00	\$0.00	\$0.00	\$0.00
1	15	--		EDU	1,012.990	\$467.00	\$483.35	\$241.67	\$244,811.83
1	16	--		EDU	4,136.110	\$26.21	\$27.13	\$27.13	\$112,201.70
1	17	--		EDU	1,367.290	\$69.08	\$71.50	\$71.50	\$97,758.23
T1	--	--		Unit	12,872	\$59.32	\$61.40	\$61.40	\$790,291.89
		T1 Annex	(1)	Parcel	15	\$56.45	\$58.43	\$58.43	\$876.39
		T1A	<i>inactive</i>	Parcel	0	\$0.00	\$0.00	\$0.00	\$0.00
		T1B	<i>inactive</i>	Parcel	0	\$0.00	\$0.00	\$0.00	\$0.00
		T1C		Parcel	100	\$177.94	\$184.17	\$184.17	\$18,416.79
		T1D		Parcel	863	\$118.63	\$122.78	\$122.78	\$105,960.91
		T1D Annex	(1)	Parcel	3	\$112.88	\$116.83	\$116.83	\$350.49
		T1E	<i>inactive</i>	Parcel	0	\$0.00	\$0.00	\$0.00	\$0.00
		T1F		Parcel	55	\$59.32	\$61.40	\$61.40	\$3,376.79
		T1G		Parcel	129	\$59.32	\$61.40	\$61.40	\$7,920.11
		T1H		Parcel	4	\$59.32	\$61.40	\$61.40	\$245.58
		T1I		Parcel	4	\$59.32	\$61.40	\$61.40	\$245.58
		T1J	(2)	EDU	533	\$59.32	\$61.40	\$61.40	\$32,724.17
		T1K		Parcel	5	\$59.32	\$61.40	\$61.40	\$306.98
		T1L		EDU	224	\$59.32	\$61.40	\$61.40	\$13,752.75
		T1M		Parcel	4	\$1,929.87	\$1,997.42	\$1,997.42	\$7,989.66
		T1N		EDU	761	\$59.32	\$61.40	\$61.40	\$46,722.51
		T1O		EDU	8	\$59.32	\$61.40	\$61.40	\$491.17
		T1P		EDU	24	\$59.32	\$61.40	\$61.40	\$1,473.51

