



City of Santa Clarita

Engineer's Report

Santa Clarita

Landscaping and Lighting District

Fiscal Year 2025/2026

Intent Meeting: May 27, 2025

Public Hearing: June 10, 2025

Prepared on: June 2, 2025

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**CITY OF SANTA CLARITA
SANTA CLARITA LANDSCAPING AND LIGHTING DISTRICT**

**ENGINEER'S REPORT
CERTIFICATE**

This Report describes the District including the improvements, budgets, parcels and assessments to be levied for fiscal year 2025/2026, 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 _____ day of _____, 2025.

Willdan Financial Services
Assessment Engineer

By: _____
Stacee Reynolds
Principal Consultant
District Administration Services

By: _____
Tyrone Peter
PE # C81888

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 _____, 2025.

By: _____
Mary Cusick, 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 _____, 2025.

By: _____
Mary Cusick, City Clerk
City of Santa Clarita
Los Angeles County, California

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I. OVERVIEW

A. INTRODUCTION

The City of Santa Clarita (the “City”), under the provisions of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the “1972 Act”) and the provisions of the California Constitution Article XIII D enacted by Proposition 218 (the “Constitution”), annually levies and collects special assessments for the City’s maintenance assessment districts designated as the Santa Clarita Landscaping and Lighting District (the “District”) to provide and maintain various landscaping and lighting improvements throughout the City that provide special benefits to properties within the District.

Collectively, the District incorporates and is inclusive of Street Lighting Zones A and B, and Landscaping Zones 1, 2, 3, 3A, 4, 5, 5A, 6, 7, 7A, 8, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 2008-1, T1, T1B, T2, T2A, T3, T3B, T4, T5, T6, T7, T8, T17, T20, T23, T23-1, T23-2, T23A, T23B, T29, T31-1, T31-1A, T31-2, T33, T44, T46, T47, T48, T51, T52, T62, T65, T65A, T65B, T67, T68, T69, T71, T76 and T77, (the “Zones”).

On April 24, 2018, the City Council adopted Resolution No. 18-14, which initiated annexation proceedings for the Plum Canyon annexation with the Local Agency Formation Commission (LAFCO). Annexation Application No. 2018-04 was submitted to LAFCO on June 27, 2018.

On July 10, 2018, the City Council adopted a joint resolution between the City of Santa Clarita (City) and County of Los Angeles, approving and accepting the negotiated exchange of property tax revenue relating to the pending annexation of areas within the unincorporated portion of Los Angeles County. Following the Council's action, the Los Angeles County Board of Supervisors adopted the same joint resolution at their board meeting on September 18, 2018. LAFCO approved Annexation 2018-04 at their October 10, 2018, meeting and further held the protest hearing at their November 14, 2018, meeting.

Annexation 2018-04, including the transfer of Landscape Zone T2A (Skyline Ranch), was completed on November 15, 2018, when the annexation was recorded with the state. Subsequently, the County of Los Angeles finalized transfer of Landscape Zone T1B (Plum Canyon Areawide) to Santa Clarita in February of 2020.

On November 12, 2019, the City Council adopted Resolution No. 19-57, which initiated annexation proceedings for the Tesoro del Valle annexation with the Local Agency Formation Commission (LAFCO). The application was submitted to LAFCO on January 28, 2020.

On August 9, 2022, the Los Angeles County Board of Supervisors approved a supplemental joint resolution which included the transfer of Zone T76 to the City of Santa Clarita followed by the City Council approval on August 23, 2022. Annexation 2020-01, transferring Landscape Zone T76 (Tesoro Adobe) was completed on November 14, 2022. The City became responsible for the operations and maintenance of Tesoro Adobe on December 1, 2022.

This Engineer's Report (the "Report") has been prepared pursuant to Chapter 1, Article 4, Chapter 3 and Chapter 5 of the 1972 Act, and presented to the City Council for their consideration and approval of the proposed improvements and services to be provided within the District and the levy and collection of annual assessments related thereto for Fiscal Year 2025/2026 and includes all Zones previously established. This Report includes all annexations to the Streetlight and landscape Zones that have been approved by the City Council to date. As part of these previous actions the Council authorized the Fiscal Year 2025/2026 levy and collection of assessments related to these specific parcels within the District.

If any section, subsection, sentence, clause, phrase, portion, zone, or subzone of this Report is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of the Report and each section, subsection, subdivision, sentence, clause, phrase, portion, zone, or subzone thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, portions, zones, or subzones might subsequently be declared invalid or unconstitutional.

Landscaping Zone T1 (District No. T1A) was originally created by the County of Los Angeles under the provisions of the Improvement Act of 1911, prior to the transfer of jurisdiction to the City. Ad-valorem revenue is collected directly from property taxes to fund the landscaping improvement associated with this area of the City. The collection of this ad-valorem revenue each fiscal year requires no City Council action, but is referenced in this Report as part of the Landscaping maintenance program within the City.

Prior to Fiscal Year 1998-99, Los Angeles County was responsible for streetlight services within the incorporated City of Santa Clarita. Upon incorporation of the City in 1987, the County established a Santa Clarita Zone specifically for the area within the City's boundaries.

In July 1998, Los Angeles County transferred these two street lighting districts to the City. Subsequently, the formation of a new single District occurred and identified going forward as Santa Clarita Streetlight Maintenance District No. 1 ("District"). Upon transfer, the City assumed all financial responsibility for the maintenance contract under which Southern California Edison provides the required services and the City Council became the legislative body for acting as the governing body for the operation and administration of the districts.

Funding for streetlight maintenance services is through a blend of assessment revenue and property taxes. This engineers' report relates to the levy of special assessments. There are two assessment rates for streetlights: \$12.38 (referred to as Zone A for identification purposes) and \$98.53 (referred to as Zone B for identification purposes).

The assessment for Zone A is constant, while the assessment for Zone B incorporates an escalation provision that allows it to adjust automatically each year by the change in consumer price index. As territories annex into the City in future years, annexation to Zone B of the District will be a condition of the annexation approval process.

Annually, the City establishes the assessments for each Zone based on the special benefit received by the properties in that Zone and the associated net special benefit expenses. These special benefit expenses are based on the historical and estimated costs to maintain the improvements that provide direct and special benefits to properties within each Zone of the District and 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 2025/2026 pursuant to the 1972 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 2025/2026.

B. EFFECT 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 Article XIID affects all assessments upon real property for a special benefit conferred on the property. Assessments imposed under the Landscaping and Lighting Act of 1972 encompasses 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 to be annexed into one or more of the Existing Districts and were annexed to the appropriate Zones or established as new Zones in those districts. After the passage of Proposition 218, inclusion of various developments and parcels to the districts included the balloting of the property owners of record in compliance with Proposition 218. Likewise, Zones and parcels subject to a proposed new or increased assessment were balloted for those new or increased assessments in accordance with Article XIID of the Constitution.

C. ANNUAL CONSUMER PRICE INDEX ADJUSTMENT

With the exceptions of Street Lighting Zone A, and Landscaping Zones T20, T33, T44, T48 and T62, the authorized maximum assessment rates for each Zone includes an annual cost of living adjustment based on the annual percentage change in the Consumer Price Index (CPI). This annual adjustment to the maximum assessment rates authorized is defined as follows:

The maximum assessment rate may increase each fiscal year based on the annual change in the Consumer Price Index (CPI), during the preceding year, for All Urban Consumers, for the Los Angeles, Long Beach and Anaheim areas, published by the United States Department of Labor, Bureau of Labor Statistics (or a reasonably equivalent index should the stated index be discontinued).

For Fiscal Year 2025/2026, the applicable CPI increase during the preceding year and applied to the applicable Zone maximum assessment rates is 3.42%.

// PLANS AND SPECIFICATION

A. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT

As applicable or may be applicable to this District, the 1972 Act defines improvements to mean one or any combination of the following:

- The installation or planting of landscaping.
- The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- The installation or construction of public lighting facilities, including, but not limited to, traffic signals.
- The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- The installation of park or recreational improvements, including, but not limited to, all of the following:
 - Land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks, and drainage.
 - Lights, playground equipment, play courts, and public restrooms.
- The maintenance or servicing, or both, of any of the foregoing:
 - The acquisition of land for park, recreational, or open-space purposes.
 - The acquisition of any existing improvement otherwise authorized pursuant to this section.
- Incidental expenses associated with the improvements include, but are not limited to:
 - The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
 - The costs of printing, advertising, and the publishing, posting and mailing of notices;
 - Compensation payable to the County for collection of assessments;
 - Compensation of any engineer or attorney employed to render services;
 - Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
 - Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5.
 - Costs associated with any elections held for the approval of a new or increased assessment.

The 1972 Act defines "maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- Repair, removal, or replacement of all or any part of any improvement.
- Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.

- The removal of trimmings, rubbish, debris, and other solid waste.
- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

B. DESCRIPTION OF IMPROVEMENTS TO BE MAINTAINED AND SERVICED

Landscaping Improvements

The improvements installed, maintained and serviced within the Landscaping Zones 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, shade structures, 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 within the Landscaping Zones can be found in the Appendix of this Report.

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

Zone	Description
1	Golden Valley Centex
2	Soledad Entertainment (Inactive)
3	Sierra Heights
3A	Sierra Heights
4	Via Princessa/Sierra Highway
5	Sunset Hills
5A	Sunset Hills
6	Canyon Crest
7	Creekside
7A	Woodlands (Inactive)
8	Ackerman Avenue
15	River Village
16	Valencia Industrial Center
17	Bouquet Canyon Road/Railroad Avenue
18	Town Center / Tourney Rd
19	Bridgeport / Bouquet
20	Golden Valley Ranch – Commercial
21	Golden Valley Ranch - Residential
22	Henry Mayo Newhall Memorial Hospital
23	Montecito (Inactive)
24	Canyon Gate
25	Valle Di Oro
26	Centre Pointe
27	Circle J Ranch
28	Newhall
29	Villa Metro
30	Penlon
31	Five Knolls
32	Vista Canyon Ranch Area
2008-1	Area-wide Beautification
T1	Seco Canyon Village/Faircliff
T1B	Plum/Whites Canyon
T2	Old Orchard
T2A	Skyline Ranch
T3	Valencia Hills

Zone	Description
T3B	Valencia Hills
T4	Valencia Meadows
T5	Valencia Glen
T6	Valencia South Valley
T7	Valencia Central & North Valley
T8	Summit
T17	Rainbow Glen
T20	El Dorado Village
T23	Mountain View Slopes
T23A	Mountain View Condos
T23B	Seco Villas
T29	American Beauty
T31	Shangri La
T33	Canyon Park
T44	Bouquet Canyon
T46	Northbridge
T47	Northpark
T48	Shadow Hills
T51	Valencia High School
T52	Stonecrest
T62	Canyon Heights
T65	Fair Oaks Ranch
T65A	Ranch at Fair Oaks
T65B	Fair Oaks Park (inactive)
T67	Miramontes
T68	West Creek
T69	West Hills
T71	Haskell Canyon Ranch
T76	Tesoro Adobe
T77	West Creek Park (Inactive)

Street Lighting Improvements

Street Lighting Zones within the District were established to collect funds to cover the expenses for energy and maintenance of streetlights in the City. These costs are billed by the Southern California Edison Company for the operation of approximately 18,750 streetlights, inclusive of decorative and Highway Safety Lights (HSL) streetlights. In May of 2018, the California Public Utilities Commission approved sale of the Edison-owned streetlight system to the City of Santa Clarita. As of April 2023, Edison has transferred ownership of 17,791 streetlight poles to the City.

The proposed new and/or existing improvements for Street Lighting Zones A and B include, but are not limited to, and may be generally described as follows:

- The installation of street lighting, traffic signals and other appurtenant facilities that are necessary for the daily operation of said lighting located within City road rights-of-way. Installation covers all work necessary for the installment or replacement of said lighting and all appurtenant work necessary to complete said installation or replacement.
- The operation, maintenance, and servicing of all existing street lighting, traffic signals, and other appurtenant facilities that are necessary for the daily operation of said lighting located within City road rights-of-way. Operation, maintenance, and servicing means all work necessary for the daily maintenance required to maintain said lights in proper operation including providing said lights with the proper energy necessary to operate the lights.
- The payment of debt service on bonds or other obligations, including installment payments, to be issued or incurred during the fiscal year. Obligations may be incurred during the fiscal year for the acquisition, installation and conversion, including the retrofitting, of street lights within the District and may be secured by and/or payable from a portion of the assessments levied in each fiscal year until the obligation is paid. The City Council has determined that estimated cost of the acquisition, installation and conversion of street lights within the District and retrofit thereof, is greater than can be conveniently raised from a single annual assessment, and that the estimated cost, plus incidental expenses and financing costs, shall be collected over a period not to exceed thirty (30) years, commencing fiscal year 2018-19 and continuing through 2048-49. The maximum annual installment payment is estimated to be an amount not to exceed \$858,544 (assuming 30-year financing), which is to be included in the annual budget of the District.

All improvements consisting of ornamental streetlights, mast arm streetlights and appurtenant facilities do exist at the present time. The cost associated with these improvements will be the cost of operations, maintenance, and servicing during Fiscal Year 2025/2026.

