



Harris & Associates<sup>SM</sup>

SHAPING THE FUTURE ONE PROJECT AT A TIME<sup>SM</sup>

# **Final Combined Engineer's Report**

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for

## **City of Santa Clarita Landscape Maintenance Districts**

**Fiscal Year 2009-10**

For the

**CITY OF SANTA CLARITA**  
Los Angeles County, California

June 9, 2009

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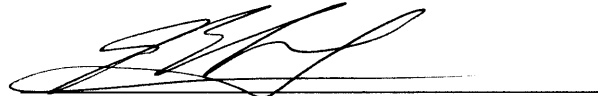
**CITY OF SANTA CLARITA  
LANDSCAPE MAINTENANCE DISTRICTS**

**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: June 9, 2009



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 \_\_\_\_\_, 2009.

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 \_\_\_\_\_, 2009.

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, 2008.

On March 11, 2008, City Council conducted a public hearing and collected ballots for the annexations into, detachments from, creation of new zones, dissolution of existing zones, and assessment rate adjustments in Landscape Maintenance District Numbers 1, A2 and T1 (various zones). Notices and ballots were mailed to all affected property owners, outlining the changes to the methodology and stating the assessment amount proposed for each property and that a CPI escalator was included in the District. On March 13, 2008 the ballot results were tabulated. Eighty-one percent (81%) of the returned assessment ballots approved the modifications to the Districts, the assessment rates and the escalator.

In the afore-mentioned proceedings, Zone 2008-1 replaced the bulk of the Area-Wide T1 landscape assessments that provided for the maintenance of roadway medians located throughout the City. The formation of Zone 2008-1 consolidated several T1 zones and annexations into a uniform methodology resulting in a more fair apportionment of the median costs.

The following lists all the Zones or Annexations that have been inactive or that were dissolved or detached per the Final Engineer's Report dated March 19, 2008 and will no longer be part of the budget or other tables in this report:

District 1, Zone 1 – Annexation 1E

District 1, Zone 12

District T1, Annexations:

T1A, T1B, T1C, T1D, T1E, T1F, T1G, T1H, T1I, T1J, T1K, T1L, T1N, T1O, T1P, T1R,  
T1T, T1X, T1Y, T1Z, T1-27, T1-28, T1-29, T1-30, T1-32, T1-33 and T1-34

District T1, Zone T9 (including Annexations A-G)

District T1, Zone T10 (including Annexations A-G)

District A2, Annexations 1, 6 and 8

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

District 1, Tract 44374 (Woodlands) is currently inactive but could be reactivated at any time

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. District T1A 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 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 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 2009-10. 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 2009-10 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 2009-10.

### **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 2009-10  
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 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.

The District will fund costs in connection with the 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; 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 this reference are incorporated and made part of the Report; and are on file at the City. A summary of the plans and specifications are on file in the office of the City Clerk.

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

<b>District</b>	<b>Zone</b>	<b>Annex.</b>	<b>Description</b>
1	1	1A	Golden Valley Road and Highway 14 (Montecito)
1	1	1B	Commercial, Centre Pointe, south of Soledad Canyon Road
		1C	Tract 44892, Residential, Canyon Gate, Golden Valley Road and Sierra Highway
		1D	Tract 52414, Residential, Golden Valley Road, Pardee
		1F	Tract 53419, Residential, Valle Di Oro

District	Zone	Annex.	Description
		1G	Centex Development
1	2A	--	Parcel Map 24147, Commercial, Via Princessa and Sierra Highway (Costco)
		2B	Commercial, Via Princessa and Sierra Highway (Sierra Storage) <i>[was District 1, Zone 10]</i>
		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) <i>[was District 1, Zone 10]</i>
		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 <i>[was District 1, Zone 13]</i>
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 <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	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