District	Zone	Annex.	Notes (see end of table)	Asmt Type	Pcls / Unit / Acreage / EDU's	FY 06-07 Max. Asmt Rate	FY 07-08 Max. Asmt Rate	FY 07-08 Actual Asmt Rate	FY 07-08 Total Annual Levy Amount
T1 (cont.)	--	T1Q		Parcel	9	\$313.41	\$324.38	\$324.38	\$2,919.41
		T1R		EDU	1	\$59.31	\$61.39	\$61.39	\$61.39
		T1S		Parcel	1	\$313.40	\$324.37	\$324.37	\$324.37
		T1T		EDU	153.5	\$59.28	\$61.35	\$61.35	\$9,417.96
		T1U		EDU	21	\$59.32	\$61.40	\$61.40	\$1,289.32
		T1V		Parcel	11	\$498.42	\$515.86	\$515.86	\$5,674.51
		T1W		EDU	21.33	\$59.32	\$61.40	\$61.40	\$1,309.58
		T1X		EDU	2	\$59.31	\$61.39	\$61.39	\$122.77
		T1Y		EDU	831	\$39.08	\$40.45	\$40.45	\$33,612.12
		T1Z		EDU	346	\$59.32	\$61.40	\$19.63	\$6,791.65
		T1-27		EDU	10	\$59.32	\$61.40	\$61.40	\$613.96
		T1-28		EDU	5	\$3,013.63	\$3,119.11	\$3,119.11	\$15,595.54
		T1-29		EDU	0	\$0.00	\$0.00	\$0.00	\$0.00
		T1-30		EDU	3	\$58.51	\$60.56	\$60.56	\$181.67
		T1-31		EDU	5	\$6,920.83	\$7,163.06	\$7,163.06	\$35,815.30
T1-32	(3)	EDU	3	\$4.26	\$4.41	\$4.41	\$158.73		
T1-33	(3)	Parcel	1	\$4.70	\$4.86	\$4.86	\$58.37		
T1-34		EDU	6,367.03	\$46.74	\$48.38	\$48.38	\$308,010.81		
T1	T2	--		Parcel	1,028	\$170.49	\$176.46	\$176.46	\$181,397.95
T1	T3	--		Parcel	462	\$338.47	\$350.32	\$350.32	\$161,846.20
T1	T4	--		Parcel	671	\$180.53	\$186.85	\$186.85	\$125,375.38
T1	T5	--		Parcel	741	\$181.77	\$188.13	\$188.13	\$139,405.77
T1	T6	--		Parcel	602	\$202.81	\$209.91	\$209.91	\$126,364.83
T1	T7	--		Parcel	1,815	\$235.97	\$244.23	\$244.23	\$443,275.54
T1	T8	--		Parcel	2,143	\$438.77	\$454.13	\$454.13	\$973,194.05
T1	T9	--		Parcel	30	\$1,153.28	\$1,193.64	\$1,193.64	\$35,809.34
		T9A	(3)	Parcel	3	\$83.00	\$85.91	\$85.91	\$3,092.58
		T9B	(3)	Parcel	4	\$83.00	\$85.91	\$85.91	\$4,123.44
		T9C	(3)	Parcel	1	\$83.00	\$85.91	\$85.91	\$1,030.86
		T9D	(3)	Parcel	1	\$83.00	\$85.91	\$85.91	\$1,030.86
		T9E	(3)	Parcel	1	\$83.00	\$85.91	\$85.91	\$1,030.86
		T9F	(3)	Parcel	1	\$83.00	\$85.91	\$85.91	\$1,030.86
		T9G	(3)	Parcel	1	\$91.44	\$94.64	\$94.64	\$1,135.68
T1	T10	--		Parcel	46	\$765.12	\$791.90	\$791.90	\$36,427.36
		T10A		Parcel	4	\$765.12	\$791.90	\$791.90	\$3,167.60
		T10B		Parcel	1	\$765.12	\$791.90	\$791.90	\$791.90
		T10C		Parcel	1	\$765.12	\$791.90	\$791.90	\$791.90
		T10D		Parcel	1	\$765.12	\$791.90	\$791.90	\$791.90
		T10E		EDU	1	\$754.82	\$781.24	\$781.24	\$781.24
		T10F		EDU	1	\$754.82	\$781.24	\$781.24	\$781.24
		T10G		EDU	2	\$754.82	\$781.24	\$781.24	\$1,562.48
T1	T17	--		Parcel	74	\$434.98	\$450.20	\$450.20	\$33,315.12
T1	T23	--	(4)	Parcel	951	\$584.16	\$604.61	\$604.61	\$574,979.93
		T23-1	--	Parcel	383	\$338.47	\$350.32	\$350.32	\$134,171.20
		T23-2	--	Parcel	156	\$338.47	\$350.32	\$350.32	\$54,649.37