Plans and Specifications for the improvements within the Street Lighting Zones are voluminous and are not bound in this report but by this reference are incorporated and made a part of this report. These plans and specification as well as the location of the streetlights included on lighting inventory maps are on file at the City where they are available for public inspection.

C. CAPITAL IMPROVEMENT PROJECTS

There are no Capital Improvement Projects for Fiscal Year 2025/26.

///. ESTIMATE OF COSTS

The estimated costs for the operation, acquisition, installation, maintenance and servicing of the facilities for Fiscal Year 2025/2026 are shown below. The 1972 Act provides that the total cost of the maintenance, services and annual assessment installments, together with incidental expenses, may be financed from the assessment proceeds. The incidental expenses may include financing costs, 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 District 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 each of the Landscaping Zones within the District, as well as the overall Street Lighting Budget for the District, are shown on the following pages:

Landscaping Budgets:

Zone	Description	Projected Beginning Fund Balance as of 7/1/2025	Projected Revenue FY 25-26	Projected Interest Revenue FY 25-26	Projected Ad Valorem Revenue FY 25-26	Projected Total Revenues FY 25-26	Projected Operation & Maintenance Expenses FY 25-26	Projected Capital Expenses FY 25-26	Projected Total Expenses FY 25-26	Projected Reserve FY 25-26	Projected Ending Fund Balance
1	Golden Valley Centex	92,381	13,087	3,704		16,790	3,519	0	3,519	105,653	0
3	Sierra Heights	473,946	51,580	19,001		70,581	41,789	10,000	51,789	492,738	0
4	Via Princessa/Sierra Hwy	90,316	121,176	3,621		124,796	28,777	5,000	33,777	181,336	0
5	Sunset Hills	444,522	91,840	17,821		109,661	137,754	20,000	157,754	396,429	0
6	Canyon Crest	615,208	77,000	24,665		101,665	120,339	20,000	140,339	576,534	0
7	Creekside	465,407	197,190	18,659		215,849	177,058	10,000	187,058	494,199	0
8	Friendly/Sierra	54,669	10,081	2,192		12,273	11,229	0	11,229	55,712	0
15	River Village	1,289,438	320,660	51,695		372,355	284,397	25,000	309,397	1,352,396	0
16	Valencia Industrial Center	561,555	333,981	22,513		356,495	280,450	0	280,450	637,599	0
17	Bouquet/Railroad Ave	377,894	112,581	15,150		127,732	61,885	5,000	66,885	438,741	0
18	Town Center/Tourney Road	1,126,131	727,683	45,148		772,831	533,202	50,000	583,202	1,315,760	0
19	Bridgeport/Bouquet	(29,682)	128,662	(1,190)		127,472	100,595	38,710	139,305	(41,515)	0
20	Golden Valley Ranch-Commercial	653,472	101,196	26,199		127,395	97,369	0	97,369	683,497	0
21	Golden Valley Ranch-Residential	786,631	390,325	31,537		421,862	224,220	25,000	249,220	959,273	0
22	HMNMH	147,224	17,862	5,902		23,764	22,924	0	22,924	148,065	0
24	Canyon Gate	344,631	45,008	13,817		58,824	49,103	0	49,103	354,353	0
25	Valle Di Oro	31,804	16,143	1,275		17,418	14,199	0	14,199	35,023	0
26	Center Point-Commercial	1,135,297	165,187	45,516		210,703	198,547	10,000	208,547	1,137,453	0
27	Circle J	771,612	633,328	30,935		664,263	599,198	50,000	649,198	786,677	0
28	Newhall	315,943	578,363	12,667		591,030	441,204	25,000	466,204	440,769	0
29	Villa Metro	340,858	64,493	13,665		78,159	64,298	0	64,298	354,719	0
30	Penlon	95,384	31,240	3,824		35,064	30,648	0	30,648	99,801	0
31	Five Knolls	1,003,954	208,850	40,250		249,100	176,620	60,000	236,620	1,016,434	0
32	Vista Canyon	393,127	76,278	15,761		92,039	48,409	0	48,409	436,757	0
T1	Faircliff	116,712	32,500	4,679		37,179	30,395	10,000	40,395	113,496	0
T1B	Plum/Whites Canyon	(0)	0	(0)		(0)	0	0	0	(0)	0
T2	Old Orchard	373,017	282,740	14,955	121,776	419,470	323,230	60,000	383,230	409,258	0

Zone	Description	Projected Beginning Fund Balance as of 7/1/2025	Projected Revenue FY 25-26	Projected Interest Revenue FY 25-26	Projected Ad Valorem Revenue FY 25-26	Projected Total Revenues FY 25-26	Projected Operation & Maintenance Expenses FY 25-26	Projected Capital Expenses FY 25-26	Projected Total Expenses FY 25-26	Projected Reserve FY 25-26	Projected Ending Fund Balance
T2A	Skyline	364,851	174,937	14,627		189,565	148,278	30,000	178,278	376,138	0
T3	Valencia Hills	305,527	160,718	12,249	85,704	258,671	236,318	60,000	296,318	267,880	0
T4	Valencia Meadows	320,021	210,288	12,830	42,893	266,011	218,376	30,000	248,376	337,656	0
T5	Valencia Glen	214,221	220,648	8,588	75,018	304,254	239,485	191,290	430,775	87,699	0
T6	Valencia South Valley	412,229	149,050	16,527		165,576	124,034	15,000	139,034	438,771	0
T7	Valencia Central & North Valley	566,228	493,006	22,701		515,707	449,431	75,000	524,431	557,504	0
T8	Valencia Summit	5,162	1,538,232	207		1,538,439	1,284,851	50,000	1,334,851	208,750	0
T17	Rainbow Glen	108,326	52,730	4,343		57,073	49,404	15,000	64,404	100,996	0
T20	El Dorado Village	510,081	189,000	20,450		209,450	174,646	15,000	189,646	529,885	0
T23	Mountain View Slopes	293,800	1,171,750	11,779		1,183,528	1,075,824	50,000	1,125,824	351,504	0
T23A	Mountain View Condos	535,608	428,654	21,473		450,127	378,153	25,000	403,153	582,581	0
T23B	Seco Villas	111,847	147,365	4,484		151,849	115,949	0	115,949	147,747	0
T29	American Beauty	646,943	66,300	25,937		92,237	69,880	0	69,880	669,300	0
T31	Shangri-la	886,522	499,272	35,542		534,813	447,619	20,000	467,619	953,716	0
T33	Canyon Park	847,971	100,200	33,996		134,196	96,208	0	96,208	885,959	0
T44	Bouquet Cyn	(233,340)	90,600	(9,355)		81,245	82,619	0	82,619	(234,714)	0
T46	Northbridge	1,538,209	2,303,049	61,669		2,364,718	1,976,191	60,000	2,036,191	1,866,736	0
T47	Northpark	655,150	1,077,925	26,266		1,104,191	788,892	40,000	828,892	930,449	0
T48	Shadow Hills	(390,983)	47,775	(15,675)		32,100	54,406	0	54,406	(413,289)	0
T51	Valencia High School	1,136,553	564,784	45,566		610,350	544,617	50,000	594,617	1,152,286	0
T52	Stonecrest Lower	293,519	554,643	11,768		566,410	412,905	75,000	487,905	372,025	0
T62	Canyon Heights	142,337	129,000	5,706		134,706	124,246	25,000	149,246	127,798	0
T65	Fair Oaks Ph 1	1,008,396	78,800	40,428		119,228	179,518	25,000	204,518	923,106	0
T65A	Fair Oaks Ph 2 & 3	824,686	215,000	33,063		248,063	248,984	15,000	263,984	808,765	0
T67	Miramontes	492,365	273,000	19,740		292,740	241,439	0	241,439	543,665	0
T68	West Creek Village	389,943	167,179	15,633		182,813	171,617	10,000	181,617	391,139	0
T69	West Creek Canyon Estates	685,240	744,030	27,472		771,502	627,373	0	627,373	829,369	0
T71	Haskell Cyn Ranch	383,721	140,998	15,384		156,382	125,428	0	125,428	414,676	0
T76	Tesoro	(127,307)	124,712	(5,104)		119,608	252,256		252,256	(259,955)	0

Zone	Description	Projected Beginning Fund Balance as of 7/1/2025	Projected Revenue FY 25-26	Projected Interest Revenue FY 25-26	Projected Ad Valorem Revenue FY 25-26	Projected Total Revenues FY 25-26	Projected Operation & Maintenance Expenses FY 25-26	Projected Capital Expenses FY 25-26	Projected Total Expenses FY 25-26	Projected Reserve FY 25-26	Projected Ending Fund Balance
	Areawide	3,644,263	8,290,130	92,315	1,007,349	9,389,794	8,304,924	275,000	8,579,924	4,454,133	0
	TOTAL	28,643,539	25,232,809	1,094,569	1,332,740	27,660,118	23,345,229	1,575,000	24,920,229	31,383,427	0

Note: Beginning Fiscal Year 2025/26, Zone T1B Fund is combined with Areawide Fund as they are paying for the same type of improvements.

The following table summarizes the MWD Repair and Replacement funds for West Creek/West Hill area:

Zone	Description	Total Capital Improvements Funds Required as of 7/1/2025	Capital Improvement Funds Collected to Date	Pending Funds to be Collected	Funds to be Collected Annually	Net Assessment FY 25-26	Maximum Rate/Parcel FY 25-26	Applied Rates FY 25-26	No. Parcels FY 25-26	Benefit Units FY 25-26
T69-Res	West Hills Residential	\$398,801	\$398,801	\$0	\$0	\$0	\$591.62	\$0.00	720.00	873.00
T69-Com	West Hills Commercial	4,028	4,028	0	0	0	\$663.68	\$0.00	4.00	7.44
T77	West Creek Park	1,112,495	1,112,495	0	0	0	\$208.50	\$0.00	1,675.00	1,960.82
	TOTAL	\$1,515,324	\$1,515,324	\$0	\$0	\$0			2,399	2,841.26

Metropolitan Water District (MWD) Repair and Replacement funds were created to finance the repair and replacement costs for the landscaping located within MWD's property due to either future installation of a new MWD pipeline or future repairs to the existing MWD pipeline within the West Creek/West Hills area (T69 and T77). Assessments levied for this purpose are kept separately from the normal operations and maintenance assessments for Zone T69 and Zone T77.

Street Lighting Budget:

Description	Fund 359
<u>REVENUES</u>	
Assessment - Levy A	\$440,730
Assessment - Levy B	2,622,173
Interest	6,782
Property Damage Payments	375,000
Total Revenues	\$3,444,685
<u>EXPENDITURES</u>	
Personnel	
Department	\$402,836
Other Administrative	182,090
Operations & Maintenance	
Electric Utilities - Street Lights	1,563,924
Contractual Services	116,468
Streetlight Replacement	250,000
General Administration	584,504
Subtotal Operations & Maintenance	\$3,099,822
Transfers	
Transfers In From Ad-Valorem	\$(4,462,259)
Transfers Out to Debt Service Fund	4,807,122
Total Expenditures	3,444,685
<u>SURPLUS (DEFICIT)</u>	<u>\$0</u>
Fund Analysis	
Estimated Beginning Fund Balance (7/01/25)	\$2,052,462
Estimated Revenues	3,444,685
Estimated Expenditures	(3,444,685)
Estimated Ending Fund Balance (6/30/26)	2,052,462
Operating Reserves	(1,549,911)
Reserves for capital replacement (6/30/26)	502,551

Note: Budgeted Assessment amounts shown above for Zone A and Zone B may be slightly different from the Assessment Roll due to rounding of assessment to the nearest penny.

IV. METHOD OF APPORTIONMENT OF ASSESSMENT

A. GENERAL

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

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

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

The 1972 Act permits the designation of zones of benefit within any individual Assessment 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.

B. REASON FOR THE ASSESSMENT

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

C. 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.

Landscaping Benefits

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...”

In *The Economic Value of Trees in Urban Areas*, written by Phillip Killicoat, Eva Puzio and Randy Stringer in 2002, it is stated:

“Increased property values, increased tax revenues, increased income levels, faster real estate sales turn-over rates, shorter unoccupied periods...have all been linked to tree and landscape presence.”

It should be noted that the definition of “parkways” above may include the roadway as well as the landscaping alongside the roadway including City-owned and maintained trees within the public right-of-way.

Area-wide Beautification

Area-wide Beautification within the landscaped medians and tree-lined parkways 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 and tree-lined parkways in the major thoroughfares. Landscaping in the medians and parkways 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.

Street Lighting Improvement Benefits

Most of the street lighting improvements were conditions of approval for the creation or development of the parcels. In order to create or develop the parcels, the City required the original developer to install, and guarantee the maintenance of, street lighting and appurtenant facilities to serve the parcels. Therefore, these parcels within the District could not have been developed in the absence of the installation and promised maintenance of these facilities.

The proper maintenance of the street lighting and appurtenant facilities specially benefit parcels within the District. The proper maintenance of the street lighting and appurtenant facilities reduces property-related crimes (especially vandalism) against properties in the District. The street lighting located in the District helps to visually join the various segments of the community, which enhance property. In addition, all of the above-mentioned improvements contribute to a specific enhancement of the property value of each of the parcels within the District.