<b>District</b>	<b>Zone</b>	<b>Annex.</b>	<b>Description</b>
1	20	--	Golden Valley Ranch - Commercial
1	2008-1	--	Citywide Major Thoroughfare Medians
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	T7	--	Residential, McBean Parkway and Del Monte Dr (North 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	T47	--	Residential - Northpark
T1	T52	--	Residential - Stonecrest
T1	--	--	Area Wide Medians, various locations throughout the City, not currently annexed into zone 2008-1:
		T1M	PM 25649, Parcel 2, Commercial, Rye Canyon Road and Newhall Ranch Road (Home Depot)
		T1Q	Commercial, NE corner of McBean Parkway & Magic Mountain Parkway [ <i>was District T1, Zone T30</i> ]
		T1S	Parcel Map 8374, Lot 3, Commercial, NW corner of Valencia Boulevard and Creekside Road
		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
		T1-31	Commercial, Seco Canyon Village
A2	--	2	Commercial, APN 2833-032-043, Carl Court
A2	--	3	Residential, 27740 Bouquet, WK Sonrissa
A2	--	4	Commercial, Blessed Kateri Church
A2	--	5	Commercial, Parcel Map 26684 Lots 1-4
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 2009-10. 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 Zone 2008-1 budget is provided below.

### **District No. 1, Zone 2008-1 (Major Thoroughfare Medians)**

Major Thoroughfare Median Maintenance (Citywide)	\$4,203,576
Less allowance for parcels and improvements not yet included	(\$2,465,364)
Net Operation and Maintenance Expenses	\$1,738,212
 Capital Expenses	 \$454,000
Landscaped parkways, side panels and other landscape and ornamental improvements previously funded by T1 Area-wide (now funded through T1A Ad Valorem revenues)	\$745,347
Less Ad Valorem T1A Revenues	(\$745,347)
Administration Costs	\$12,000
Subtotal:	\$2,204,212
 Operating Reserve	 \$1,102,106
Replacement Reserve	\$626,358
Interest Revenues (positive)	(\$35,247)
Prior Year (surplus) or deficit	(\$1,306,050)
Subtotal:	\$387,167
<b>Total to Assessment:</b>	<b>\$2,591,379</b>

