



City of Santa Clarita

Engineer's Report

**Drainage Benefit Assessment Areas
(DBAA) NOS. 3, 6, 18, 19, 20, 22, 24, 33, 35,
2008-1, 2008-2, 2013-1, 2014-1, 2015-1,
2017-1, 2017-2, 2023-1 and 2025-1**

FISCAL YEAR 2026/2027

Intent Meeting: May 26, 2026

Public Hearing: June 9, 2026

Prepared on: April 27, 2026

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**CITY OF SANTA CLARITA
DRAINAGE BENEFIT ASSESSMENT AREA
(DBAA) Nos. 3, 6, 18, 19, 20, 22, 24, 33, 35, 2008-1, 2008-2,
2013-1, 2014-1, 2015-1, 2017-1, 2017-2, 2023-1 and 2025-1**

**ENGINEER'S REPORT
CERTIFICATE**

This Report describes the Drainage Benefit Assessment Areas (DBAAs) including the improvements, budgets, parcels, and assessments to be levied for Fiscal Year 2026/2027, 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 DBAAs. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2026.

Willdan Financial Services
Assessment Engineer

By: _____
Stacey Reynolds
Principal Consultant, District Administration Services

By: _____
Tyrone Peter
PE # C81888

I HEREBY CERTIFY the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached, was filed with me on the _____ day of _____, 2026.

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

I HEREBY CERTIFY 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 _____, 2026.

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

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B. Assessment Roll

Assessments for DBAA Nos. 3, 6, 18, and 19 are exempt from the provisions of Proposition 218. Therefore, subsequent increases, if any, will be subject to the procedures and approval process of Section 4 of Article XIID.

DBAA Nos. 20, 22, 33, 35, 2008-1, 2008-2, 2013-1, 2014-1, 2015-1, 2017-1, 2017-2, 2023-1 and 2025-1 were established under the provisions of Proposition 218, and the maximum assessments may be increased by the annual change in CPI. For the annual assessment rates to be increased above the maximum allowable assessment rates, the increase rates will be subject to the procedures and approval process of Section 4 of Article XIIIID.

Assessments for DBAA No. 24 were approved prior to the passage of Proposition 218. However, annual adjustments to reflect changes in the maintenance costs were approved at the time the DBAA was formed.

Assessments, if authorized by the City Council, will be placed on the 2026/2027 Los Angeles County Property Tax Roll. Reserve funds will be used to fund the maintenance and service until the first installment of assessment funds are distributed by the County Tax Collector in December of 2026.

// PLANS AND SPECIFICATIONS

A. DESCRIPTION OF THE DRAINAGE BENEFIT ASSESSMENT AREAS

The proposed services involve the maintenance and operation of surface and subsurface drainage systems constructed for Tract No. 36496 (DBAA No. 3); Tract No. 43528 (DBAA No. 6); Tract No. 44965 (DBAA No. 18); the Four Oaks Area (DBAA No. 19); Tract Nos. 47863, 46626, and 50536 (DBAA No. 20); Tract Nos. 51857 and 52372 (DBAA No. 22); Tract Nos. 31158, 37081, 44966, 46268, 46269 and 46270 (DBAA No. 24); Tract No. 60922 (DBAA No. 33); Tract No. 51644-1 (DBAA No. 35); Tract Nos. 53425-02 and 53425-03 (DBAA No. 2008-1); Tract No. 52414-01, lots 9 through 17 (DBAA No. 2008-2 GVR Commercial); Tract No. 62322 (DBAA No. 2013-1, Villa Metro); Tract No. 53425 (DBAA No. 2014-1 River Village Area C); Tract No. 60258 (DBAA No. 2015-1 Five Knolls), Tract No. 69164 Vista Canyon (DBAA No. 2017-1); Tract No. 71564 Golden Valley Ranch (DBAA No. 2017-2); Bouquet Canyon Tract No. 82126 (DBAA No. 2023-1) and San Canyon Plaza Tract Nos 53074 and 53074-01 (DBAA No. 2025-1) as shown in Appendix A.

The services necessary for the DBAAs include, but are not limited to, and may generally be described as shown below:

- **DBAA No. 3: Whites Canyon Road and Nadal Street**

The drainage facilities consist of three observation wells without pumps and sixteen horizontal drains or hydraugers. The drainage facilities are shown on Exhibit A.

Maintenance and operation of the drainage facilities involve: 1) inspection, monitoring, and evaluations; 2) well and appurtenant facilities unclogging and clean-out; 3) annual geologist review with a report and recommendations; 4) installation of dewatering devices and other mitigation measures; and 5) maintenance and repair.

- **DBAA No. 6: Shangri-La Drive and Nathan Hill Road**

The drainage facilities consist of one pump station, three observation wells with pumps, six observation wells without pumps, one access shaft, and six hydraugers. The drainage facilities are shown on Exhibit B.

Maintenance and operation of the drainage facilities involve: 1) inspection, monitoring, and evaluations; 2) well and appurtenant facilities unclogging and clean-out; 3) annual geologist review with a report and recommendations; 4) installation of dewatering devices and other mitigation measures; 5) maintenance and repair.

- **DBAA No. 18: Bakerton Street**

The drainage facilities consist of one pump station, one sump pump drainage system, five access shafts, and twenty-one observation wells without pumps. The drainage facilities are shown on Exhibit C.

Maintenance and operation of the drainage facilities involve: 1) inspection, monitoring, and evaluations; 2) well and appurtenant facilities unclogging and clean-out; 3) annual geologist review with a report and recommendations; 4) installation of dewatering devices and other mitigation measures; 5) maintenance and repair.

- **DBAA No. 19: Four Oaks east of Camp Plenty Road**

The drainage facilities consist of two pumps and two observation wells without pumps. The drainage facilities are shown on Exhibit D.

Maintenance and operation of the drainage facilities involve: 1) inspection, monitoring, and evaluations; 2) well unclogging and clean-out; 3) installation of dewatering devices and other mitigation measures; 4) maintenance and repair.

- **DBAA No. 20: Whites Canyon Road and Canyon Crest Drive**

The drainage facilities consist of two observation wells, eight monitoring wells, terrace drains, swale drains, storm drains, and appurtenant facilities. The boundaries of DBAA No. 20 are shown on Exhibit E.

Maintenance and operation of the drainage facilities involve: 1) inspection, monitoring, and evaluations; 2) unclog and clean-out wells and appurtenant facilities; 3) maintenance and repair; 4) installation of dewatering devices and other mitigation measures; 5) annual geologist review with a report and recommendations; and 6) administration.

- **DBAA No. 22: Shadow Pines Boulevard and Narcissus Crest Avenue**

The drainage facilities consist of sub drains, terrace drains, parkway culverts, swale drains, down drains, inlet structures, flumes, stand pipes, debris walls, catch basins, and all storm drain and related structures and appurtenant facilities. The boundaries of DBAA No. 22 are shown on Exhibit F.