The benefit provided by street lighting consists of safety for pedestrians, motorists living, and owning property in the District during the nighttime hours. This is a particular and distinct special benefit to all developed parcels in the District.

Streetlights can be determined to be an integral part of streets as a permanent public improvement. One of the principal purposes of fixed roadway lighting is to create a nighttime environment conducive to quick, accurate, and comfortable seeing for the user of the facility. These factors, if attained, combine to improve traffic safety and achieve efficient traffic movement. Fixed lighting can enable the motorist to see detail more distinctly and to react safely toward roadway and traffic conditions present on or near the roadway facility.

Streets are constructed for the safe and convenient travel by vehicles and pedestrians. They also provide an area for underground and overhead utilities.

Streetlights are considered an integral part of the entire street, the same as curb, gutters, pavement, signage and striping. They are the elements that provide a safe route for motorists and pedestrians. Streetlights are installed to make streets safer. Assessments for the acquisition, maintenance and servicing of streets may include streetlights.

Streetlights are installed to provide better visibility for drivers. One hundred (100) percent of the illumination from the lights is directed to the street, ninety (90) percent on the street side of the curb and ten (10) percent behind the curb. The spacing of the lights is based on the speed of the vehicles and the natural ability of the motorists' eyes to adjust to light and dark areas.

The systems of streets within the District are established to provide access to each parcel in the District. Streetlights provide a safer street environment for owners of the parcels served. If the parcels were not subdivided to individual parcels within the District, there

would be no need for providing a system of streets with safety lighting for the owners of the individual parcels.

The City has determined that streetlights are also an integral part of the quality of life within the City. This quality of life is a special benefit to some degree to all parcels, except government owned parcels, including easements, and flood channel parcels. Therefore, the acquisition, installation, operation and maintenance of streetlights are for the express, special benefit of the parcels within the District.

D. GENERAL BENEFITS

General Benefit within Landscaping Zones

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.

General Benefit within Lighting Zones

In addition to the special benefits received by the parcels within the Street Lighting Zones, there are incidental general benefits conferred by the improvements.

It is estimated that the general benefit portion of the benefit received from the lighting improvements is 14.5 percent of the total benefit. Nonetheless, the City has agreed to ensure that no property is assessed in excess of the reasonable cost of the proportional special benefit conferred on that property.

The total benefits for lighting are thus a combination of the special benefits to the parcels within the District and the general benefits to the public at large. The portion of the total street lighting maintenance costs that are associated with general benefits will not be assessed to the parcels in the district, but will be paid from other City Funds. These general benefits are more than adequately offset by the contributions from the ad valorem street lighting revenues.

E. APPORTIONMENT METHODOLOGY

Landscaping Methodology

The following table lists the various Zones within the District, 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 District. A "Method Code" in the table below identifies the specific methodology used for each Zone. These "Method Codes" are explained after the table.

Zone	Land Use	Asmt. Type	Pcls / Units	Method Code (descriptions follow this table)
			Acreage / EBU's	
1	Res	EBU	261.735	3
2	Comm	Parcel	1	1
3	Res	Parcel	76	1
3A	Res	Parcel	176	1
4	Comm	EBU	526.118	4
5	Res	Parcel	161	1
5A	Res	Parcel	14	1
6	Res	EBU	280.000	4
7	Res	EBU	1,027.997	4
7A	Res	EBU	319.000	1
8	Res/Comm	EBU	33.510	4
15	Res/Comm	EBU	801.650	4
16	Comm/Vac	EBU	7,658.364	4
17	Multiple	EBU	1,283.710	4
18	Res/Comm	EBU	4,042.681	4
19	Res/Comm	EBU	1,203.795	4
20	Res/Comm	EBU	337.320	4
21	Res	EBU	486.580	4
22	Comm	EBU	178.620	4
23	Res	EBU	104.240	4
24	Res/Other	EBU	150.025	4
25	Res/Other	EBU	80.717	4
26	Comm	EBU	2,541.344	4
27	Res/Comm	EBU	817.198	4

Zone	Land Use	Asmt. Type	Pcls / Units	Method Code (descriptions follow this table)
			Acreage / EBU's	
28	Res/Comm	EBU	5,535.635	4
29	Res/Comm	EBU	322.466	5
30	Res	EBU	141.000	2
31	Res	EBU	522.126	4
32	Res/Comm	EBU	887.570	7
2008-1	Res/Comm	EBU	97,874.133	4
T1	Comm	EBU	5.000	2
T1B	Res	EBU	3,062.732	8
T2	Res/Comm	EBU	1,128.701	4
T2A	Res	EBU	1,673.721	8
T3	Res/Comm	EBU	462.000	4
T3B	Res/Comm	EBU	206.459	4
T4	Res/Comm	EBU	955.853	4
T5	Res/Comm	Parcel	741	1
T6	Res/Comm	Parcel	603	1
T7	Res/Comm	EBU	1,972.025	4
T8	Res/Comm	Parcel	2,140	1
T17	Res	Parcel	74	1
T20	Res/Comm	Parcel	630	1
T23	Res/Comm	Parcel	1,493	1
T23A	Res	Parcel	383	1
T23B	Res	Parcel	156	1
T29	Res	Parcel	221	1
T31	Res/Comm	Parcel	450	1
T33	Res	Parcel	501	1
T44	Res	Parcel	302	1
T46	Res/Comm	EBU	2,314.622	4
T47	Res/Comm	EBU	1,929.172	4
T48	Res	Parcel	105	1
T51	Res/Comm	Parcel	802	1
T52	Res	Parcel	500.210	1
T62	Res	Parcel	215	1
T65	Res	Parcel	394	1
T65A	Res	EBU	1,075.000	2
T65B	Res	EBU	710.000	2
T67	Res	Parcel	420	1

Zone	Land Use	Asmt. Type	Pcls / Units Acreage / EBU's	Method Code (descriptions follow this table)
T68	Res/Comm	EBU	1,087.819	6
T69	Res/Comm	EBU	880.44	6
T71	Res	Parcel	223	1
T76	Res	Parcel	1,201	1
T77	Res	EBU	1,960.820	6

The number of parcels, units, acres and EBU's shown in the table above reflect the current information for the District. 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 definition:

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 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 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 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 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	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
Special Cases			Varied	=	Varied 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
Commercial	1 acre	x	9.72	=	9.72 EBU / acre
Live-work ⁽¹⁾	1 unit	x	1.15	=	1.15 EBU / unit
Vacant / Park / School	1 acre	x	9.81	=	9.81 EBU / acre

⁽¹⁾ Live-work units are for both residential and non-residential use. Each live-work unit will be assessed 1 EBU for the residential unit plus 9.72 EBUs per acre of non-residential use (including one parking space). The typical live-work unit is 2,400 Square Feet ("SF") with 20% of the area assigned to non-residential use, which equals 480 SF. The typical parking space is 180 SF. Therefore, the non-residential use of a live-work unit will be defined as 660 SF. An additional 0.15 EBU (660 SF / 43560 SF per acre x 9.72 EBUs per acre) will be assigned to a live-work unit for the non-residential use, for a total of 1.15 EBUs per live-work unit.

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	1.00 EBU
Multi-Family Residential Condos	1 dwelling unit	0.80 EBU
Multi-Family Residential Apartments	1 apartment unit	0.70 EBU
Commercial	1 acre	1.00 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	EBU
Single Family Residential	1 single family dwelling unit	1.00 EBU
Multi-Family Residential	1 dwelling unit	0.75 EBU
Non-Residential	1 acre	18.00 EBU
Vacant	1 acre	4.50 EBU

Method 8–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
Residential Properties		
Residential Single-Family	1 single family dwelling unit	1.00 EBU
Residential Multi-Family	1 dwelling unit	0.75 EBU
Residential Condominium	1 dwelling unit	0.80 EBU
Planned Single-Family Residential	1 dwelling unit	1.00 EBU
Planned Condominium Residential	1 dwelling unit	0.80 EBU
Non-Residential Properties		
Non-Residential Developed	1 acre	6.00 EBU
Planned Non-Residential	1 acre	6.00 EBU
Public Facility	1 acre	0.00 EBU
Public School Property	1 acre	0.00 EBU
Park	1 acre	0.00 EBU
Open Space	1 acre	0.00 EBU
Other Properties		
Vacant Subdivided Residential Lot	1 parcel	1.00 EBU
Vacant Undeveloped Property	1 acre	1.50 EBU
Exempt	1 acre	0.00 EBU
Special Case Property	1 parcel	Varied EBU

Street Lighting Methodology

Residential Parcels

The following information can be used to determine the EBU count per parcel. Based on land use information provided by the County Assessor, it has been determined that in the existing district, approximately 96 percent of the parcels are in a residential category. Approximately 95 percent are single-family homes or condominiums, and the remainders are duplexes, triplexes, or apartments. In view of this and the benefits derived by the family unit, both at and in the proximity of their property, a value of 1.00 has been assigned to the basic family unit or Equivalent Benefit Unit (EBU), i.e. the single-family home or condominium. The existing district includes some properties that may not actually have streetlights in their block but which do receive a neighborhood benefit from the lights in the area. These properties were also included in the District. Therefore a weighted value of 0.50 was given to "People Use" while "Intensity" and "Security Benefit" were each rated at 0.25 to form the basic unit (1.00 EBU). Parcels in other land use categories were assigned weighted values by comparison with this basic EBU.

In the remainder of the residential category, which is comprised of multiple rental type properties, the value for Intensity would remain at 0.25, but the other two items would increase in proportion to the number of family dwelling units on the parcel. For example, a duplex was assigned 0.25 for Intensity, 1.00 for People Use and 0.50 for Security Benefit for a total of 1.75 EBU's. The owner of such property would therefore pay 1.75 times as much for lighting as the owner of a single-family unit. In consideration of the distance some units would be from the lighted roadway, Security Benefits in the residential category would not be increased beyond a value of 1.00. Thus, a 5-unit apartment would be assigned 0.25 for Intensity, 2.50 for People Use and 1.00 for Security Benefits for a total of 3.75 EBU's. As the number of apartments on a parcel increases, the service charge units assigned for people would follow a declining scale.

Table 1 summarizes the Residential EBU Calculation:

Table 1 - EBU Calculations for Residential Parcels:

RESIDENTIAL CLASSIFICATIONS		People Use		Security		Intensity		Total EBUs
SFR/Condo	SFR and Condos	0.50	+	0.25	+	0.25	=	1.00 per parcel
APT2	Apartments (2-4 units)	1/2 x units	+	0.25 x units	+	0.25		
	2	1.00	+	0.50	+	0.25	=	1.75 per parcel
	3	1.50	+	0.75	+	0.25	=	2.50 per parcel
	4	2.00	+	1.00	+	0.25	=	3.25 per parcel
APT5	Apartments (5-20 units)	1/2 x units	+	1.00	+	0.25		
	5	2.50	+	1.00	+	0.25	=	3.75 per parcel
	20	10.00	+	1.00	+	0.25	=	11.25 per parcel
APT21	Apartments (21-50 units)	1/3 x (units-20)	+ the total EBU for a 20-unit apartment					
	50	10.00	+	11.25			=	21.25 per parcel
APT51	Apartments (51-100 units)	1/4 x (units-50)	+ the total EBU for a 50-unit apartment					
	100	12.50	+	21.25			=	33.75 per parcel
APT101	Apartments (100+ units)	1/5 x (units-100)	+ the total EBU for a 100-unit apartment					
	101	0.20	+	33.75			=	33.95 per parcel
	175	15.00	+	33.75			=	48.75 per parcel
	200	20.00	+	33.75			=	53.75 per parcel

Non-Residential Parcels

The non-residential lots or parcels are separated into 38 land use categories as determined by the County Assessor. Equivalent Benefit Units (EBU's) are assigned on the basis of average benefits for different groups of land uses, Groups A-K. Properties within the 10 land use categories in Group K varied widely from the norm and therefore these lots or parcels were considered on an individual basis. Each of the parcels or lots in these land use categories was identified on the official lighting district maps and each streetlight or portion thereof in the immediate proximity of the lots or parcels benefiting the lots or parcels was assigned a number of units as identified below. The total number of EBU's so determined for that category would be distributed among the lots or parcels in that category in proportion to the lot or parcel area as shown in the table below. A minimum of 3.00 EBU's would be assessed to each lot or parcel to be compatible with group D which contains many of the smaller business categories. Several large lots or parcels in outlying areas within the existing lighting district have no lights in the immediate proximity and therefore those lots or parcels would be assessed the minimum amount.

Since benefits have been related to property use and property users, no charge would be assessed on vacant parcels within the district.