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

District	Zone	Description	Beginning Fund Balance (7/01/09)	Estimated Asmt Revenue	Interest Revenue	Ad Valorem Revenue	Total Revenues	Oper. & Maint. Expenses	Capital Expenses	Total Expenses	Operating Reserve	Capital Replacement Reserve
1	1	Golden Valley / Centre Pointe	\$788,930	\$348,754	\$16,741	\$0	\$365,495	\$186,025	\$30,000	\$216,025	\$108,013	\$830,387
1	2	Price Costco	\$211,040	\$71,145	\$4,478	\$0	\$75,623	\$55,312	\$10,000	\$65,312	\$32,656	\$188,695
1	3	Sierra Heights	\$317,968	\$87,078	\$6,747	\$0	\$93,825	\$63,767	\$20,000	\$83,767	\$41,884	\$286,143
1	4	Albertsons	\$33,315	\$4,538	\$707	\$0	\$5,245	\$6,683	\$0	\$6,683	\$3,342	\$28,535
1	5	Sunset Hills	\$403,172	\$187,494	\$8,555	\$0	\$196,049	\$121,650	\$30,000	\$151,650	\$75,825	\$371,746
1	6	Canyon Crest	\$192,344	\$167,133	\$4,081	\$0	\$171,214	\$113,685	\$20,000	\$133,685	\$66,843	\$163,031
1	7	Creekside	\$219,397	\$248,901	\$4,656	\$0	\$253,557	\$192,935	\$7,500	\$200,435	\$100,218	\$172,302
1	8	Friendly/Sierra	\$10,219	\$10,766	\$217	\$0	\$10,983	\$11,646	\$2,000	\$13,646	\$6,823	\$733
1	15	River Village	\$248,548	\$180,678	\$5,274	\$0	\$185,952	\$169,412	\$0	\$169,412	\$84,706	\$180,382
1	16	Valencia Industrial Center	\$400,126	\$214,548	\$8,490	\$0	\$223,038	\$190,287	\$426,509	\$616,796	\$6,368	\$0
1	17	Bouquet Canyon Rd / Railroad Ave	\$201,753	\$106,929	\$4,281	\$0	\$111,210	\$44,808	\$5,000	\$49,808	\$24,904	\$238,251
1	18	Town Center / Tourney Road	\$3,814	\$680,296	\$6,447	\$0	\$686,743	\$409,177	\$1,715,000	\$2,124,177	(\$1,433,620)	\$0
1	19	Bridgeport / Bouquet	\$87,756	\$84,038	\$1,862	\$0	\$85,900	\$60,937	\$13,408	\$74,345	\$37,173	\$62,138
1	20	Golden Valley Ranch - Commercial	\$25,909	\$100,000	\$550	\$0	\$100,550	\$81,588	\$0	\$81,588	\$40,794	\$4,077
1	2008-1	Major Thoroughfare Medians	\$1,306,050	\$2,591,379	\$35,247	\$0	\$2,626,626	\$1,750,212	\$454,000	\$2,204,212	\$1,102,106	\$626,358
T1	T2	Old Orchard	\$379,518	\$189,028	\$8,053	\$70,949	\$268,029	\$170,340	\$61,666	\$232,006	\$116,003	\$299,538
T1	T3	Valencia Hills	\$178,392	\$167,189	\$3,785	\$48,976	\$219,950	\$153,706	\$20,000	\$173,706	\$86,853	\$137,783
T1	T4	Valencia Meadows	\$364,568	\$130,093	\$7,736	\$25,282	\$163,111	\$117,891	\$56,666	\$174,557	\$87,279	\$265,843
T1	T5	Valencia Glen	\$565,253	\$144,005	\$11,994	\$44,036	\$200,035	\$161,387	\$46,667	\$208,054	\$104,027	\$453,207
T1	T6	Valencia South Valley	\$372,870	\$130,753	\$7,912	\$0	\$138,665	\$105,073	\$51,667	\$156,740	\$78,370	\$276,425
T1	T7	Valencia Central & North Valley	\$485,489	\$457,906	\$10,302	\$0	\$468,208	\$330,694	\$81,667	\$412,361	\$206,181	\$335,155
T1	T8	Valencia Summit	\$809,190	\$1,003,909	\$17,171	\$0	\$1,021,080	\$854,612	\$100,000	\$954,612	\$477,306	\$398,352
T1	T17	Rainbow Glen	\$133,964	\$34,414	\$2,843	\$0	\$37,257	\$35,105	\$6,000	\$41,105	\$20,553	\$109,564
T1	T23	Mountain View	\$235,852	\$790,524	\$5,005	\$0	\$795,529	\$696,016	\$20,000	\$716,016	\$315,365	\$0
T1	T23A	Mountain View Condos	\$463,279	\$279,760	\$9,831	\$0	\$289,591	\$198,808	\$210,000	\$408,808	\$204,404	\$139,658
T1	T23B	Seco Villas	\$82,763	\$96,176	\$1,756	\$0	\$97,932	\$70,611	\$10,000	\$80,611	\$40,306	\$59,779
T1	T29	American Beauty	\$373,491	\$73,456	\$7,925	\$0	\$81,381	\$73,436	\$12,000	\$85,436	\$42,718	\$326,718
T1	T31	Shangri-la	\$356,459	\$193,098	\$7,564	\$0	\$200,662	\$183,843	\$35,000	\$218,843	\$109,422	\$228,856
T1	T42A	Circle J Ranch	\$333,761	\$455,760	\$7,082	\$0	\$462,842	\$349,154	\$35,000	\$384,154	\$192,077	\$220,372
T1	T42B	Circle J Ranch	\$123,109	\$80,427	\$2,612	\$0	\$83,039	\$82,145	\$3,000	\$85,145	\$42,573	\$78,430
T1	T42C	Circle J Ranch - Beazer	\$183,332	\$64,544	\$3,890	\$0	\$68,434	\$36,762	\$5,000	\$41,762	\$20,881	\$189,123
T1	T46	Northbridge	\$920,645	\$1,740,368	\$19,536	\$0	\$1,759,904	\$1,504,269	\$116,667	\$1,620,936	\$810,468	\$249,145
T1	T47	Northpark	\$157,550	\$557,190	\$292	\$0	\$557,482	\$576,006	\$29,000	\$605,006	\$110,026	\$0
T1	T52	Stonecrest (Lower)	\$86,727	\$343,520	\$1,840	\$0	\$345,360	\$289,970	\$36,000	\$325,970	\$106,117	\$0
T1		District T1	\$45,702	\$37,505	\$970	\$0	\$38,475	\$34,947	\$12,878	\$47,825	\$23,913	\$12,439
A2		District A2	\$42,481	\$16,095	\$901	\$0	\$16,996	\$862	\$0	\$862	\$431	\$58,184
T1-A	T-1A	Ad Valorem	\$1,068,189	\$0	\$22,666	\$557,439	\$580,105	\$372,856	\$372,491	\$745,347	\$372,674	\$530,274
<b>Total</b>			<b>\$12,212,925</b>	<b>\$12,069,396</b>	<b>\$269,999</b>	<b>\$746,682</b>	<b>\$13,086,076</b>	<b>\$9,856,617</b>	<b>\$4,054,786</b>	<b>\$13,911,403</b>	<b>\$3,865,975</b>	<b>\$7,521,623</b>