Maintenance and operation of the drainage facilities involve: 1) inspection, monitoring, and evaluations; 2) drain and appurtenant facilities unclogging and clean-out; 3) annual geologist review with a report and recommendations; 4) installation of dewatering devices and other mitigation measures; and 5) maintenance and repair.

- **DBAA No. 24: Plum Canyon**

The drainage facilities consist of sub drains and wells with appurtenant pumping equipment. The boundaries of DBAA No. 24 are shown on Exhibit G.

Maintenance and operation of the drainage facilities involve: operation and maintenance of a subsurface drainage system consisting of collection subdrains and monitoring/dewatering wells with appurtenant pumping equipment.

- **DBAA No. 33: Skyline Ranch**

The drainage facility is a runoff treatment system consisting of two (2) Continuous Deflective Separation units and thirty (30) catch basin filters.

Maintenance and operation of the runoff treatment system includes, but is not limited to: Four complete system inspections per year and two annual maintenance (clean out of the system with a vacuum truck, removal of surface motor oil and hydrocarbons, trash removal, power washing of the separation screen as needed).

The boundaries of DBAA No. 33 are shown on Exhibit H.

- **DBAA No. 35: Tesoro Del Valle Master Plan Project**

The drainage facilities are comprised of eleven (11) biofiltration basins, ten (10) vegetated swales (five (5) privately owned swales and five (5) publicly owned swales to be maintained by the County of Los Angeles), and ten (10) proprietary Modular Wetland Systems constructed within the defined assessment area.

The yearly maintenance and operation activities for the Drainage Facilities includes, but are not limited to inspection, cleaning, and vegetation management.

- **DBAA No. 2008-1: River Village**

The drainage facilities consist of two (2) water quality basins (extended dry detention basins). The boundaries of DBAA No. 2008-1 are shown on Exhibit J.

The water quality basins treat runoff from portions of the River Village development. The basins are extended dry detention basins with surface flow wetland that is vegetated and landscaped with native vegetation. The basins also have subsurface low-flow devices. Extended dry detention basins are designed to detain stormwater runoff for some minimum time (e.g., 48 hours) to allow particles and associated pollutants to settle. Additionally, the basins have been designed to reduce the two-year peak flow from the post-development condition to the pre-development condition. The difference in the pre-and post-development stormwater runoff generated by a two-year storm, and by a 0.75-inch (first flush) storm, will be collected, detained, and treated in the basins, before it is released into the Santa Clara River. Regular maintenance is required in order for the basins to function correctly within the design parameters.

Maintenance and operation of the drainage facilities involve but are not limited to: 1) silt/debris removal; 2) landscaping replacement; 3) replacement of piping and gravel media; 4) storm damage repair; 5) periodic maintenance and repair, and 6) annual review with a report and recommendations.

- **DBAA No. 2008-2: Golden Valley Ranch – Commercial**

The drainage facilities consist of Storm Drain Line “D”, several or numerous lateral lines, and a continuous deflection separation unit. The boundaries of DBAA No. 2008-2 are shown on Exhibit K.

Services involve the maintenance and operation of Storm Drain Line “D” in Tract No. 52414-01 and all lateral lines associated with Line “D,” including the continuous deflection separation unit. Storm Drain Line “D” drains portions of the Golden Valley Ranch Commercial development and is the only storm drain line that is not being accepted into the Los Angeles County Flood Control District’s system.

Regular maintenance is required in order for the storm drain line and lateral lines to function correctly within the design parameters.

Maintenance and operation of the drainage facilities involve: 1) inspection, monitoring, and evaluations; 2) well and appurtenant facilities unclogging and clean-out; 3) annual geologist review with a report and recommendations; 4) installation of dewatering devices and other mitigation measures; 5) maintenance and repair.

- **DBAA No. 2013-1: Villa Metro**

The drainage facilities consist of one (1) storm drain box culvert. The boundaries of DBAA No. 2013-1 are shown on Exhibit L.

The storm drain box culvert places the existing open channel that runs along the frontage of the development underground, thereby gaining additional area to develop. Regular maintenance is required in order for the box culvert to function correctly within the design parameters. The services necessary include, but are not limited to, and may be generally described as: 1) inspection, 2) storm damage repair, 3) cleaning can this be replaced with silt and debris removal and 4) administration.

- **DBAA No. 2014-1: River Village Area C**

The drainage facilities consist of one (1) water quality basin (extended dry detention basin), the facilities not maintained by LACFLD (shown in the Storm Drain Improvement Plans for Tract No. 53425, M.T.D. No. 1819, Sheet 3A), and project mitigation measures outlined in the Environmental Impact Report to reduce the amount of pollutants in urban runoff prior to its discharge into the Santa Clarita River. The boundaries of DBAA No. 2014-1 are shown on Exhibit M.

The water quality basin treats runoff from portions of the River Village development. The basin is an extended dry detention basin with surface wetland that is vegetated and landscaped with native vegetation. Extended dry detention basins are designed to detain the stormwater runoff for some minimum time (e.g. 48 hours) to allow particles and associated pollutants to settle. Additionally, the basins have been designed to reduce the two-year peak flow from the post-development condition to the pre-development condition. The difference in the pre- and post-development stormwater runoff generated by a two-year storm, and by a 0.75 inch (first flush) storm, will be collected, detained, and treated in the basins, before it is released into the Santa Clarita River. Regular maintenance is required in order for the basins to function correctly within the design parameters.

The services necessary for this area include, but are not limited to, and may be generally described as: 1) silt/debris removal, 2) landscaping replacement, 3) replacement of piping and gravel, 4) storm damage repair, 5) periodic maintenance and repair, and 6) annual review with a report and recommendations.

- **DBAA No. 2015-1: Five Knolls**

The services involve the maintenance and operation of the two (2) water quality basin (extended detention basins) and one (1) bio swale required for Five Knolls Tract No. 60258 by the Urban Storm Mitigation Plan (USMP) and the project mitigation measures outlined in the Environmental Impact Report to reduce the amount of pollutants in urban runoff prior to its discharge into the Santa Clara River. The basins treat runoff from portions of the Five Knolls Development. The water quality basin is an extended dry detention basin with wetland that is vegetated and landscaped with native vegetation. Extended detention basins are basins whose outlets have been designed to detain the storm water runoff for some minimum time (e.g. 48 hours) to allow particles and associated pollutants to settle. Additionally, the basins have been designed to reduce the 2-year peak flow from the post-development condition to the pre-development condition. The difference in the pre-and post-development Stormwater runoff generated by a 2-year storm, and by a 0.75-inch (first flush) storm,

will be collected, detained, and treated in the basins, before it is released into the Santa Clara River. Regular maintenance is required in order for the basins to function correctly within the design parameters.