Table 2 summarizes the Non-Residential EBU calculation:

NON-RESIDENTIAL CLASSIFICATIONS			People Use		Security	Intensity			Total EBUs
GRP-A	Group A	Irrigated Farms, Dry Farms, Cemeteries, Dump Sites	1 EBU minimum charge per parcel						1.00 per parcel
GRP-B	Group B	Animal Kennels, Nurseries and greenhouses, Industrial parking lots, Churches, Private Schools, Petroleum and Gas, Utility	1.00	+	0.50	+	0.50	=	2.00 per parcel
GRP-C	Group C	Commercial Parking Lots	1.00	+	0.50	+	1.00	=	2.50 per parcel
GRP-D	Group D	Office & Professional building, Bank, Savings & Loan, Service Shop, Lumber Yard, Golf Course, Race track/stable, Camp, Home for the Aged	1.00	+	1.00	+	1.00	=	3.00 per parcel
GRP-E	Group E	Store, Store w/ office or residence, Service Station, Club & Lodge Hall	2.00	+	1.00	+	1.00	=	4.00 per parcel
GRP-F	Group F	Rooming House (same as 6 unit apartment)	3.00	+	1.00	+	0.25	=	4.25 per parcel
GRP-G	Group G	Restaurant, Theater	3.00	+	1.00	+	1.00	=	5.00 per parcel
GRP-H	Group H	Light Manufacturing, Food Processing Plant, Warehousing, Storage Facilities	2.00	+	2.00	+	1.00	=	5.00 per parcel
GRP-I	Group I	Auto, Recreational Equipment Sales & Service	2.00	+	2.00	+	2.00	=	6.00 per parcel
GRP-J	Group J	Market, Bowling Alley, Skating Rink, Department Store, Hotel/Motel, Mobile Home Park	4.00	+	2.00	+	2.00	=	8.00 per parcel
	Group K	All parcels in Group K are assessed a minimum of 3 EBU's							
	Group K-1		3.00	+	1.00	+	1.25	=	5.25
GRP-K1A		Open Storage	0.004973 per 100 SqFt of lot						
GRP-K1B		Mineral Processing	0.005615 per 100 SqFt of lot						
	Group K-2		4.00	+	1.00	+	1.25	=	6.25
GRP-K2A		Private College/University	0.001736 per 100 SqFt of lot						
GRP-K2B		Wholesale, Manufacturing Outlets	0.059858 per 100 SqFt of lot						
GRP-K2C		Athletic and Amusement Facilities	0.027431 per 100 SqFt of lot						
GRP-K2D		Heavy Manufacturing	0.006382 per 100 SqFt of lot						
GRP-KE		Hospitals	0.012886 per 100 SqFt of lot						
	Group K-3		4.00	+	1.00	+	1.50	=	6.50
GRP-K3A		Motion Picture, Radio, T.V.	0.010938 per 100 SqFt of lot						
GRP-K3B		Business Center, Neighborhood Shopping Center	0.014449 per 100 SqFt of lot						
GRP-K3C		Regional Shopping Center	0.021812 per 100 SqFt of lot						
	Vacant		0.00	+	0.00	+	0.00	=	0.00 per parcel

Exempt Parcels

The following properties generally do not benefit from the improvements and services being provided and may be exempt from the assessment: areas of public streets, avenues, lanes, roads, drives, courts, alleys, public easements or rights-of-way, and District improvement areas, many of which are not assigned Assessor's Parcel Numbers. Also exempt are parcels identified as railroad rights-of way, utility easements and rights-of-way used exclusively for utility transmission, shared common areas (such as in condominium complexes), land dedicated as public open space or parks, small parcels vacated by the City, parcels with notable development restrictions (the City or Assessment Engineers has determined that the parcel cannot be developed or developed independently from any contiguous parcel with the same ownership).

F. ASSESSMENT RATES AND ANNUAL LEVY

Landscaping Zones

The Assessment Rates and Annual Assessment Amounts for each Landscaping Zone for Fiscal Year 2025/2026 is provided in the following tables:

Zone	Annex	Description	Asmt Type	Pcls/Unit/ Acreage/ EBUs	FY 24-25 Max Asmt. Rate	FY 25-26 Max Asmt. Rate	FY 25-26 Applied Asmt. Rate	FY 25-26 Total Annual Levy Amount
1	1G	Golden Valley Parkway	EBU	261.735	\$89.430	\$92.489	\$50.00	\$13,086.75
2	2F	Cinema Parkway	Parcel	1	\$3,872.258	\$4,004.690	\$0.00	\$0.00
3	--	Sierra Heights	Parcel	76	\$889.674	\$920.101	\$328.24	\$24,946.24
	3A		Parcel	176	\$346.882	\$358.746	\$151.33	\$26,634.08
				252				\$51,580.32
4		Via Princessa/Sierra Hwy	EBU	526.118	\$278.362	\$287.882	\$230.32	\$121,175.59
5	--	Sunset Hills	Parcel	161	\$1,629.857	\$1,685.598	\$540.00	\$86,940.00
	5A		Parcel	14	\$1,098.547	\$1,136.118	\$350.00	\$4,900.00
				175				\$91,840.00
6		Canyon Crest	EBU	280.000	\$735.536	\$760.692	\$275.00	\$77,000.00
7		Creekside	EBU	1,027.997	\$346.338	\$358.183	\$191.82	\$197,190.38
8		Friendly/Sierra	EBU	33.510	\$290.890	\$300.839	\$300.83	\$10,080.81
15		River Village	EBU	801.650	\$1,305.006	\$1,349.637	\$400.00	\$320,660.00
16		Valencia Industrial Center	EBU	7,658.364	\$43.618	\$45.110	\$43.61	\$333,981.25
17		Bouquet/Railroad Ave	EBU	1,283.710	\$109.430	\$113.172	\$87.70	\$112,581.32
18		Town Center / Tourney Road	EBU	4,042.681	\$260.180	\$269.078	\$180.00	\$727,682.58
19		Bridgeport / Bouquet	EBU	1,203.795	\$103.355	\$106.890	\$106.89	\$128,673.65
20		Golden Valley Ranch - Commercial	EBU	337.320	\$4,053.752	\$4,192.390	\$300.00	\$101,196.00
21		Golden Valley Ranch - Residential	EBU	486.580	\$775.659	\$802.186	\$802.18	\$390,324.74
22		HMNMH	EBU	178.620	\$360.885	\$373.228	\$100.00	\$17,862.00
23		Montecito	EBU	104.240	\$66.518	\$68.793	\$0.00	\$0.00
24		Canyon Gate	EBU	150.025	\$888.800	\$919.197	\$300.00	\$45,007.50
25		Valle Di Oro	EBU	80.717	\$215.378	\$222.744	\$200.00	\$16,143.33
26		Centre Pointe	EBU	2,541.344	\$118.829	\$122.893	\$65.00	\$165,187.36
27		Circle J	EBU	817.198	\$978.808	\$1,012.284	\$775.00	\$633,328.06
28		Newhall	EBU	5,535.635	\$101.029	\$104.484	\$104.48	\$578,363.14

Zone	Annex	Description	Asmt Type	Pcls/Unit/ Acreage/ EBUs	FY 24-25 Max Asmt. Rate	FY 25-26 Max Asmt. Rate	FY 25-26 Applied Asmt. Rate	FY 25-26 Total Annual Levy Amount
29	Villa Metro		EBU	322.466	\$309.421	\$320.003	\$200.00	\$64,493.16
30	Penlon		EBU	141.000	\$286.756	\$296.563	\$220.00	\$31,020.00
31	Five Knolls		EBU	522.126	\$874.245	\$904.144	\$400.00	\$208,850.20
32	Vista Canyon		EBU	887.570	\$85.949	\$88.888	\$85.94	\$76,277.77
2008-1	Major Thoroughfare Medians		EBU	94,811.401	\$84.546	\$87.438	\$87.43	\$8,289,360.79
T1	Faircliff		EBU	5.000	\$10,962.865	\$11,337.795	\$6,500.00	\$32,500.00
T1B	Plum/Whites Canyon		EBU	3,062.732	\$35.144	\$36.346	\$0.00	\$0.00
T2	Old Orchard		EBU	1,128.701	\$250.504	\$259.071	\$250.50	\$282,739.60
T2A	Skyline Ranch		EBU	1,673.721	\$101.065	\$104.522	\$104.52	\$174,937.32
T3	Valencia Hills		EBU	462.000	\$520.177	\$537.967	\$330.00	\$152,460.00
T3B	Valencia Hills Res./Golf Course		EBU	206.459	\$49.124	\$50.804	\$40.00	\$8,258.34
T4	Valencia Meadows		EBU	955.853	\$285.963	\$295.743	\$220.00	\$210,287.66
T5	Valencia Glen		Parcel	741	\$287.930	\$297.778	\$297.77	\$220,647.57
T6	Valencia South Valley		Parcel	603	\$321.266	\$332.253	\$247.18	\$149,049.54
T7	Valencia Central & North Valley		EBU	1,972.025	\$338.085	\$349.647	\$250.00	\$493,006.25
T8	Valencia Summit		Parcel	2,140	\$695.039	\$718.809	\$718.80	\$1,538,232.00
T17	Rainbow Glen		Parcel	74	\$689.013	\$712.577	\$712.57	\$52,730.18
T20	El Dorado Village		Parcel	630	\$300.000	\$300.000	\$300.00	\$189,000.00
T23 ⁽¹⁾	Mountain View Slopes		Parcel	954	\$925.336	\$956.982	\$925.33	\$882,764.82
T23-1			Parcel	383	\$536.154	\$554.491	\$536.15	\$205,345.45
T23-2			Parcel	156	\$536.154	\$554.491	\$536.15	\$83,639.40
				1,493				\$1,171,749.67
T23A	Mountain View Condos		Parcel	383	\$1,082.195	\$1,119.206	\$1,119.20	\$428,653.60
T23B	Seco Villas		Parcel	156	\$913.414	\$944.653	\$944.65	\$147,365.40
T29	American Beauty		Parcel	221	\$492.448	\$509.289	\$300.00	\$66,300.00
T31 ⁽²⁾	Shangri-La		Parcel	(see T31-1, - 2)				
T31-1			Parcel	182	\$1,557.985	\$1,611.269	\$1,611.26	\$293,249.32

Zone	Annex	Description	Asmt Type	Pcls/Unit/ Acreage/ EBUs	FY 24-25 Max Asmt. Rate	FY 25-26 Max Asmt. Rate	FY 25-26 Applied Asmt. Rate	FY 25-26 Total Annual Levy Amount
T31-1A			Parcel	267	\$709.692	\$733.963	\$733.96	\$195,967.32
T31-2			Parcel	1	\$9,722.397	\$10,054.903	\$10,054.90	\$10,054.90
				450				\$499,271.54
T33		Canyon Park	Parcel	501	\$300.000	\$300.000	\$200.00	\$100,200.00
T44		Bouquet Canyon	Parcel	302	\$300.000	\$300.000	\$300.00	\$90,600.00
T46		Northbridge	EBU	2,314.622	\$1,099.444	\$1,137.045	\$995.00	\$2,303,048.89
T47		Northpark	EBU	1,929.172	\$540.278	\$558.756	\$558.75	\$1,077,924.86
T48		Shadow Hills	Parcel	105	\$455.000	\$455.000	\$455.00	\$47,775.00
T51		Valencia High	Parcel	802	\$764.581	\$790.730	\$704.22	\$564,784.44
T52		Stonecrest (Lower)	EBU	500.210	\$1,108.821	\$1,146.742	\$1,108.82	\$554,642.85
T62		Canyon Heights	Parcel	215	\$600.000	\$600.000	\$600.00	\$129,000.00
T65		Fair Oaks	Parcel	394	\$1,285.888	\$1,329.865	\$200.00	\$78,800.00
T65A		Fair Oaks Ranch	EBU	1,075.000	\$768.057	\$794.325	\$200.00	\$215,000.00
T65B		Fair Oaks Park	EBU	710.000	\$279.655	\$289.219	\$0.00	\$0.00
T67		Miramontes	Parcel	420	\$1,141.660	\$1,180.704	\$650.00	\$273,000.00
T68		West Creek						
	RES		EBU	1,079.200	\$148.437	\$153.514	\$153.51	\$165,667.99
	COM		EBU	8.619	\$169.144	\$174.929	\$174.92	\$1,507.64
				1,087.819				\$167,175.63
T69		West Hills						
	RES		EBU	873.000	\$819.254	\$847.272	\$847.27	\$739,666.71
	COM		EBU	5.284	\$798.410	\$825.716	\$825.71	\$4,363.05
				878.284				\$744,029.76
T69 MWD		West Hills						
	RES		EBU	873.000	\$572.057	\$591.622	\$0.00	\$0.00
	COM		EBU	7.440	\$641.728	\$663.676	\$0.00	\$0.00
				880.440				\$0.00

Zone	Annex	Description	Asmt Type	Pcls/Unit/ Acreage/ EBUs	FY 24-25 Max Asmt. Rate	FY 25-26 Max Asmt. Rate	FY 25-26 Applied Asmt. Rate	FY 25-26 Total Annual Levy Amount
T71		Haskell Canyon Ranch	Parcel	223	\$788.909	\$815.889	\$632.28	\$140,998.44
T76		Tesoro Del Valle	Parcel	1,201	\$100.402	\$103.836	\$103.83	\$124,699.83
T77		West Creek Park	EBU	1,960.820	\$96.468	\$99.767	\$0.00	\$0.00
T77 MWD		West Creek Park MWD	EBU	1,960.820	\$201.606	\$208.501	\$0.00	\$0.00
Total								\$25,231,815.09

(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.