## 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 along side 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 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 are considered incidental, negligible and non-quantifiable. 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 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	1A	Res/Comm	Parcel	105.00	1
		1B	Comm	Acreage	188.84	2
		1C	Res	Parcel	148	1
		1D	Res/Comm	Parcel	502	1
		1F	Res	EDU	117	3
		1G	Res	EDU	261.290	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	7.17	2
1	3	--	Res	Parcel	76	1
		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	1054.30	6

District	Zone	Annex.	Land Use	Asmt Type	Pcls / Units / Acreage / EDU's	Method Code (descriptions follow this table)
1	8	--	Res	Parcel	39	1
1	15	--	Res/Comm	EDU	410.250	7
1	16	--	Comm/Vac	EDU	7,655.520	7
1	17	--	Multiple	EDU	1,447.740	5
1	18	--	Res/Comm	EDU	3,873.905	7
1	19	--	Res/Comm	EDU	1,204.695	7
1	20	--	Res/Comm	EDU	337.320	7
1	2008-1		Res/Comm	EDU	45,404.445	7
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	T7	--	Res/Comm	Parcel	1,815	1
T1	T8	--	Res/Comm	Parcel	2,140	1
T1	T17	--	Res	Parcel	74	1
T1	T23	--	Res/Comm	Parcel	1,492	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/Comm	Parcel	2,305	1
T1	T47	--	Res/Comm	Parcel	1,489	1
T1	T52	--	Res	Parcel	459	1
T1	--	--	Res/Comm	Unit	8	1
	--	T1M	Comm	Parcel	5	1
		T1Q	Res	Parcel	9	1
		T1S	Comm	Parcel	1	1
		T1U	Res	EDU	21	4
		T1V	Comm	Parcel	11	1
		T1W	Res	EDU	21.33	4
		T1-31	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/Comm	EDU	10	3
A2	--	7	Res	EDU	207	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	= 1 EDU
Multi Family Residential Apartments	2 single family dwelling 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
<b>Residential</b>					
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
<b>Developed Non-Residential</b>	1 acre	x	6	=	6.00 EDU / acre
<b>Vacant / Park / School</b>	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

**Method 7** – 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
<b>Residential</b>					
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	0.75	=	0.75 EDU / dwelling
Mobile Home Parks	1 space	x	0.5	=	0.50 EDU / space
<b>Developed Non-Residential</b>					
	1 acre	x	6	=	6.00 EDU / acre
<b>Vacant / Park / School</b>					
	1 acre	x	1.5	=	1.50 EDU / acre

**ASSESSMENT APPORTIONMENT AND RATES**

**District No. 1, Zone 2008-1 (Major Thoroughfare Medians)**

The maintenance of landscaping in the existing and planned medians within the existing and planned major thoroughfares of the City provides unique, distinct, special and direct benefit to all parcels in the City. The associated costs of these benefits, including city administration costs, are spread to all parcels within these areas based on Equivalent Dwelling Units (EDU's) per Method 7, above.

There are 88,600.94 EDU's in the entire City of Santa Clarita. The assessment rate for Major Thoroughfare Medians is calculated as follows:

$$\$5,056,743 \div 88,600.940 \text{ EDU} = \$57.07 / \text{EDU}$$

Only those parcels that have been annexed into Zone 2008-1 will be levied this assessment. There are 45,404.445 EDU's currently within this zone and the revenue generated by these parcels is shown in the table below. Until such time as the Citywide major thoroughfare median system is completed and the remaining City parcels are annexed into Zone 2008-1 (Major Thoroughfare Medians), an allowance will be made for the balance of the projected budget required for citywide major thoroughfare median maintenance.