The services necessary for the District include, but are not limited to, and may be generally described as: 1) silt/debris removal, 2) landscaping replacement, 3) replacement of piping and gravel media as needed, 4) storm damage repair, and 5) annual review with a report and recommendations.

The boundaries of DBAA No. 2015-1 are shown on Exhibit N.

- **DBAA No. 2017-1: Vista Canyon**

The services involve the maintenance and operation of five (5) water quality treatment facilities (four (4) Chambermaxx basins and one (1) Bio basin) required for Vista Canyon Tentative Tract Map 69164 by the Urban Storm Mitigation Plan (USMP) and the project mitigation measures outlined in the Environmental Impact Report to reduce the amount of pollutants in urban runoff prior to its discharge into the Santa Clara River. The basins treat runoff from portions of the Vista Canyon Development. The Bio Basin is an extended dry detention basin with wetland that is vegetated and landscaped with native vegetation. The Chambermaxx basins are basins whose outlets have been designed to detain the storm water runoff for some minimum time (e.g. 48 hours) to allow particles and associated pollutants to settle. Additionally, the basins have been designed to reduce the 2-year peak flow from the post-development condition to the pre-development condition. The difference in the pre-and post-development Stormwater runoff generated by a 2-year storm, and by a 0.75-inch (first flush) storm, will be collected, detained, and treated in the basins, before it is released into the Santa Clara River. Regular inspection, cleaning and maintenance is required in order for the basins to function correctly within the design parameters.

The services necessary for the District include, but are not limited to, and may be generally described as: 1) silt/debris removal, 2) landscaping replacement, 3) replacement of piping and gravel media as needed, 4) storm damage repair, and 5) annual review with a report and recommendations.

The boundaries of DBAA No. 2017-1 are shown on Exhibit O.

- **DBAA No. 2017-2: Golden Valley Ranch**

The services involve the maintenance and operation of the entire Golden Valley Ranch storm drain system including five (5) water quality treatment facilities including two (2) Continuous Deflection System (CDS) Units, two (2) U.S. Enviro – Net Service, Inc. Catch Basins with Debris Gates, and one (1) Culvert including Inlet and Outlet as required for Golden Valley Ranch Tract No. 71564.

The water quality treatment facilities treat runoff collected by the storm drain system from portions of the Golden Valley Ranch Development and the school site on the north edge of the development. The CDS Units are designed to treat storm water runoff and are highly effective in the capture of suspended solids, fine sands, and larger particles, and they capture a very wide range of organic and in-organic solids and pollutants that typically result in tons of captured solids each year such as: Total

Suspended Solids (TSS) and other sedimentitious materials, oil and greases, trash, and other debris (including floatables, neutrally buoyant, and negatively buoyant debris). These pollutants will be captured even under very high flow rate conditions.

The services necessary for the District include, but are not limited to, and may be generally described as: 1) silt/debris removal, 2) landscaping replacement, 3) replacement of piping and gravel media as needed, 4) storm damage repair, and 5) annual review with a report and recommendations.

The boundaries of DBAA No. 2017-2 are shown on Exhibit P.

- **DBAA No. 2023-1: Bouquet Canyon**

The services involve the maintenance and operation of three (3) Continuous Deflection Separation (CDS) systems along with four (4) Filterra units, two (2) infiltration basins, two (2) biofiltration basins and one (1) Inlet with Diversion Weir as identified in the "Preliminary Cost Estimate provided by Sikand Engineering."

The project discharges into storm drainpipes that drain Bouquet Creek, which is lined, and from there discharged to the Santa Clara River. The CDS will treat runoff from portions of the Bouquet Canyon Development where it joins the existing road on the north as well as the easterly side of existing Bouquet Canyon Road and is designed to remove trash, debris and coarse sediment from incoming flows. The Filterra units are designed to capture and immobilize pollutants. The infiltration basins will have a vegetated depression to store runoff and will be located adjacent to Bouquet Creek, adjacent to Bouquet Canyon Road, and northerly of Bouquet Creek on the east side of the project. The biofiltration basins will provide water quality treatment for the Pollutants of Concern and will be located near the intersection of Pam Court and existing Riverglen Drive and at the southeasterly corner of the project where the realignment of Bouquet Canyon Road begins.

- **DBAA No. 2025-1: Sand Canyon Plaza**

The drainage system serving the Sand Canyon Plaza development discharges stormwater into new underground storm drainpipes constructed within and adjacent to Sand Canyon Road, ultimately connecting to regional infrastructure and flowing to the Santa Clara River. The system consists of approximately 359 linear feet of 18"-36" reinforced concrete pipe (RCP), one storm drain manhole, and two cast-in-place catch basins with local depressions for sediment capture. These structures are designed to convey and manage runoff generated from new roadways, commercial pads, and residential areas throughout Tract Map Nos. 53074 and 53074-01. In addition to the conveyance elements, two low-flow 12" HDPE drains and one grated inlet (24" x 24") are incorporated to manage base flows and provide water quality pretreatment. These features work to filter debris and pollutants prior to discharge. All improvements are designed in accordance with MTD 1697 and RG plan sheets, as referenced in the final drainage maintenance exhibit.

This drainage system replaces earlier concepts involving CDS units or natural biofiltration basins, instead relying on a robust underground pipe network and engineered treatment points located within the public right-of-way. The City of Santa Clarita will assume maintenance responsibility for these facilities when completed.

Plans and Specifications for the DBAA improvements are voluminous and not bound in this report, but by this reference, are incorporated and made a part of this report. The plans and specifications are on file at the City, where they are available for public inspection.

///. ESTIMATE OF COSTS

The 1982 Act provides that the estimated costs of the improvements shall include the total cost of the improvements for Fiscal Year 2026/2027, including incidentals, which may include reserves to operate the DBAAs until funds are transferred to the City from the County around December 10 of the fiscal year.

The 1982 Act also provides that the amount of any surplus, deficit, or contribution be included in the estimated cost of improvements. The net amount to be assessed on the lots or parcels within each DBAA is the total cost of maintenance and servicing with adjustments either positive or negative for reserves, surpluses, deficits, and/or contributions.

Estimated costs of improvements for the DBAAs are voluminous and 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.