Street Lighting Zones

The Landscaping and Lighting Act of 1972 indicates that lighting assessments may be apportioned by any formula or method which fairly distributes costs among all lots or parcels within the District in proportion to the estimated benefits received. The primary benefits of streetlights are for the convenience, safety, and protection of people and to a lesser extent the security or protection of property, property improvements, and goods. The intensity or degree of illumination provided can have a bearing on both.

For Fiscal Year 2025/2026 the proposed assessment rate and maximum assessment rate for parcels in Street Lighting Zone A is \$12.38 per Equivalent Benefit Unit (EBU), which is the maximum rate previously established by Los Angeles County at the time the original district parcels (Zone A parcels) were transferred to the City's jurisdiction. The maximum assessment rate for Zone A does not have a Consumer Price Index (CPI) adjustment.

Subsequent annexations to the City and new developments within the City that receive special benefit from street lighting have been assigned to Street Lighting Zone B with a higher assessment rate that includes the previously described Consumer Price Index (CPI) adjustment. For Fiscal Year 2025/2026, the proposed applied assessment for parcels located in Zone B will be set at \$66.00 per EBU, or approximately 37 percent less than the maximum assessment rate.

The proposed Fiscal Year 2025/2026 assessment rates for the Street Lighting Zones are summarized in the table below.

	FY 2024-25 Maximum Assessment	CPI Increase per EBU	FY 2025-26 Maximum Assessment	FY 2025-26 Actual Assessment
Street Lighting Zone A	\$12.38 / EBU	-	\$12.38 / EBU	\$12.38 / EBU
Street Lighting Zone B	\$101.95 / EBU	\$3.48 / EBU	\$105.43 / EBU	\$66.00 / EBU

CPI Increase: 3.42%

The following tables provide a summary of the EBU's for each land use shown above for both Street Lighting Zone A and B.

EBU Summary by Land Use

Street Lighting Zone A Assessments per EBU: \$12.38

Land Use	Parcels	Units	Lot Sq Ft	EBU's	Estimated Assessment Revenue
SFR	23,191	23,191	0.00	23,191.00	287,104.58
CNDO	9,031	9,031	0.00	9,031.00	111,803.78
APT2	195	482	0.00	410.25	5,078.04
APT5	60	610	0.00	380.00	4,704.10
APT21	29	941	0.00	446.58	5,528.55
APT51	12	884	0.00	326.00	4,035.83
APT101	9	1481	0.00	419.95	5,198.95
GRP-A	1	0	0.00	1.00	12.38
GRP-B	32	0	0.00	64.00	792.32
GRP-C	18	0	0.00	45.00	557.10
GRP-D	56	0	76,665.00	168.00	2,079.84
GRP-E	97	0	34,049.00	388.00	4,803.44
GRP-G	14	0	0.00	70.00	866.60
GRP-H	15	0	0.00	75.00	928.50
GRP-I	22	0	0.00	132.00	1,634.16
GRP-J	15	0	0.00	120.00	1,485.60
GRP-K1	1	0	34,400.00	3.00	37.14
GRP-K2	13	0	2,823,905.60	252.97	3,131.79
GRP-K2A	1	0	39,639.60	0.69	8.51
GRP-K3	9	0	521,275.00	77.71	961.99
EXEMPT	384	0	0.00	0.00	0.00
VACANT	81	0	0.00	0.00	0.00
Subtotals	33,286	36,620	3,529,934.20	35,602.15	\$440,753.20

EBU Summary by Land Use (Continued)

Street Lighting Zone B
Assessments per EBU: \$66.00

Land Use	Parcels	Units	Lot Sq Ft	EBU's	Estimated Assessment Revenue
SFR	17,435	17,435	0.00	17,429.82	\$1,150,367.89
CNDO	9,351	9,351	0.00	9,351.00	\$617,166.00
APT2	10	26	0.00	22.00	\$1,452.00
APT5	21	324	0.00	188.25	\$12,424.50
APT21	28	939	0.00	438.48	\$28,939.45
APT51	9	689	0.00	251.00	\$16,566.00
APT101	29	5,288	0.00	1,456.35	\$96,119.10
GRP-A	1	0	0.00	1.00	\$66.00
GRP-B	49	0	0.00	98.00	\$6,468.00
GRP-C	52	0	28,450.00	130.50	\$8,613.00
GRP-D	289	0	33,540.00	865.50	\$57,123.00
GRP-E	119	0	0.00	476.00	\$31,416.00
GRP-G	37	0	0.00	182.50	\$12,045.00
GRP-G & C	1	0	0.00	7.50	\$495.00
GRP-H	676	0	629,263.40	3,374.50	\$222,716.94
GRP-I	58	0	0.00	346.90	\$22,895.40
GRP-J	19	0	386,377.00	152.00	\$10,032.00
GRP-J & E	1	0	0.00	12.00	\$792.00
GRP-K1	2	0	264,433.00	17.70	\$1,168.20
GRP-K2	10	0	5,942,454.20	346.50	\$22,868.91
GRP-K2C	1	0	234,770.98	64.40	\$4,250.40
GRP-K2D	17	0	8,197,733.13	524.05	\$34,587.48
GRP-K1A	11	0	1,531,569.85	77.52	\$5,116.61
GRP-K1B	1	0	179,598.00	10.08	\$665.28
GRP-K3	111	0	12,246,859.23	2,462.70	\$162,537.97
GRP-K3A	1	0	75,794.40	8.29	\$547.16
GRP-K3B	72	0	7,324,451.93	1,236.01	\$81,576.51
GRP-K3C	1	0	689,990.40	150.50	\$9,933.00
GRP-KE	2	0	219,978.00	28.35	\$1,870.85
GRP-MULTI	1	0	0.00	18.50	\$1,221.00
EXEMPT	2,343	0	0.00	0.00	\$0.00
VACANT	1,169	0	0.00	0.00	\$0.00
Subtotal Zone B	31,927	34,052	37,985,263.52	39,727.90	\$2,622,040.65
Total Street Lighting Zones	65,213	70,672	41,515,197.72	75,330.06	\$3,062,793.85

V. ASSESSMENT ROLL

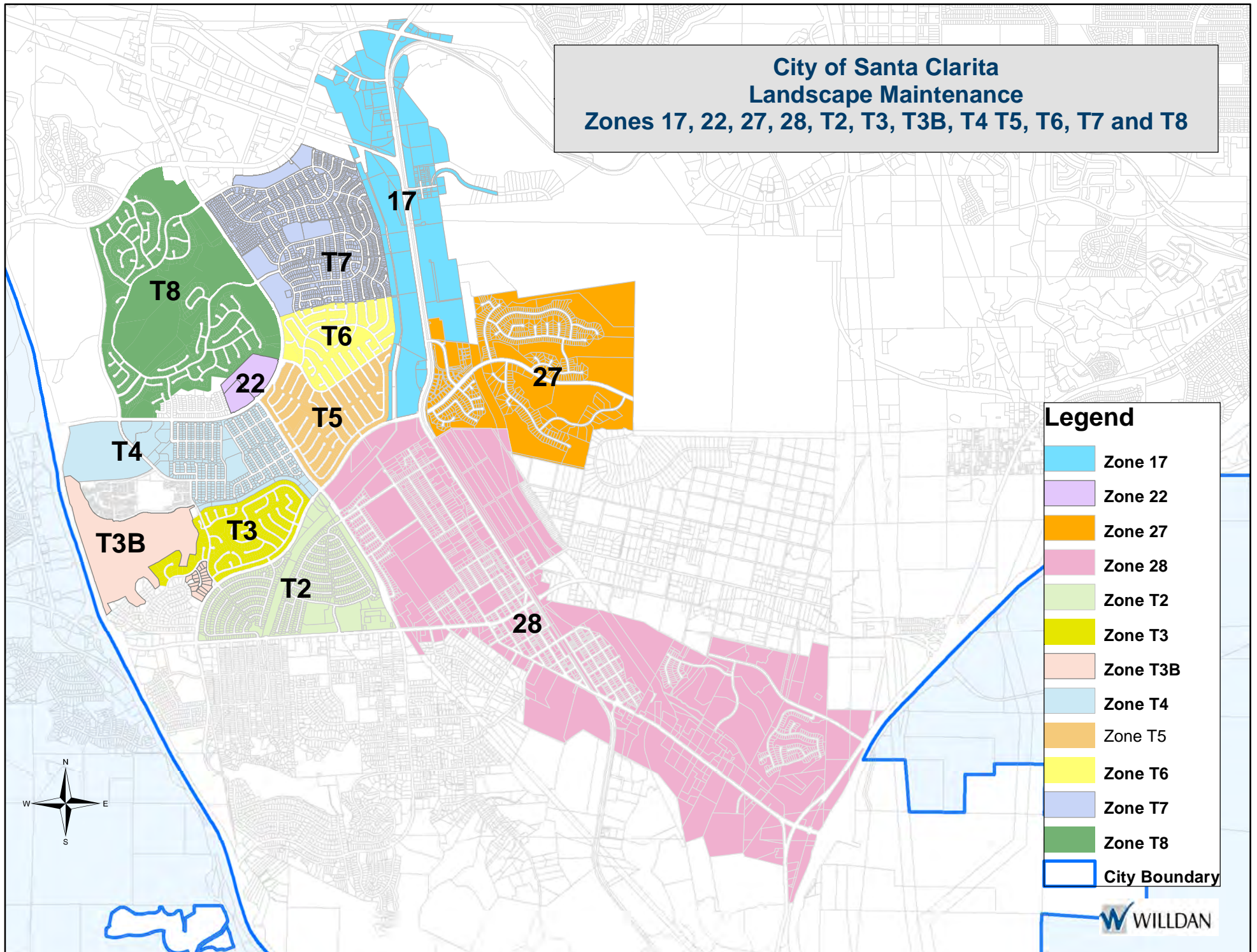
The total proposed assessment for Fiscal Year 2025/2026 and the amount of the total proposed assessment apportioned to each lot or parcel within the District, as shown on the latest assessment roll at the Los Angeles County Assessor's Office, are contained in the Assessment Roll on file in the office of the City Clerk of the City of Santa Clarita, which is incorporated herein by reference.

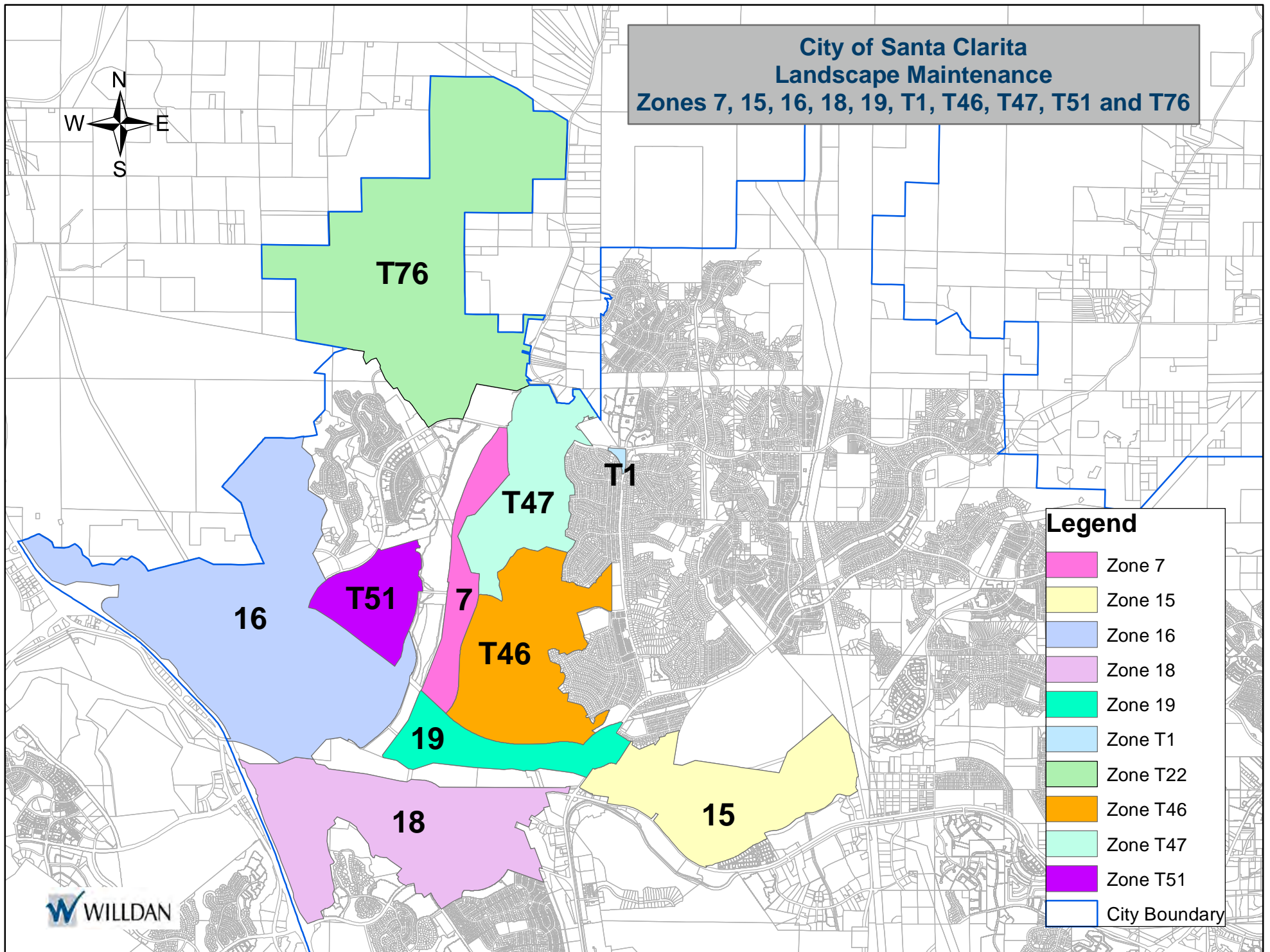
The description of each lot or parcel is part of the records of the Assessor of the County of Los Angeles and these records are, by reference, made part of this Report.