District	Zone	Annex.	Notes (see end of table)	Asmt Type	Pcls / Unit / Acreage / EDU's	FY 06-07 Max. Asmt Rate	FY 07-08 Max. Asmt Rate	FY 07-08 Actual Asmt Rate	FY 07-08 Total Annual Levy Amount
T1	T23A	--		Parcel	383	\$683.20	\$707.11	\$707.11	\$270,823.90
T1	T23B	--		Parcel	156	\$576.64	\$596.82	\$596.82	\$93,104.29
T1	T29	--		Parcel	221	\$310.88	\$321.76	\$321.76	\$71,109.14
T1	T31	--	(5)	Parcel	(See T31-1 & -2)				
	T31-1	--		Parcel	182	\$958.63	\$992.18	\$992.18	\$180,577.13
	T31-2	--		Parcel	1	\$6,137.73	\$6,352.55	\$6,352.55	\$6,352.55
T1	T42A	--		Parcel	625	\$682.05	\$705.92	\$705.92	\$441,201.09
T1	T42B	--	(6)	Parcel	(See T42B-1, -2 & -3)				
	T42B-1	--		Parcel	40	\$693.16	\$717.42	\$717.42	\$28,696.82
	T42B-2	--		Parcel	31	\$1,474.79	\$1,526.41	\$1,526.41	\$47,318.64
	T42B-3	--		Parcel	15	\$118.65	\$122.80	\$122.80	\$1,842.04
T1	T42C	--		Parcel	95	\$635.47	\$657.71	\$657.71	\$62,482.59
T1	T46	--		Parcel	2,295	\$706.20	\$730.92	\$730.92	\$1,677,454.52
	T52	--		Parcel	470	\$700.00	\$724.50	\$724.50	\$340,515.00
A2	--	1		EDU	5	\$60.85	\$62.98	\$62.98	\$314.90
A2	--	2		EDU	10	\$60.85	\$62.98	\$62.98	\$629.80
A2	--	3		EDU	35	\$58.51	\$60.56	\$60.56	\$2,119.52
A2	--	4		EDU	5	\$58.51	\$60.56	\$60.56	\$302.79
A2	--	5		EDU	4	\$58.51	\$60.56	\$60.56	\$242.23
A2	--	6		EDU	63	\$58.51	\$60.56	\$60.56	\$3,815.14
A2	--	7	(3)	EDU	192	\$4.64	\$4.80	\$4.80	\$11,064.73
Total:									\$9,321,163.62

- (1) Annexations have slightly lower rate than District or Zone being annexed into
- (2) Annexation T1J - Has 250 MF units @ 0.8 EDU per unit, 330 SF units @ 1.0 EDU per unit and 1 Comm unit @ 3.0 EDU
- (3) The assessment rate for this Zone or Annexation is a per-month rate
- (4) Zone T23 - Consists of 1,490 residential parcels: Zone T23 has 951 SF units; Zone T23-1 has 383 condo units; Zone T23-2 has 156 condo units
- (5) Zone T31 - Consists of 182 residential parcels and one commercial parcel
- (6) 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

All Districts, Zones and Annexations have been balloted and at the time of approval, voted for an allowable inflation factor. The annual inflation factor this Fiscal Year 2007-08, as calculated from February 2006 to February 2007, is 3.5% based on Consumer Price Index (CPI) for All Urban Consumers, for the Los Angeles, Riverside and Orange County areas.

The actual assessments levied in any fiscal year will be as approved by the City Council and may not exceed the maximum assessment rate without receiving property owner approval for the increase.

PART D ASSESSMENT ROLL

The total proposed assessment for Fiscal Year 2007-08 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.