Drainage Benefit Assessment Area Budgets

DBAA	Description	Projected Beginning Fund Balance as of 7/1/26	Assessment Revenues FY 26-27	Projected Interest Revenue FY 26-27	Projected Total Revenues FY 26-27	Projected Operation & Maintenance Expenses FY 26-27	Projected Capital Expenses FY 26-27	Transfers Out FY 26-27	Projected Total Expenses FY 26-27	Projected Reserve FY 26-27
3	Whites Canyon / Nadal	\$624,515	\$28,413	\$25,668	\$54,081	\$26,408	\$265,000	\$457	\$291,865	\$386,731
6	Shangri-la / Nathan Hill	76,075	26,553	2,038	28,591	0	0	0	0	104,666
18	Bakerton Street	229,767	44,361	7,586	51,947	0	400,000	0	400,000	(118,285)
20	Canyon Crest	619,631	48,869	25,297	74,167	38,867	0	457	39,324	654,474
22	Shadow Pines / Narcissus Crest	42,668	17,032	2,064	19,096	19,282	0	457	19,739	42,025
24	Plum Cyn	9,285	90,451	19,456	109,908	71,939	0	457	72,396	46,797
33	Skyline Ranch	143,569	26,110	6,327	32,437	26,873	0	0	26,873	149,133
35	Tesoro	217,293	97,597	3,850	101,447	0	0	0	0	318,740
2008-1	River Village	821,729	73,398	33,741	107,139	66,458	0	1,687	68,144	880,724
2008-2	Golden Valley-Commercial	231,147	20,814	9,381	30,196	12,347	0	0	12,347	248,996
2013-1	Villa Metro	132,255	21,631	5,328	26,959	12,479	0	0	12,479	146,734
2014-1	River Village-Area C	651,924	77,209	25,000	102,208	25,989	0	0	25,989	728,144
2015-1	Five Knolls	981,809	129,896	36,776	166,672	33,949	0	0	33,949	1,114,532
2017-1	Vista Canyon	426,038	54,457	15,240	69,696	0	0	0	0	495,734
2017-2	Golden Valley Ranch	301,090	36,996	10,828	47,824	0	0	0	0	348,914
2023-1	Bouquet Canyon Road	103,346	107,955	26	107,981	666	0	0	666	210,660
2025-1	Sand Canyon Plaza	0	12,811	0	12,811	0	0	0	0	12,811
Total		\$5,612,142	\$914,553	\$228,607	\$1,143,160	\$335,257	\$665,000	\$3,514	\$1,003,771	\$5,751,531

Note: Amounts are rounded to the nearest dollar.

A Reserve fund has been established for DBAA Nos. 3, 20, 22, 24, 33, 35, 2008-1, 2008-2, 2013-1, 2014-1, 2015-1, 2017-1, 2017-2, 2023-1 and 2025-1 to cover the first six months of expenses annually before collection from the County has been received, as well as unexpected expenses. The funds have been allowed to build up gradually in anticipation of any maintenance costs that can and do occur.

A Reserve fund has been established for DBAA No. 6 and 18; however, those funds have been depleted, and the fund is operating in a deficit, requiring a City Contribution to maintain the required levels of ongoing maintenance. Operations and capital costs for this year are increased to meet water quality requirements of the Los Angeles County Sanitation Districts.

DBAA No. 19 will no longer be levied by the City.

IV. METHOD OF ASSESSMENT

The following is the approved assessment methodologies for the DBAAs:

A. BACKGROUND

The Benefit Assessment Act of 1982 provides that assessments may be apportioned upon all assessable lots or parcels of land within an assessment district in proportion to the estimated benefits to be received by each lot or parcel from the improvements. In addition, Proposition 218 requires 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 conferred on a parcel. A special benefit is a particular and distinct benefit over and above general benefits conferred on the public at large, including real property within a DBAA. The general enhancement of property value does not constitute a special benefit.

B. SPECIAL BENEFIT

DBAA Nos. 3, 6, 18, 19, 20, 22, 24, 33, 35, 2008-1, 2023-1 and 2025-1

The installation and continued maintenance of drainage improvements by the developers, sub-dividers of the land, was guaranteed through the establishment of a DBAA, as a condition of subdivision and development. Had the installation of the improvements and the guaranteed maintenance not occurred, the lots would not have been established and could not have been sold to any distinct and separate owner. Thus, the ability to establish each distinct and separate lot which permits the construction of a building or structure on the property and the ownership and sale of the distinct lot in perpetuity is a particular and distinct special benefit conferred only to the real property located in the DBAAs.

The lots were established once the conditions regarding the improvements and the continued maintenance was guaranteed. As a result, each lot within the DBAA is conferred a particular and distinct special benefit from the improvements and to the same degree. DBAA No. 3 is a multi-family residential development and is assessed based on the number of dwelling units within the development. DBAA Nos. 6, 18, 19, 20, 22, 24, and 2008-1 are single-family residential developments, and each developable lot is one dwelling unit, so these developments are assessed based on the number of dwelling units within them. DBAA No. 33, DBAA No. 35 and DBAA No. 2023-1's special benefit is based on the useable area of the lots within the development.

The DBAA drainage improvements were established to provide for surface and/or subsurface water removal in order to promote and maintain desirable soil conditions, soil stability, and/or slope stability for the subdivided lots within the DBAA. Therefore, the drainage improvements and the continued maintenance thereof, confer a particular and distinct special benefit to the real property located within the DBAA.

In addition, all of the above contributes to a specific increase in property desirability and specific enhancement of the property value, which confers a particular and distinct special benefit upon the real property located within the DBAA.

DBAA No. 2008-2

There are two (2) categories of special benefits identified for DBAA 2008-2:

1. The benefit related to the satisfaction of a Condition of Development, and
2. The benefit related to the functionality of the drainage system.

Satisfaction of Conditions of Development

The drainage improvements for the commercial portion of the Golden Valley Ranch development were installed by the developers, the sub-dividers of the land. A condition of approval of the commercial development was the guarantee of ongoing maintenance for the drainage system (Condition of Approval EN53). Most of the drainage improvements are acceptable to the Los Angeles County Flood Control District (LACFCD) and will be accepted into the County system for maintenance. Lots 1 through 14 of Tract No. 52414-01 have satisfied this condition.

Storm Drain Line "D" is not acceptable to LACFCD and will not be accepted into their system. Therefore, for Lots 15, 16 and 17 to satisfy Condition of Approval EN53, the continued maintenance of Storm Drain Line "D" must be guaranteed through the establishment of a DBAA or some other form of guaranteed financing. Should the guaranteed maintenance not occur, the Condition of Approval for the development of these lots would not be satisfied, and the lots would not be able to have Building Permits finalized or Certificates of Occupancy issued. Thus, the ability to develop these lots to construct a building or structure on the property is a particular and distinct special benefit conferred only to Lots 15, 16 and 17.

Therefore, due to the satisfaction of Condition EN53, Lots 15, 16, and 17 are uniquely benefited by, and receive a direct advantage from, the guaranteed funding of maintenance for Storm Drain Line "D" improvements and are conferred a particular and distinct special benefit over and above general benefits.

Functionality of the Drainage System

The southern portion of the Golden Valley Ranch Commercial development is comprised of Lots 9 through 17 and is identified as the South Plaza area. These lots all function as a cohesive shopping plaza and are connected to each other through driving lanes and parking lots. Storm Drain Line "D" serves the area drains in the southerly quadrant of this plaza, including a portion of the truck delivery path of travel for this entire plaza.