VI. ASSESSMENT DIAGRAM

The following pages show an overview of the Landscaping and Street Lighting Zones within the Landscape and Lighting District. 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
Landscape Maintenance
Zones 17, 22, 27, 28, T2, T3, T3B, T4 T5, T6, T7 and T8



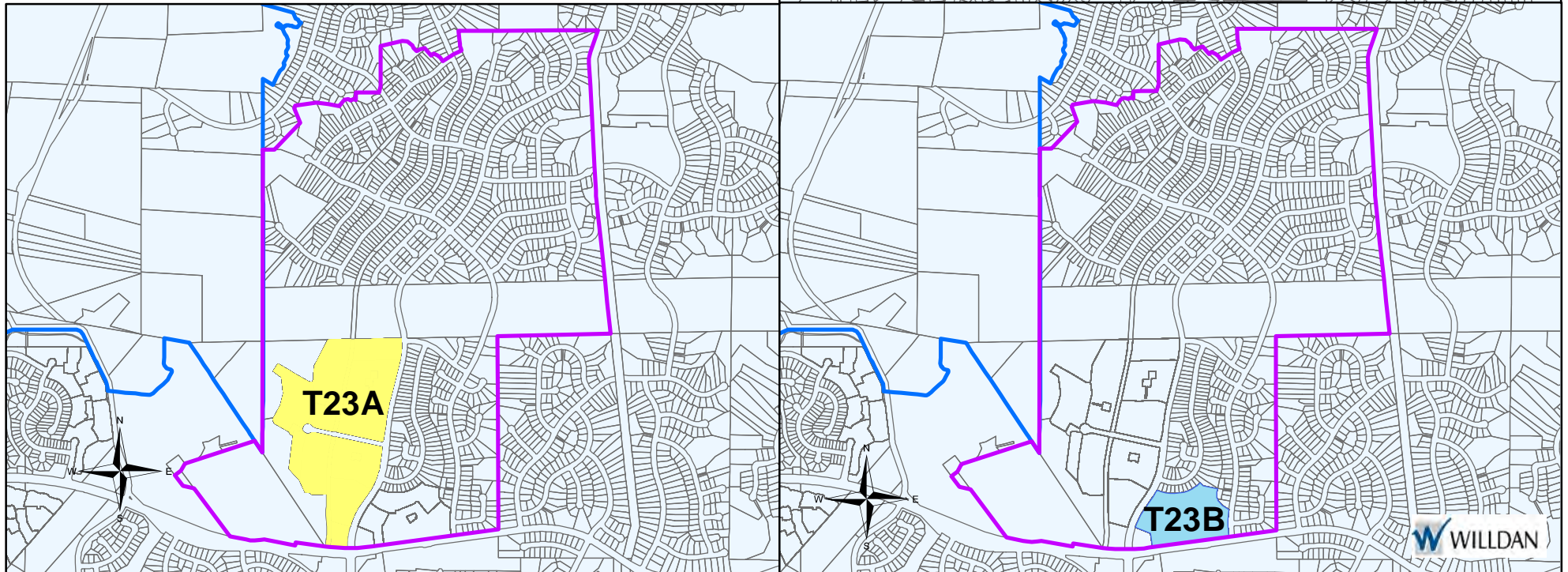
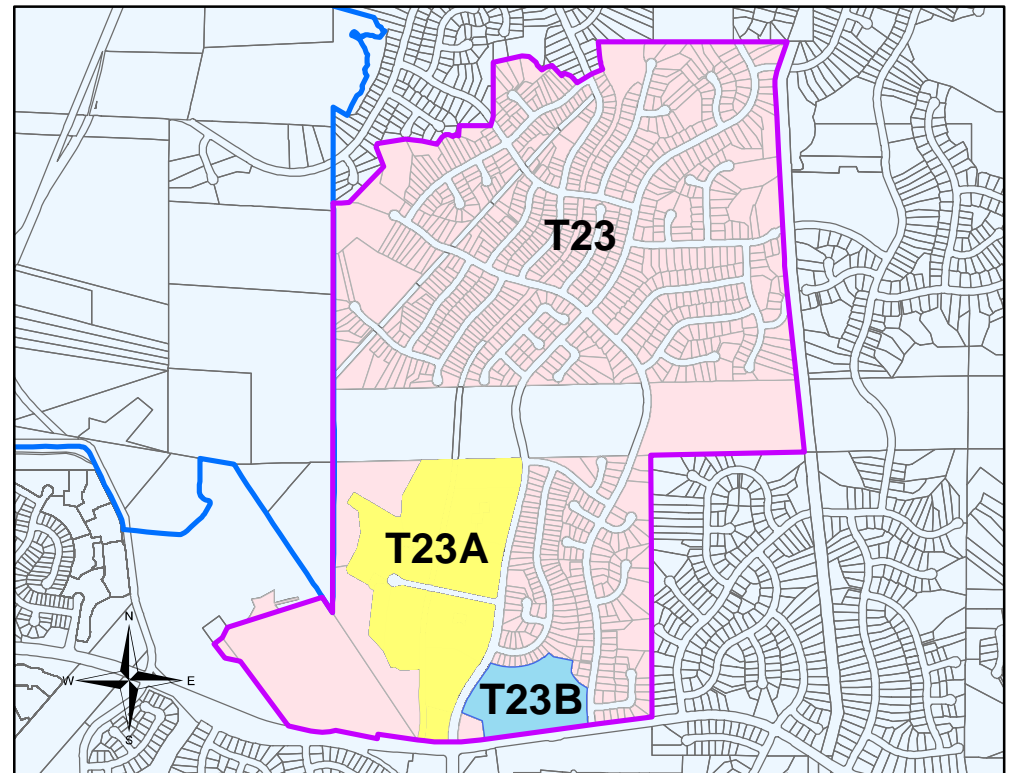


**City of Santa Clarita
Landscape Maintenance
Zones T23, T23A and T23B**

Legend

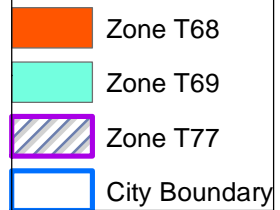
-  Zone T23
-  Zone T23A
-  Zone T23B
-  City Boundary

Zone T23A and Zone T23B are parts of Zone T23

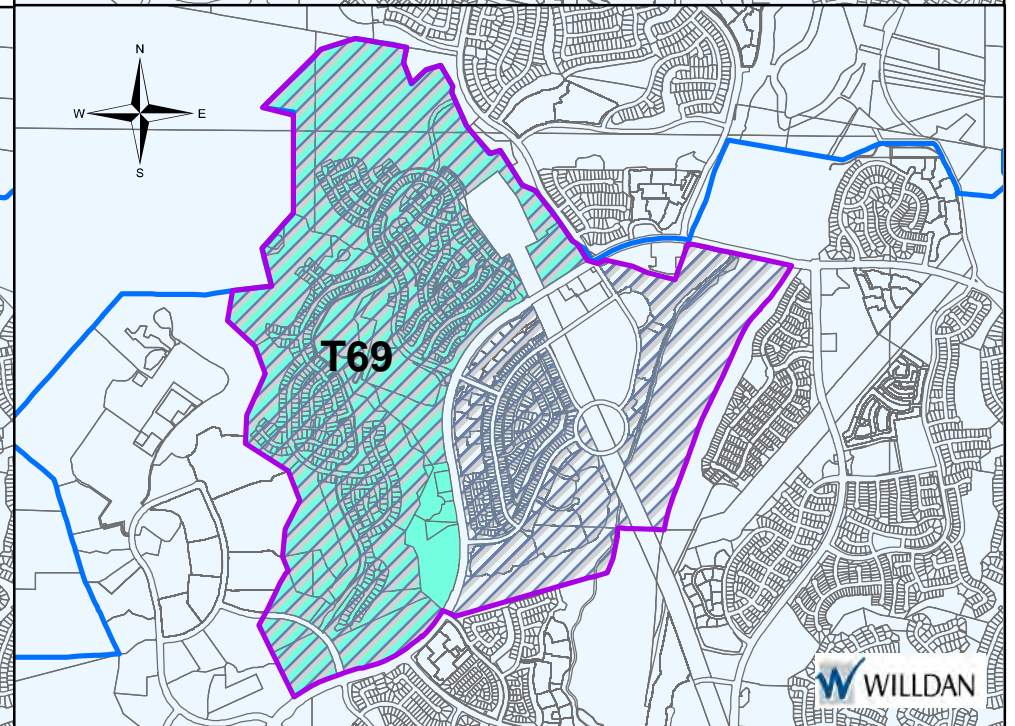
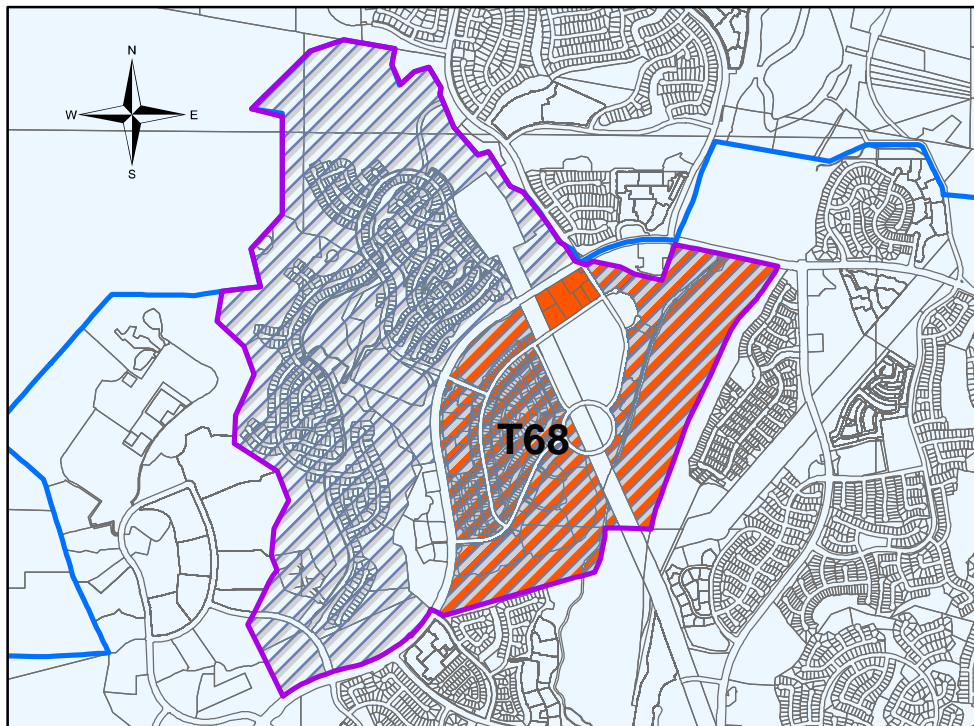
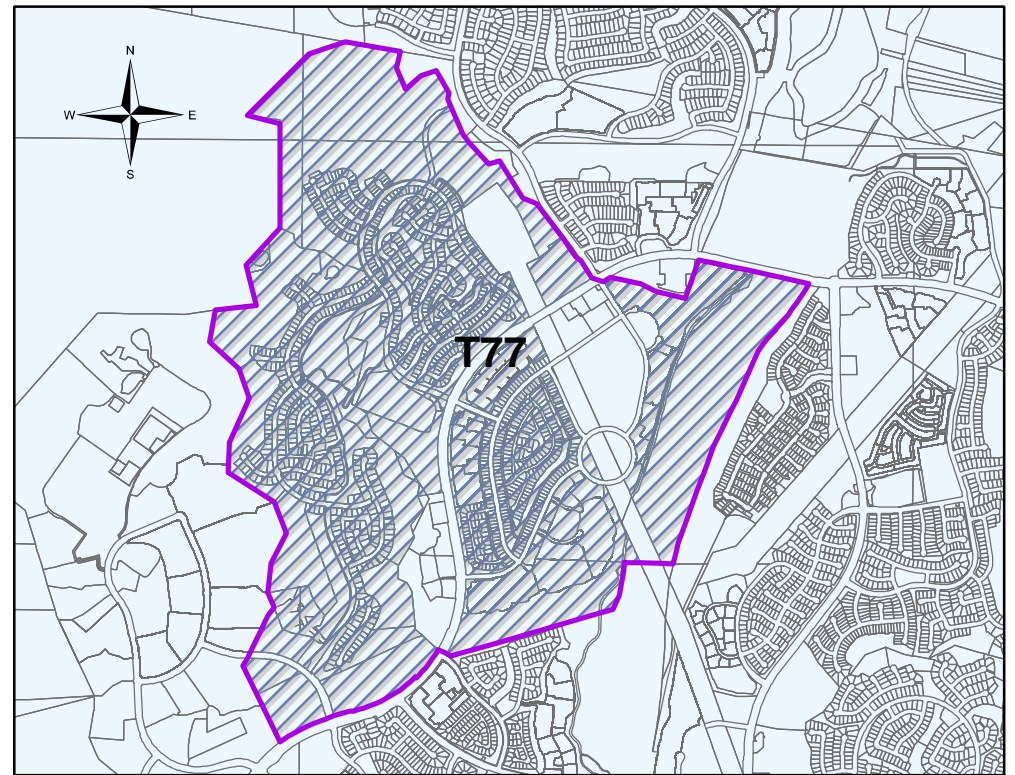