The table below provides the assessment apportionment and shows the estimated maximum annual assessment rate for each Zone and Annexation for FY 2009-10.

District	Zone	Annex.	Notes (see end of table)	Asmt Type	Pcls / Unit / Acreage / EDU's	FY 08-09 Max. Asmt Rate	FY 09-10 Max. Asmt Rate	FY 09-10 Actual Asmt Rate	FY 09-10 Total Annual Levy Amount
1	1	1A		Parcel	105	\$123.00	\$123.00	\$0.00	\$0.00
		1B		EDU	188.84	\$763.62	\$763.62	\$763.62	\$144,202.87
		1C		Parcel	148	\$712.20	\$712.20	\$712.20	\$105,405.87
		1D		Parcel	502	\$276.86	\$276.86	\$138.43	\$69,491.86
		1F		EDU	117	\$118.65	\$118.65	\$118.65	\$13,882.09
		1G		EDU	261.29	\$60.36	\$60.36	\$60.36	\$15,770.99
		<b>Subtotal:</b>							
1	2A	--		Acreage	14.41	\$2,077.46	\$2,077.46	\$2,077.46	\$29,936.14
		2B		Acreage	2	\$5,410.91	\$5,410.91	\$5,410.91	\$10,821.81
		2C		Parcel	3	\$5,859.67	\$5,859.67	\$5,859.67	\$17,579.02
		2D		Acreage	1	\$2,608.69	\$2,608.69	\$2,608.69	\$2,608.69
		2E		Parcel	1	\$455.70	\$455.70	\$455.70	\$455.70
		2F		Parcel	1	\$2,613.60	\$2,613.60	\$2,613.60	\$2,613.60
		2G		Acreage	7.17	\$994.45	\$994.45	\$994.45	\$7,130.20
<b>Subtotal:</b>								<b>\$71,145.15</b>	
1	3	--		Parcel	76	\$600.49	\$600.49	\$600.49	\$45,637.49
		3A		Parcel	177	\$234.13	\$234.13	\$234.13	\$41,440.91
<b>Subtotal:</b>								<b>\$87,078.40</b>	
1	4	--		Acreage	9.88	\$459.26	\$459.26	\$459.26	\$4,537.50
1	5	--		Parcel	161	\$1,100.08	\$1,100.08	\$1,100.08	\$177,113.37
		5A		Parcel	14	\$741.47	\$741.47	\$741.47	\$10,380.53
<b>Subtotal:</b>								<b>\$187,493.90</b>	
1	6	--		Parcel	281	\$594.78	\$594.78	\$594.78	\$167,133.39
1	7	--		EDU	1,054.300	\$236.08	\$236.08	\$236.08	\$248,901.06
1	8	--		Parcel	39	\$276.06	\$276.06	\$276.06	\$10,766.30
1	15	--		EDU	410.250	\$880.82	\$880.82	\$440.41	\$180,677.88
1	16	--		EDU	7,655.520	\$28.03	\$28.03	\$28.03	\$214,548.17
1	17	--		EDU	1,447.740	\$73.86	\$73.86	\$73.86	\$106,929.35
1	18	--		EDU	3,873.905	\$175.61	\$175.61	\$175.61	\$680,296.46
1	19	--		EDU	1,204.695	\$69.76	\$69.76	\$69.76	\$84,037.70
1	20	--		EDU	337.320	\$2,736.10	\$2,736.10	\$296.45	\$100,000.00
1	2008-1	--		EDU	45,404.445	\$57.07	\$57.07	\$57.07	\$2,591,379.24
T1	T2	--		Parcel	1,037	\$182.28	\$182.28	\$182.28	\$189,027.66
T1	T3	--		Parcel	462	\$361.88	\$361.88	\$361.88	\$167,188.82
T1	T4	--		Parcel	674	\$193.02	\$193.02	\$193.02	\$130,092.82
T1	T5	--		Parcel	741	\$194.34	\$194.34	\$194.34	\$144,004.67
T1	T6	--		Parcel	603	\$216.84	\$216.84	\$216.84	\$130,752.73
T1	T7	--		Parcel	1,815	\$252.29	\$252.29	\$252.29	\$457,905.61
T1	T8	--		Parcel	2,140	\$469.12	\$469.12	\$469.12	\$1,003,908.86
T1	T17	--		Parcel	74	\$465.06	\$465.06	\$465.06	\$34,414.19
T1	T23	--	(1)	Parcel	954	\$624.56	\$624.56	\$624.56	\$595,832.27
	T23-1	--		Parcel	382	\$361.88	\$361.88	\$361.88	\$138,238.37
	T23-2	--		Parcel	156	\$361.88	\$361.88	\$361.88	\$56,453.37
<b>Subtotal:</b>								<b>\$790,524.01</b>	