Because of the interconnectivity between portions of the South Plaza area, the proper maintenance and functioning of Storm Drain Line "D" provides a particular and distinct special benefit to all the properties in the South Plaza by allowing traffic to flow unimpeded by poor drainage.

Therefore, Lots 9 through 17 are uniquely benefited by, and receive a direct advantage from, the proper functioning and maintenance of Storm Drain Line "D" improvements and are conferred a particular and distinct special benefit over and above general benefits.

DBAA No. 2013-1

The drainage improvements were installed by the developers, subdividers of the land, and the continued maintenance was guaranteed through the establishment of a DBAA. If the installation of the improvements and the guaranteed maintenance did not occur, the

individual parcels would not have been established and could not have been sold to any distinct and separate owner. The establishment of each distinct and separate parcel is a special benefit which permits the construction of a building or structure on the property and the ownership and sale of the distinct parcel in perpetuity.

The parcels were established once the conditions regarding the improvements and the continued maintenance was guaranteed. As a result, each parcel within the DBAA receives a special and distinct benefit from the improvements. Villa Metro Tract No. 62322 consists of predominantly residential units, so the development is assessed based the residential units or the equivalent residential units. There are a total of 293 residential units, 22 live-work units, and 1 commercial parcel planned within the tract.

DBAA No. 2014-1

The drainage improvements were installed by the developers, subdividers of the land, and the continued maintenance was guaranteed through the establishment of a DBAA. If the installation of the improvements and the guaranteed maintenance did not occur, the individual parcels would not have been established and could not have been sold to any distinct and separate owner. The establishment of each distinct and separate parcel is a special benefit which permits the construction of a building or structure on the property and the ownership and sale of the distinct parcel in perpetuity.

The parcels were established once the conditions regarding the improvements and the continued maintenance was guaranteed. As a result, each parcel within the DBAA receives a special and distinct benefit from the improvements. River Village Tract No. 53425, Area C is comprised of multi-family residential developments and a private road. These parcels are assessed based on the specific drainage area on each proposed lot. Total drainage sub-basin area within the tract is 26.29 acres.

DBAA No. 2015-1

In the development the drainage improvements were installed by the developers. Subdividers of the land and the continued maintenance was guaranteed through the establishment of a Drainage Benefit Assessment Area. If the installation of the improvements and the guaranteed maintenance did not occur, the development would not have been established and could not have been sold to any distinct and separate owner. The establishment of a buildable lot is a special benefit which permits the construction of a building or structure on the property and the ownership and sale of the distinct lot in perpetuity. All the lots are established at the same time once the conditions regarding the improvements and the continued maintenance are guaranteed. As a result, each lot within the District receives a special and distinct benefit from the improvements. This special benefit has been identified as the "Condition of Approval Benefit" and this benefit applies to all properties within Five Knolls Tract No. 60258.

All parcels within the development benefit from flood prevention. The drainage system is designed to carry storm water runoff to the water quality basins for retention and disbursement. This capacity is an integral part of the overall storm drain and flood control system for the development. This benefit is defined as the "Flood Prevention Benefit" and applies to all properties within Five Knolls Tract No. 60258.

Within the development, several areas drain directly into the water quality basins. During dry weather runoff events, the drainage from these properties will be captured and disbursed into the water quality basins, by-passing the County maintained storm drain

system. Properties that drain directly into the water quality basins receive a “Direct Drainage Benefit”.

These three (3) benefits make up the total benefits from the drainage improvements.

For DBAA No. 2015-1 there are two (2) distinct benefit zones. Zone A is comprised of parcels that benefit from all three special benefits, while Zone B is comprised of parcels that only benefit from the “Condition of Approval Benefit” and “Flood Prevention Benefit”. These zones are shown on the Assessment Diagram in Exhibit M.

DBAA No. 2017-1

Vista Canyon Tentative Tract Map 69164 is comprised of single-family and multi-family residential development, retail and office space, recreation areas, and private roads.

In the development the drainage improvements will be installed by the developers, subdividers of the land, and the continued maintenance was guaranteed through the establishment of a Drainage Benefit Assessment Area. If the installation of the improvements and the guaranteed maintenance does not occur, the development cannot be established and cannot be sold to any distinct and separate owner. The establishment of a buildable lot is a special benefit which permits the construction of a building or structure on the property and the ownership and sale of the distinct lot in perpetuity. All the lots are established at the same time once the conditions regarding the improvements and the continued maintenance are guaranteed. As a result, each lot within the District receives a special and distinct benefit from the improvements. We have identified this special benefit as the “Condition of Approval Benefit” and this benefit applies to all properties within Vista Canyon Tentative Tract Map 69164.

All parcels within the development benefit from flood prevention. The drainage system is designed to carry storm water runoff to the water quality basins for retention and disbursement. This capacity is an integral part of the overall storm drain and flood control system for the development. This benefit is defined as the “Flood Prevention Benefit” and applies to all properties within Vista Canyon Tentative Tract Map 69164.

Within the development, several areas drain directly into the water quality basins. During dry weather runoff events, the drainage from these properties will be captured and disbursed into the water quality basins, by-passing the County maintained storm drain system. Properties that drain directly into the water quality basins receive a “Direct Drainage Benefit”.

These 3 benefits make up the total benefits from the drainage improvements.

For Vista Canyon Tentative Tract Map 69164, two (2) distinct benefit zones have been identified. Zone A is comprised of parcels that benefit from all three special benefits, while Zone B is comprised of parcels that only benefit from the “Condition of Approval Benefit” and “Flood Prevention Benefit”. These zones are shown on the Assessment Diagram in Appendix A.

Benefit	Zone A	Zone B
Condition of Approval Benefit	X	X
Flood Prevention Benefit	X	X
Direct Drainage Benefit	X	

DBAA No. 2017-2

Golden Valley Ranch Tentative Tract Map No. 71564 is comprised of single-family and multi-family residential development and private roads.

In the development, the drainage improvements will be installed by the developers, subdividers of the land, and the continued maintenance is guaranteed through the establishment of a Drainage Benefit Assessment Area. If the installation of the improvements and the guaranteed maintenance does not occur, the development cannot be established and cannot be sold to any distinct and separate owner. The establishment of a buildable lot is a special benefit which permits the construction of a building or structure on the property and the ownership and sale of the distinct lot in perpetuity. All the lots are established at the same time once the conditions regarding the improvements and the continued maintenance are guaranteed. As a result, each lot within the District receives a special and distinct benefit from the improvements. We have identified this special benefit as the “Condition of Approval Benefit” and this benefit applies to all properties within Golden Valley Ranch Tract No. 71564.