City of Santa Clarita Landscape Maintenance Zones T68, T69 and T77

Legend
























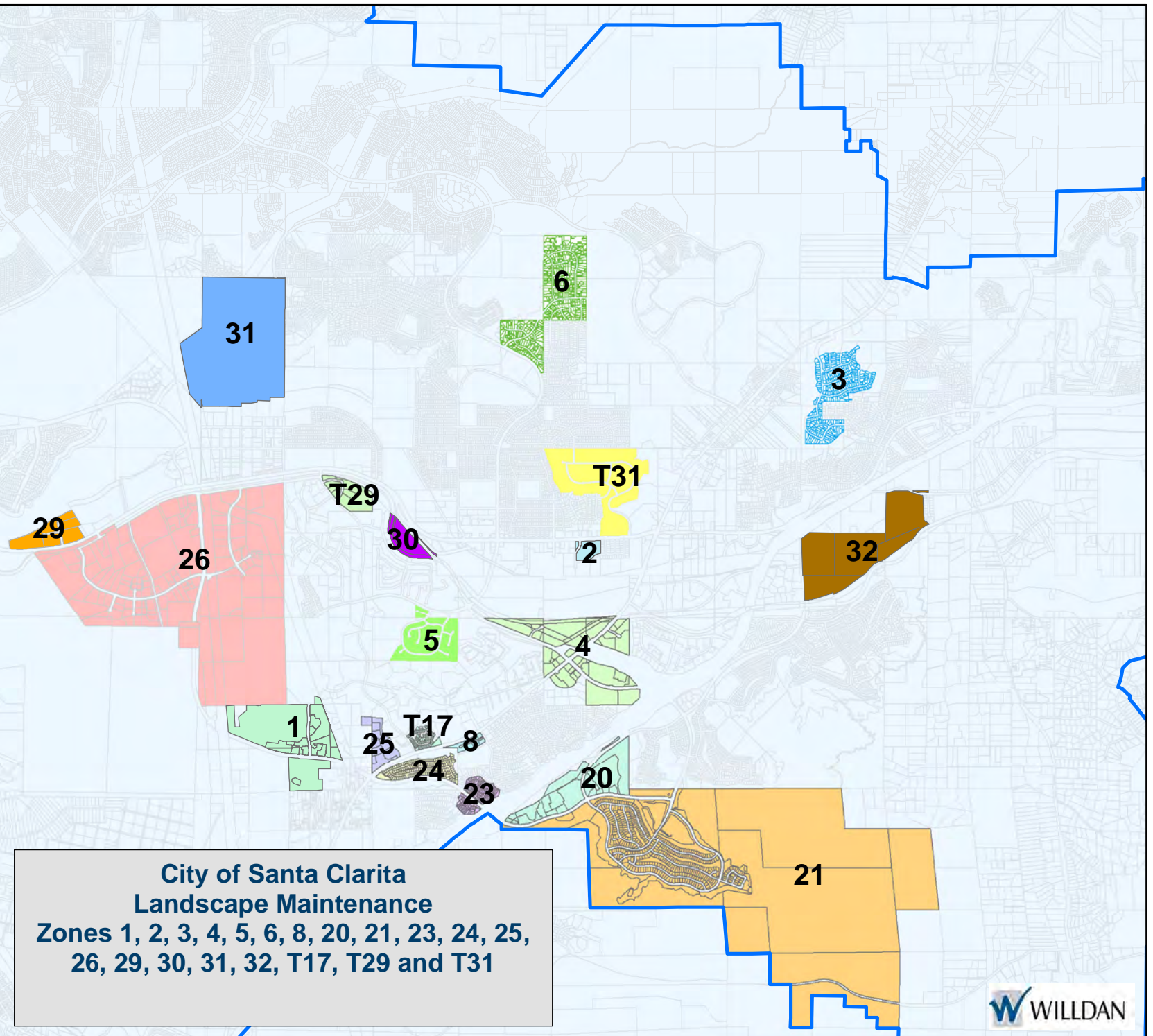
Zone T68 and Zone T69 are parts of Zone T77








Legend

-  City Boundary
-  Zone 1
-  Zone 2
-  Zone 3
-  Zone 4
-  Zone 5
-  Zone 6
-  Zone 8
-  Zone 20
-  Zone 21
-  Zone 23
-  Zone 24
-  Zone 25
-  Zone 26
-  Zone 29
-  Zone 30
-  Zone 31
-  Zone 32
-  Zone T17
-  Zone T29
-  Zone T31

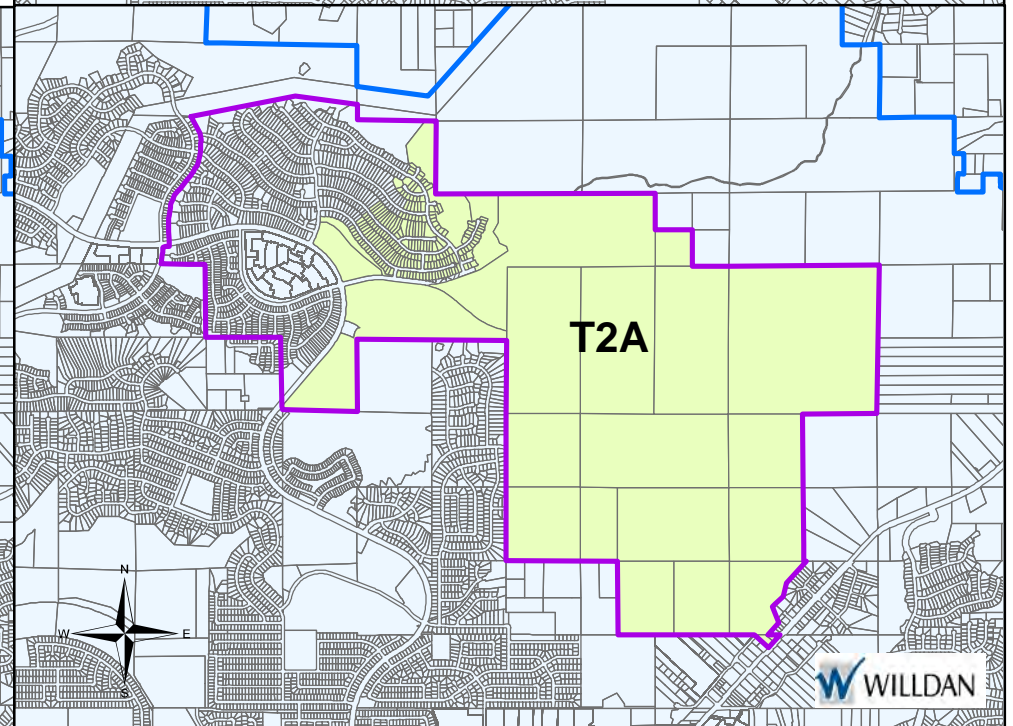
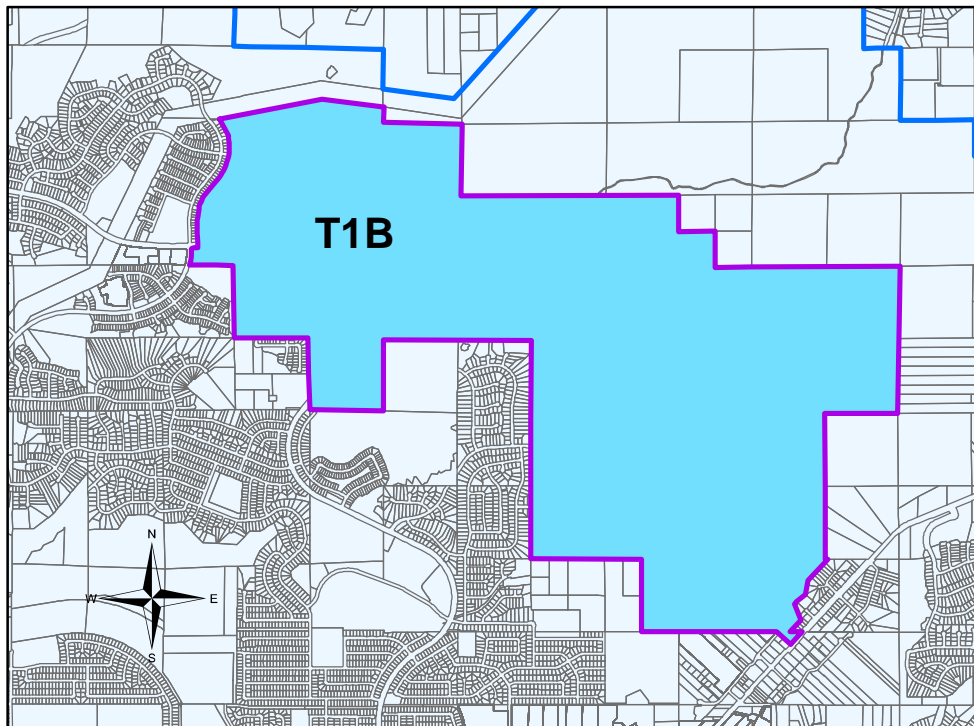
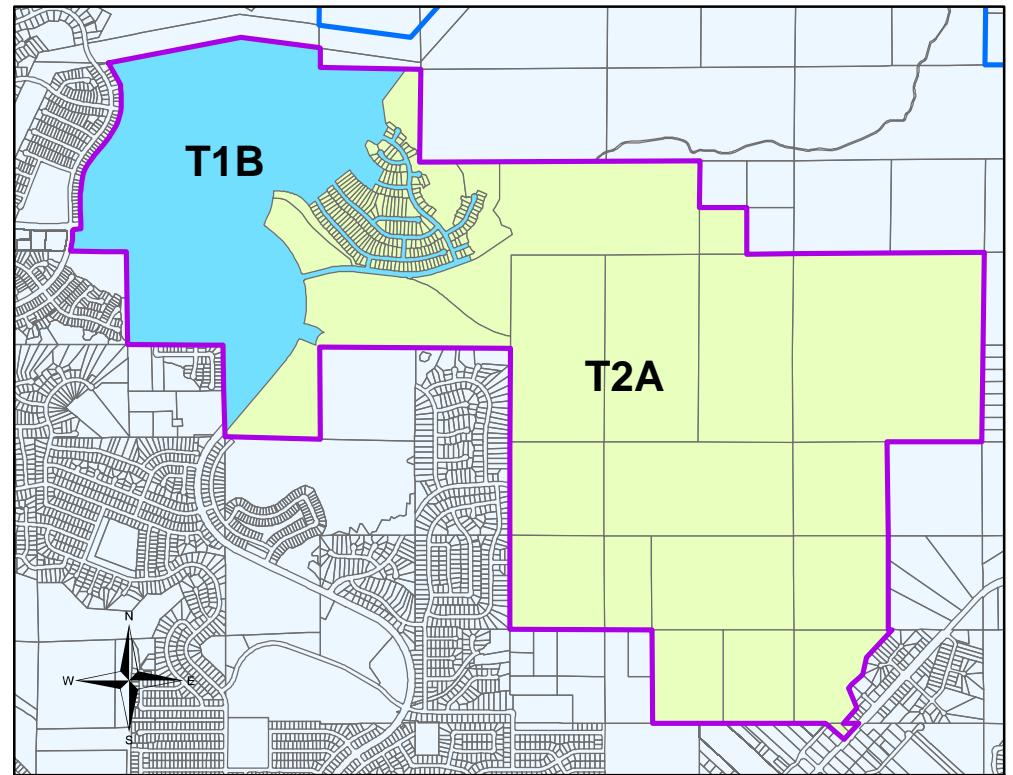