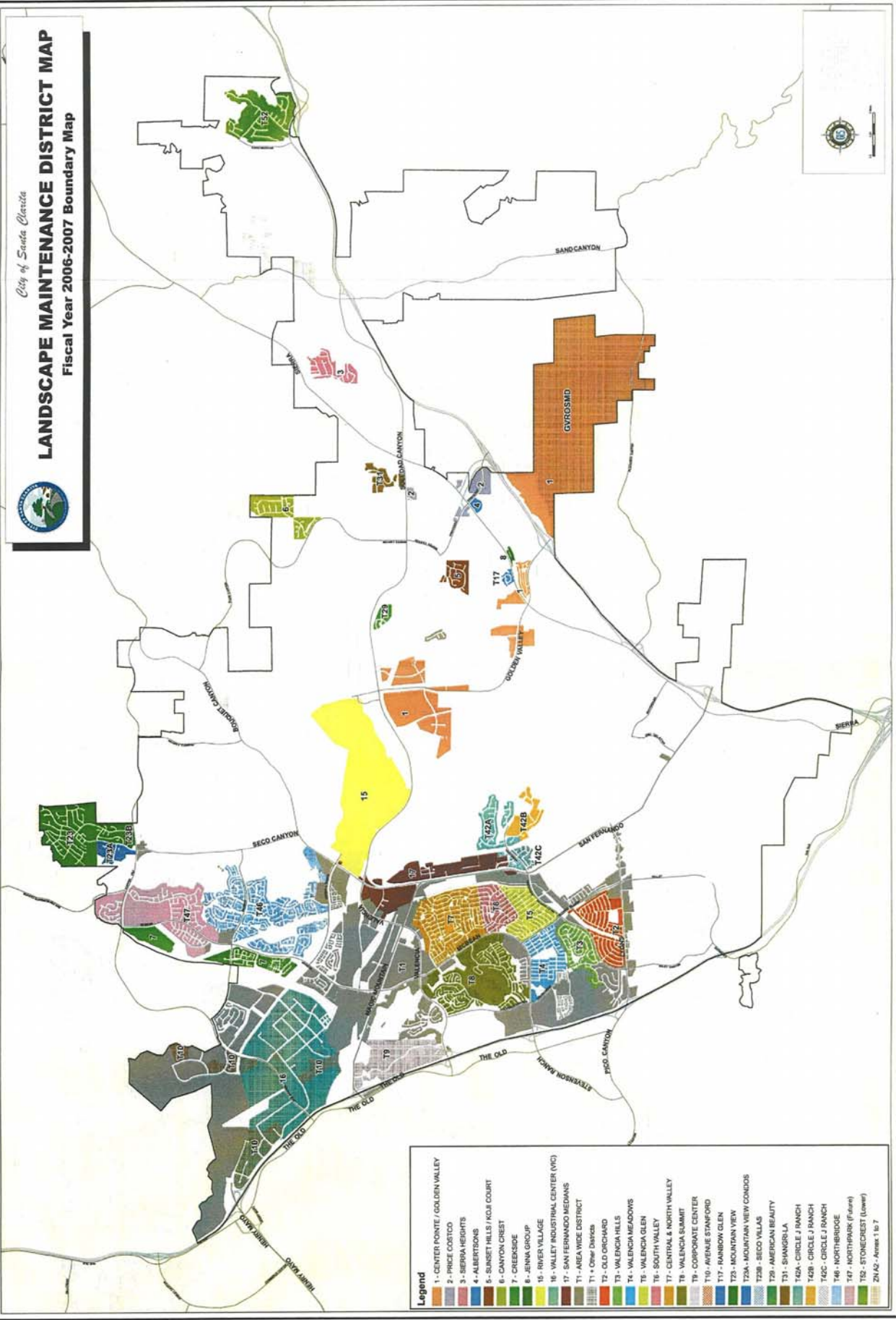
The description of each lot or parcel is part of the records of the Assessor of the County of Los Angeles and these records are, by reference, made part of this Report.

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.

LANDSCAPE MAINTENANCE DISTRICT MAP

Fiscal Year 2006-2007 Boundary Map



- Legend**
- 1 - CENTER PONTE / GOLDEN VALLEY
 - 2 - PRICE COITCO
 - 3 - SIERRA HEIGHTS
 - 4 - ALBERTSONS
 - 5 - SUNSET HILLS / KOLB COURT
 - 6 - CANYON CREST
 - 7 - CREEKSIDE
 - 8 - JENNA GROUP
 - 15 - RIVER VILLAGE
 - 16 - VALLEY INDUSTRIAL CENTER (VIC)
 - 17 - SAN FERNANDO MEDIANS
 - T1 - AREA WIDE DISTRICT
 - T1 - Other Districts
 - T2 - OLD ORCHARD
 - T3 - VALENCIA HILLS
 - T4 - VALENCIA MIZAGONS
 - T5 - VALENCIA GLEN
 - T6 - SOUTH VALLEY
 - T7 - CENTRAL & NORTH VALLEY
 - T8 - VALENCIA SUMMIT
 - T9 - CORPORATE CENTER
 - T10 - AVENUE STANFORD
 - T11 - RAINBOW GLEN
 - T12 - MOUNTAIN VIEW
 - T25A - MOUNTAIN VIEW CONDOS
 - T25B - SECO VILLAS
 - T29 - AMERICAN BEAUTY
 - T31 - SHANGRLA
 - T42A - CIRCLE J RANCH
 - T42B - CIRCLE J RANCH
 - T42C - CIRCLE J RANCH
 - T46 - NORTHERIDGE
 - T47 - HORTHPARK (Future)
 - T52 - STONECREST (Lower)
 - ZN42 - Annex 1 to 7