All parcels within the development benefit from flood prevention. The drainage system is designed to carry storm water runoff to the water quality basins for retention and disbursement. This capacity is an integral part of the overall storm drain and flood control system for the development. This benefit is defined as the “Flood Prevention Benefit” and applies to all properties within Golden Valley Ranch Tract No. 71564.

Within the development, several areas drain directly into the water quality basins. During dry weather runoff events, the drainage from these properties will be captured and disbursed into the water quality basins, by-passing the County maintained storm drain system. Properties that drain directly into the water quality basins receive a “Direct Drainage Benefit”.

These 3 benefits make up the total benefits from the drainage improvements.

For Golden Valley Ranch Tract No. 71564, it has been determined that all of the parcels in the District, as well as the school site parcel adjacent to the northern boundary of the District, receive all three special benefits.

Type of Special Benefit	DBAA No. 2017-2
Condition of Approval Benefit	X
Flood Prevention Benefit	X
Direct Drainage Benefit	X

C. GENERAL BENEFIT

A general benefit is defined under Article XIII D, Section 2(i) of the California Constitution as any benefit to the public at large, to the community in general, or to real property outside the boundaries of the area being assessed

DBAA Nos. 3, 6, 18, 19, 20, 22, 2008-1, 2008-2, 2013-1, 2014-1 and 2023-1

The drainage facilities are located within and/or immediately adjacent to properties within the DBAAs. They were installed and are maintained particularly and solely to serve, and for the benefit of, the properties within the DBAAs. Any benefit received by properties outside of the DBAAs is inadvertent and unintentional. Therefore, any general benefits associated with the drainage facilities of the DBAAs are merely incidental, negligible, and non-quantifiable.

DBAA No. 24

In addition to the special benefits received by the parcels within the DBAA, there are general benefits conferred by the proposed improvements. General benefits are provided to all of the public streets within DBAA No. 24 and account for 17.53% of the estimated cost.

DBAA No. 33

In addition to the special benefits received by the parcels within the DBAA, there are general benefits conferred by the proposed improvements. General benefits are provided to all of the public streets within DBAA No. 33. There are 33.6 acres of County road right of way within the DBAA. The DBAA is 309.41 acres consisting of the lots and streets treated by the drainage facility; therefore 10.85% of the cost of the services is considered a general benefit cost that will not be allocated to the DBAA.

DBAA No. 35

In addition to the special benefits received by the parcels within the DBAA, there are general benefits conferred by the proposed improvements. There are 22.99 acres of County-owned land to receive general benefits within the DBAA boundary, including 21.60 acres of onsite County public road Right of Way, 1.18 acres of offsite County public road Right of Way on existing Avenida Rancho Tesoro, and 0.21 acres of offsite County-owned land (Lot 4) just east of Avenida Rancho Tesoro.

DBAA No. 2015-1

In addition to the special benefits received by the parcels within the District, there are general benefits conferred by the proposed improvements. These general benefits are associated with runoff from public streets adjacent to the development. General benefit has been determined based on the drainage areas (tributaries to the water quality basins), which directly correlates to the amount of storm water runoff from each drainage area.

Based on the approved Water Quality Plans (on file at the office of the City Clerk of the City of Santa Clarita), the following are the drainage areas within the development boundary contributing to the water quality basins.

Tract 60258 Area Zones	Drainage Area (Acres)	Benefit Type
Golden Valley Road	22.73	General
Zone A	79.00	Special
Zone B	83.53	Special
Total:	185.26	

The drainage improvements along Golden Valley Road are considered general benefit, based on the allocation of total benefit and the drainage area above, the general vs. special benefit is allocated as follows:

General vs. Special Benefit Calculation:

Total Benefits	
Condition of Approval Special Benefit	50%
Flood Prevention Special Benefit	50%
Direct Drainage Special Benefit	
General Benefit	100%
Total Benefit:	

General vs. Special Benefits

	Drainage Area Totals	Percentage	Percent of Total Benefit	Benefit Percentage
General Benefit	22.73	12.27%	50%	6.13%
Special Benefit	162.53	87.73%		43.87%
	185.26	100.00%		50.00%

	Drainage Area Totals	Percentage	Benefit Percentage
Flood Prevention Benefit (Zone A&B)	162.53	67.29%	29.52%
Special Benefit	79.00	32.71%	14.35%
	241.53		43.87%

Final Benefit Percentages:	
Conditions of Approval Benefit	50.00%
Flood Prevention Special Benefit	29.52%
Direct Drainage Special Benefit	14.35%
General Benefit	6.13%
Totals	100.00%

Of the total benefit for the drainage improvements, 50% of the benefit is considered "Condition of Approval Benefit", 29.52% of the benefit is considered "Flood Prevention Special Benefit", 14.35% of the benefit is considered "Direct Drainage Special Benefit", and 6.13% of the benefit is considered "General Benefit".

DBAA No. 2017-1

In addition to the special benefits received by the parcels within the District, there are general benefits conferred by the proposed improvements. These general benefits are associated with runoff from public streets adjacent to the development. General benefit has been determined based on the drainage areas (tributaries to the water quality basins), which directly correlates to the amount of storm water runoff from each drainage area.

Based on the approved Water Quality Plans, the following are the drainage areas within the development boundary contributing to the water quality basins.

Vista Canyon Area Zones	Drainage Area (Acres)	Benefit Type
Public Streets that Drain to WQT Facilities No. 1, 2	5.87	General
Public Streets that Drain to WQT Facility No. 3	0.56	General
Public Streets that Drain to WQT Facility No. 4	0.55	General
Public Streets that Drain to WQT Facility No. 5	1.20	General
Zone A (includes Direct Drainage Benefit)	15.14	Special
Zone B (does not include Direct Drainage Benefit)	56.54	Special
Total:	79.85	

The drainage improvements benefiting the public streets that drain to each of the WQT facilities are considered general benefit, based on the allocation of total benefit and the drainage areas above, the general vs. special benefit is allocated as follows:

General vs. Special Benefit Calculation

Total Benefits	
Condition of Approval Special Benefit	50%
Flood Prevention Special Benefit Direct Drainage Special Benefit General Benefit	50%
Total Benefits:	100%

General vs. Special Benefit

	Drainage Area Totals	Percentage	Percent of total benefit	Benefit Percentage
General Benefit	8.18	10.25%	50.00%	5.12%
Special Benefit	71.67	89.75%		44.88%
	79.85	100.00%		50.00%

Apportionment of Special Benefit	Drainage Areas	Percentage	Percentage of Special Benefit
Flood Prevention Benefit (Zone A & B)	71.67	82.56%	37.05%
Direct Drainage Benefit (Zone A)	15.14	17.44%	7.82%
Totals	86.81	100.00%	44.88%

Final Benefit	Percentage
Conditions of Approval Benefit	50.00%
Flood Prevention Special Benefit	37.05%
Direct Drainage Special Benefit	7.82%
General Benefit	5.12%
Totals	100.00%

Of the total benefit for the drainage improvements, 50% of the benefit is considered "Condition of Approval Benefit", 37.05% of the benefit is considered "Flood Prevention

Special Benefit", 7.82% of the benefit is considered "Direct Drainage Special Benefit", and 5.12% of the benefit is considered "General Benefit".