**City of Santa Clarita
Landscape Maintenance
Zones T1B and T2A**

Legend







-  T1B
-  Zone T2A
-  City Boundary

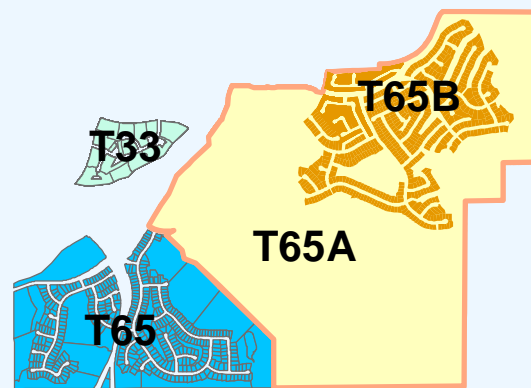
Zone T2A is a part of Zone T1B



**City of Santa Clarita
Landscape Maintenance
Zones T33, T52, T65, T65A and T65B**

Legend

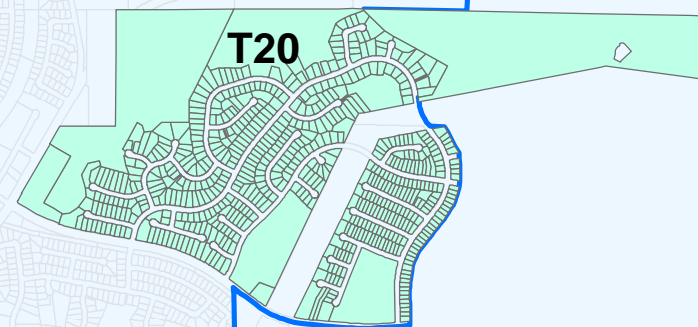
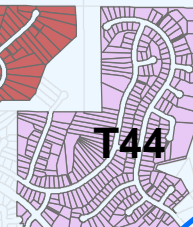
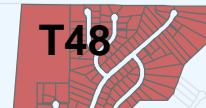
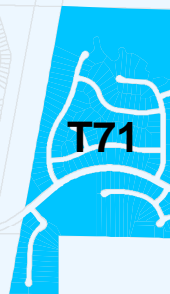
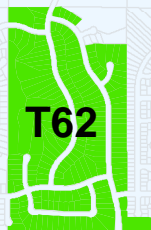
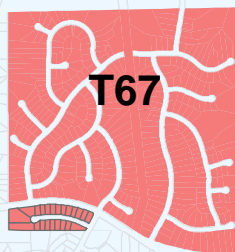
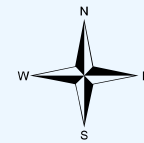
-  Zone T33
-  Zone T52
-  Zone T65
-  Zone T65A
-  Zone T65B
-  City Boundary










Note: Zone T65A includes parcels in Zone T65B



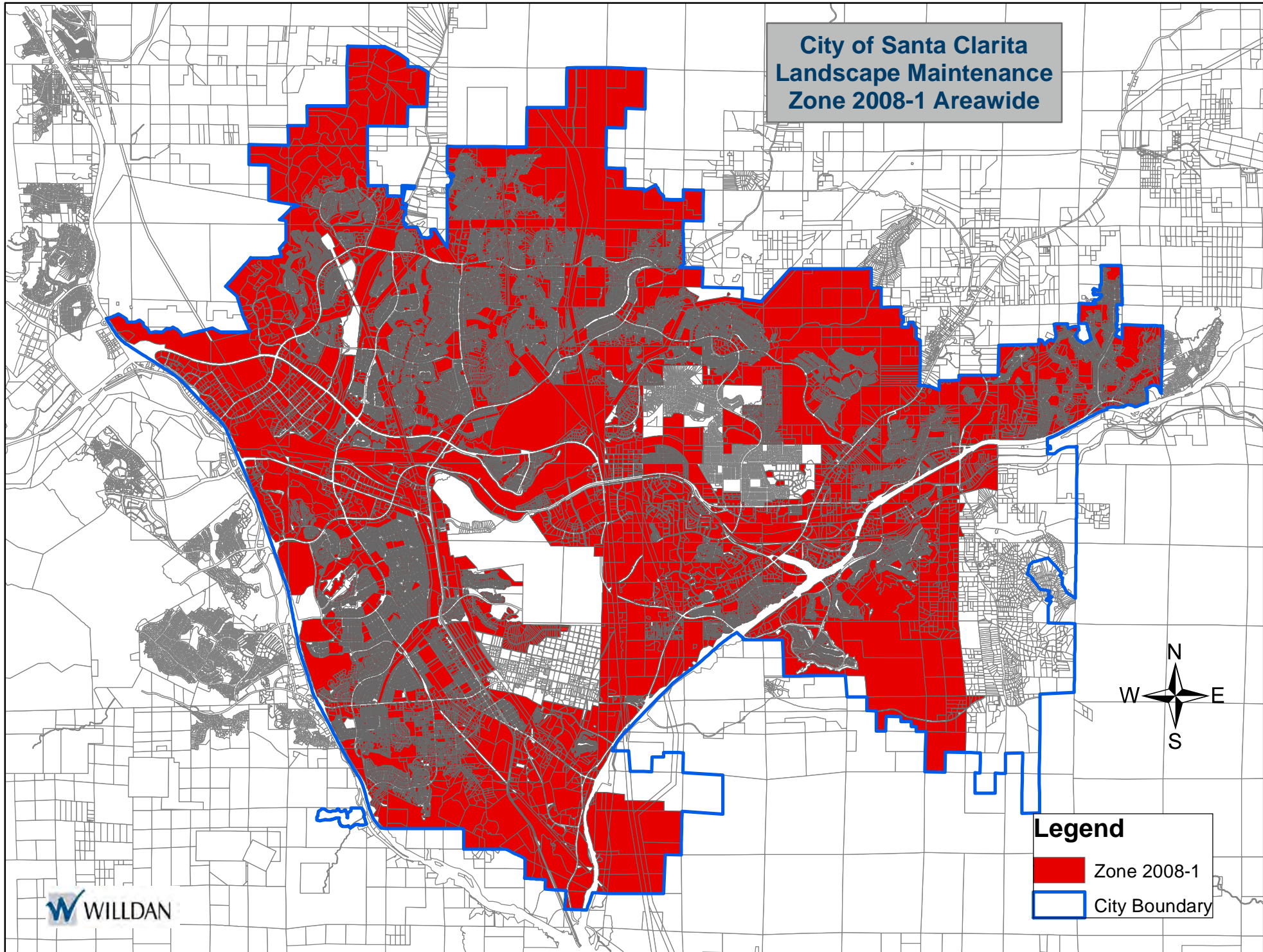
City of Santa Clarita
Landscape Maintenance
Zones T20, T44, T48, T62, T67 and T71



Legend

-  Zone T20
-  Zone T44
-  Zone T48
-  Zone T62
-  Zone T67
-  Zone T71
-  City Boundary

City of Santa Clarita
Landscape Maintenance
Zone 2008-1 Areawide



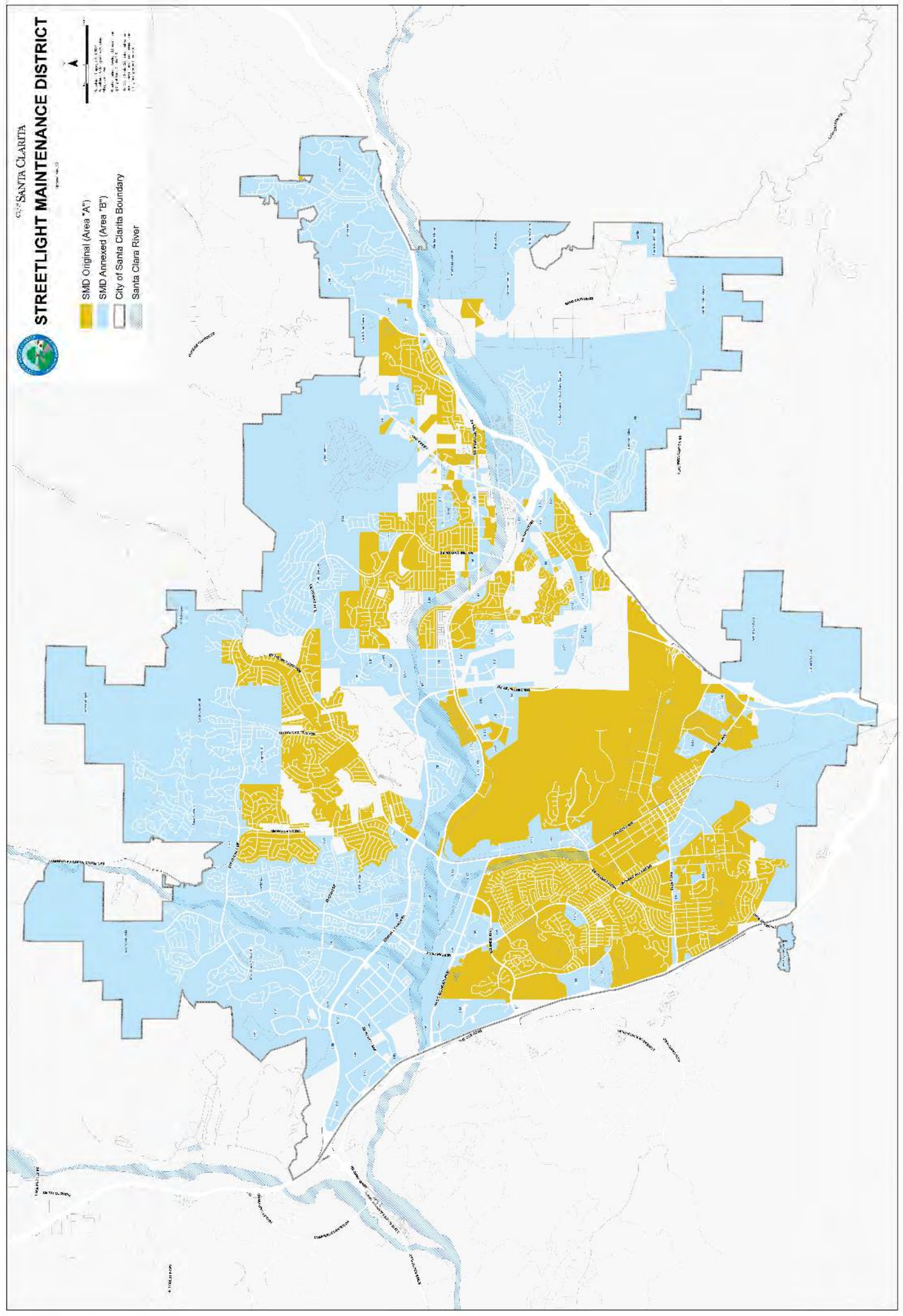


STREETLIGHT MAINTENANCE DISTRICT

Scale: 1" = 1/2 mile



- SMD Original (Area "A")
- SMD Annexed (Area "B")
- City of Santa Clarita Boundary
- Santa Clara River



APPENDIX

There are over 2,100 acres of maintained landscaping benefiting properties located in 62 active Landscaping Zones within the District. 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 landscaping improvements that benefit the properties in each Landscaping Zone.

The LMD zones listed below are categorized by the type and character of their improvements and benefits. The name of the Zone(s) is followed by a description of the associated improvements.

Zone 2008-1 (Area-wide Beautification):

Properties in this zone receive a benefit from maintenance and improvement to area-wide medians and street trees along the City's major thoroughfares and the thirty-eight park facilities located throughout Santa Clarita. Typical maintenance and improvement activities include: care of Landscaping, including parkway trees along major thoroughfares; hardscape, irrigation systems; ornamental structures; signage; lighting; playground equipment, shade structures, play courts, public restrooms, 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.

Zones 7 Creekside, 19 Bridgeport / Bouquet, T-2 Old Orchard, T2-A Skyline Ranch, T-3 and T-3B 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, and T-51 Valencia High School:

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.

Zones 3 Sierra Heights, 5 Sunset Hills, 6 Canyon Crest, 15 River Village, 21 Golden Valley Ranch Residential, 27 Circle J Ranch, 29 Villa Metro, 30 Penlon, 31 Five Knolls, 32 Vista Canyon, T-17, Rainbow Glen, T-20 El Dorado Village, T-23 Mountain View, T-23A Mountain View Court Homes, T-23B Seco Villa Condos, T-29 American Beauty, T-31 Shangri-La, T-33 Canyon Park, T-44 Bouquet Canyon, T-48 Shadow Hills T-52 Stone Crest, T-62 Canyon Heights, T-65 Fair Oaks, T-65A Fair Oaks Ranch, T-65B Fair Oaks Ranch Park, T-67 Miramontes, T-68 West Creek, T-69 West Hills, T-71 Haskell Canyon Ranch and T-77 West Creek Park:

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.

Zones 8 Ackerman Avenue, 24 Canyon Gate, 25 Valle Di Oro:

These zones are best characterized primarily benefiting owners of residential property through maintaining smaller Landscaping areas consisting of parkways and side panels buffering the benefiting properties from City streets. The Landscaping 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.

Zones 1 Golden Valley Centex, 2 Edwards Cinema, 4 Via Princessa/Sierra Highway, 16 Valencia Industrial Center, 17 Bouquet/Railroad Avenue, 18 Town Center / Tourney Road, 20 Golden Valley Ranch Commercial, 22 HMNMH (Henry Mayo Newhall Hospital), 26 Centre Pointe, 28 Newhall, and T-1 Faircliff:

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.