District	Zone	Annex.	Notes (see end of table)	Asmt Type	Pcls / Unit / Acreage / EDU's	FY 08-09 Max. Asmt Rate	FY 09-10 Max. Asmt Rate	FY 09-10 Actual Asmt Rate	FY 09-10 Total Annual Levy Amount
T1	T23A	--		Parcel	383	\$730.44	\$730.44	\$730.44	\$279,760.29
T1	T23B	--		Parcel	156	\$616.52	\$616.52	\$616.52	\$96,176.35
T1	T29	--		Parcel	221	\$332.38	\$332.38	\$332.38	\$73,455.56
T1	T31	--	(2)	Parcel	(See T31-1 & -2)				
	T31-1	--		Parcel	182	\$1,024.92	\$1,024.92	\$1,024.92	\$186,535.79
	T31-2	--		Parcel	1	\$6,562.18	\$6,562.18	\$6,562.18	\$6,562.18
					183			<b>Subtotal:</b>	<b>\$193,097.98</b>
T1	T42A	--		Parcel	625	\$729.22	\$729.22	\$729.22	\$455,759.60
T1	T42B	--	(3)	Parcel	(See T42B-1, -2 & -3)				
	T42B-1	--		Parcel	40	\$741.09	\$741.09	\$741.09	\$29,643.79
	T42B-2	--		Parcel	31	\$1,576.78	\$1,576.78	\$1,576.78	\$48,880.23
	T42B-3	--		Parcel	15	\$126.85	\$126.85	\$126.85	\$1,902.79
					86			<b>Subtotal:</b>	<b>\$80,426.81</b>
T1	T42C	--		Parcel	95	\$679.41	\$679.41	\$679.41	\$64,544.37
T1	T46	& Annex T46A		Parcel	2,305	\$755.04	\$755.04	\$755.04	\$1,740,368.03
T1	T47	--		Parcel	1,489	\$374.20	\$374.20	\$374.20	\$557,190.13
	T52	--		Parcel	459	\$748.41	\$748.41	\$748.41	\$343,519.50
T1	--	--		Unit	8	\$63.43	\$63.43	\$63.43	\$507.41
	T1M			Parcel	5	\$2,063.33	\$2,063.33	\$0.00	\$0.00
	T1Q			Parcel	9	\$335.08	\$335.08	\$0.00	\$0.00
	T1S			Parcel	1	\$335.07	\$335.07	\$0.00	\$0.00
	T1U			EDU	21	\$63.43	\$63.43	\$0.00	\$0.00
	T1V			Parcel	11	\$532.88	\$532.88	\$0.00	\$0.00
	T1W			EDU	21.33	\$63.43	\$63.43	\$0.00	\$0.00
	T1-31			EDU	5	\$7,399.44	\$7,399.44	\$7,399.44	\$36,997.20
								<b>Subtotal:</b>	<b>\$37,504.61</b>
A2	--	2		EDU	10	65.05834	\$65.06	\$65.06	\$650.58
A2	--	3		EDU	35	\$62.56	\$62.56	\$62.56	\$2,189.55
A2	--	4		EDU	5	\$62.56	\$62.56	\$62.56	\$312.79
A2	--	5		EDU	10	\$62.56	\$62.56	\$62.56	\$625.58
A2	--	7	(4)	EDU	207	\$4.96	\$4.96	\$4.96	\$12,316.67
								<b>Subtotal:</b>	<b>\$16,095.17</b>
<b>Total:</b>									<b>\$12,069,395.96</b>

(1) Zone T23 - Consists of 1,490 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 182 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

(4) The assessment rate for this Zone or Annexation is a per-month rate

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 2009-10, as calculated from

February 2008 to February 2009, is 0.0% 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 2009-10 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.