DBAA No. 2017-2

In addition to the special benefits received by the parcels within the District, there are general benefits conferred by the proposed improvements. These general benefits are associated with runoff from public streets adjacent to the development. General benefit has been determined based on the drainage areas (tributaries to the water quality basins), which directly correlates to the amount of storm water runoff from each drainage area. The drainage areas within the development boundary contributing to the water quality basins are as follows:

Drainage Area	Acreage	Benefit Type
Oak Crest Drive	0.75	General
Marsha McLean Parkway	9.50	General
Via Princessa	2.41	General
Golden Valley Road	5.78	General
Direct Drainage Area of District Parcels	142.05	Special
Direct Drainage Area of School Site Parcel	8.00	Special
Total Drainage Area Acreage	168.49	

The drainage improvements benefiting the public streets that drain to the CDS units are considered general benefit. Based on the allocation of total benefit and the drainage areas above, the general vs. special benefit is allocated as follows:

Total Benefit

Condition of Approval Special Benefit	50%
Flood Prevention Special Benefit	50%
Direct Drainage Special Benefit	
General Benefit	
Total Benefit	100%

General vs. Special Benefit Calculation

Benefit Type	Drainage Acreage	% General vs. Special	% of Total	Benefit %
General Benefit	18.44	10.94%	50.00%	5.47%
Special Benefit	150.05	89.06%		44.53%
Totals	168.49	100.00%		50.00%

Apportionment of Special Benefit

Benefit Type	Drainage Acreage	% of Acreage	% of Special Benefit
Flood Prevention Benefit	150.05	50.00%	22.26%
Direct Drainage Benefit	150.05	50.00%	22.26%
Totals	300.10	100.00%	44.53%

Final Benefit

Benefit Type	Percentage
Conditions of Approval Benefit	50.00%
Flood Prevention Special Benefit	22.26%
Direct Drainage Special Benefit	22.26%
General Benefit	5.47%
Totals	100.00%

Of the total benefit for the drainage improvements, 50% of the benefit is considered “Condition of Approval Benefit”, 22.26% of the benefit is considered “Flood Prevention Special Benefit”, 22.26% of the benefit is considered “Direct Drainage Special Benefit”, and 5.47% of the benefit is considered “General Benefit”.

DBAA No. 2025-1

The drainage improvements within this District are specifically designed to capture, convey, and manage runoff generated solely from impervious surfaces within the District boundary. These facilities are not sized or configured to accommodate regional flows or off-site drainage contributions.

However, a minor portion of the improvements’ function may provide incidental advantages to the broader public. Such benefits may include negligible improvements to downstream storm drain system performance, incremental water quality enhancements, or improved hydraulic continuity within the City’s overall municipal stormwater network. These effects are secondary in nature and do not constitute a direct or measurable benefit to properties outside the District.

To maintain a conservative and supportable approach consistent with the proportionality requirements of Proposition 218, a general benefit component of five percent (5%) of the total annual maintenance and servicing cost has been assigned. This allocation reasonably represents the incidental public or regional advantages derived from the improvements. In accordance with Proposition 218 and established assessment engineering practices, these general benefit costs will be funded entirely from non-assessment revenues, ensuring that only the special benefits are subject to assessment within the District.

D. APPORTIONMENT

DBAA Nos. 3, 6, 18, 19, 20, 22, 24 and 2008-1:

All parcels receive the same special benefit from the improvements due to their use and similar proximity to the improvements. Therefore, each parcel is assessed an equal amount. However, undeveloped parcels are assessed for their proportionate share based on the number of proposed units to be built on that parcel.

DBAA No. 33 and No. 35:

The estimated costs are apportioned equally on a per acre basis for each parcel.

DBAA 2008-2:

The estimated costs are apportioned equally to each of the two categories of special benefit. All parcels receive the same degree of special benefit within each benefit category due to the similar (commercial) use of each parcel. Therefore, each parcel is assessed based on the proportionate gross acreage of each Assessor's parcel as a share of the total acres within each benefit category.

DBAA 2013-1:

Each residential unit is assessed one (1) Equivalent Residential Unit (ERU), and each commercial parcel is assessed at a rate 9.72 ERUs per acre, which is the density of residential units within the tract (32.42 gross residential acres / 315 residential units = 9.72 units per acre). The 22 live-work units are assessed 1 ERU for the residential unit plus 9.72 ERUs per acre of non-residential use (including one parking space). The typical live-work unit is 2,400 SF (square feet) 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 is defined as 660 SF. Live-work units are assigned an additional 0.15 ERU (660 SF / 43,560 SF per acre X 9.72 ERUs per acre) for the non-residential use, for a total of 1.15 ERUs per live-work unit. Vacant land is assessed its proportionate share of the proposed ERUs based on acreage, or 9.81 ERUs per gross acre.

DBAA 2014-1:

All parcels receive special benefit from the improvements based on the amount of stormwater runoff from the parcel to the water quality basin improvements. Therefore, each parcel is assessed an amount based on the drainage area of the parcel, which directly correlates to the amount of stormwater runoff from each parcel. There are 12.38 drainage acres designated for 87 single-family residential (SFR) units, 12.71 drainage acres designated for 152 single-family attached condominium (CON) units, and 1.2 drainage acres for the recreation center which is common area. Since the recreation center is common area for the entire development and equally owned by each unit, the assessment for the recreation center is divided equally among all 239 units.

DBAA 2015-1:

The single family residential lot has been selected as the basic unit for calculation of assessments and is defined as one Equivalent Dwelling Unit (EDU). A methodology has been developed to calculate the EDU's for other residential land uses and for non-

residential parcels. Every land-use is converted to EDU's: parcels containing apartments are converted to EDU's based on the number of dwelling units on each parcel of land; commercial parcels are converted based on the lot size of each parcel of land.

The EDU method is seen as the most appropriate and equitable method of spread of benefit to each parcel from the improvements since it is based on land-use type and parcel size.

Single Family Residential (SFR). Parcels zoned for single family residential uses are assessed 1 EDU per dwelling unit. Parcels designated as SFR land-use will be assessed 1 EDU per dwelling unit, including vacant subdivided residential lots and vacant land zoned for single family residential uses with a tentative or final tract map.

Multiple Family Residential. Multiple-residential (including condominiums) land use equivalencies are determined based on the number of dwelling units on each parcel. Due to population density and size of structure relative to the typical single family residence, each dwelling unit defined as multi-family residential, including condominiums, would be 0.75 EDU.

The EDU's assigned to a multiple-residential parcel are calculated by multiplying the number of dwelling units by the EDU factor of 0.75.

Non-Residential. In converting non-residential properties to EDU's, the factor used is the typical standard single family residential lot area and the number of lots that could be subdivided into an acre of land. All properties that are developed for non-residential uses are therefore assigned 6.4 EDU's per acre based on the average SFR lot size within the tract. These include commercial, industrial, church, school, and other non-residential uses.

Vacant and Park Parcels. Vacant graded parcels contribute to the overall drainage of the development, but only at a fraction of the amount. Based on the Los Angeles County Hydrology Manual, park parcels have a drainage impervious percentage of 10%. Therefore, vacant and park parcels are assigned equivalency units at the rate of one-tenth of improved property which is $6.4 \text{ EDUs/acre} \times \text{one-tenth} = 0.64 \text{ EDUs/acre}$.

DBAA 2017-1:

The single family detached residential unit or lot has been selected as the basic unit for calculation of assessments and is defined as one Equivalent Benefit Unit (EBU). A methodology has been developed to calculate the EBU's for multi-family residential land uses and for non-residential parcels. Every land-use is converted to EBU's. Multi-family residential parcels containing apartments, condominiums, townhomes, or duplexes are converted to EBU's based on the number of dwelling units on each parcel of land. Non-residential parcels are converted based on the lot size of each parcel of land.

The EBU method is seen as the most appropriate and equitable method of spread of benefit to each parcel from the improvements since it is based on land-use type and parcel size. Property within the District is assigned to one of the following four categories based on the land use summary provided in Tables 2.0-1 and 2.0-2 of the Vista Canyon Specific Plan.

Single Family Residential. Parcels zoned for single family detached home residential uses are assessed 1 EBU per dwelling unit. Parcels designated as SFR land-use will be

assessed 1 EBU per dwelling unit or lot, including vacant subdivided residential lots and vacant land zoned for single family residential uses with a tentative or final tract map.

Multiple Family Residential. Multiple-family residential (including apartments, condominiums, townhomes and duplexes) land use equivalencies are determined based on the number of dwelling units on each parcel. Due to population density and size of structure relative to the typical single family residence, each dwelling unit defined as multi-family residential, including apartments, condominiums, townhomes and duplexes, are assigned an EBU Factor of 0.75 EBU per dwelling unit. The EBU's assigned to a multiple-family residential parcel are calculated by multiplying the number of dwelling units by the EBU Factor of 0.75.

Non-Residential. In converting non-residential properties to EBU's, the EBU Factor used is equal to the EBU density of the residential property in the District. Vista Canyon is a high density residential development with approximately 860 planned EBU located on approximately 48.7 acres. This calculates to an EBU Factor of 18 EBU per developed residential acre. All properties that are developed for non-residential uses are therefore assigned 18 EBU's per acre. These include commercial, industrial, church, school, and other non-residential uses.

Park Parcels. Based on the Los Angeles County Hydrology Manual, park parcels have a drainage impervious percentage of 10%. Therefore, vacant and park parcels are assigned equivalency units at the rate of one-tenth of improved property which is 18 EBU's/acre x one-tenth = 1.8 EBU's/acre.

EBU Factors by Land Use

The following table is summary of the EBU Factors for each of the District land use categories:

EBU Factors	
Land Use	EBU Factor
Single-Family Residential	1.00 EBU per Dwelling Unit
Multi-Family Residential	0.75 EBU per Dwelling Unit
Non-Residential	18 EBU per Acre
Park Parcels	1.8 EBU per Acre

DBAA No. 2017-2

The single family detached residential unit or lot has been selected as the basic unit for calculation of assessments and is defined as one Equivalent Benefit Unit (EBU). A methodology has been developed to calculate the EBU's for multi-family residential land uses and for non-residential parcels. Every land-use is converted to EBU's. Multi-family residential parcels containing apartments, condominiums, townhomes, or duplexes are converted to EBU's based on the number of dwelling units on each parcel of land. Non-residential parcels are converted based on the lot size of each parcel of land.

The EBU method is seen as the most appropriate and equitable method of spread of benefit to each parcel from the improvements since it is based on land-use type and parcel size. Property within the District is assigned to one of the following three categories based on land use.

Single Family Residential. Parcels zoned for single family detached home residential uses are assessed 1 EBU per dwelling unit. Parcels designated as SFR land-use will be assessed 1 EBU per dwelling unit or lot, including vacant subdivided residential lots and vacant land zoned for single family residential uses with a tentative or final tract map.

Multiple Family Residential. Multiple-family residential (including apartments, condominiums, townhomes and duplexes) benefit unit equivalencies are determined based on the number of dwelling units on each parcel. Due to population density and size of structure relative to the typical single family residence, dwelling units defined as multi-family residential, including apartments, condominiums, townhomes, and duplexes, are assigned an EBU Factor of 0.75. The EBU's assigned to a multiple-family residential parcel are calculated by multiplying the number of dwelling units by the EBU Factor of 0.75.

Non-Residential. In converting non-residential property to EBU's, the EBU Factor used is equal to the dwelling unit density of the residential property in the District. Golden Valley Ranch is a low density residential development with 499 residential units totaling 475.25 EBU located on approximately 142.05 acres. This calculates to an EBU Factor of 3.35 EBU per developed residential acre. All properties that are developed for non-residential uses are therefore assigned 3.35 EBU's per acre. These include commercial, industrial, church, school and other non-residential uses.

EBU Factors by Land Use

The following table is summary of the EBU Factors for each of the District land use categories:

EBU Factors	
Land Use	EBU Factor
Single Family Residential	1.00 EBU per Dwelling Unit
Multi-Family Residential	0.75 EBU per Dwelling Unit
Non-Residential	3.35 EBU per Acre

DBAA No. 2023-1

Single-Family Residential Property —defined as a fully subdivided residential home site with or without a structure. For purposes of establishing the proportional special benefits and EBUs for other land uses in this District, the single-family residential land use is designated as the basic unit of assessment and shall be assigned 1.000 EBU per parcel.

Vacant Property —defined as property that has been identified as undeveloped but has reasonable development potential (few or no development restrictions). When considering the special benefits from the improvements it becomes evident that the proportional special benefits associated with vacant property is less than that of developed properties because the full improvement infrastructure associated with the property has likely not been installed, but they do benefit from the overall drainage improvements such as the drainage basin. Therefore, the EBUs applied to these properties shall be based on 0.500 EBU per planned residential unit for the property or 1.00 EBU per acre if the number of planned residential units is unknown.

Exempt Property (Parcel) — identifies parcels that for various reasons, it has been determined that the parcel does not and will not receive special benefits from the improvements. This land use classification may include but is not limited to:

- Lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County);
- Dedicated public easements including open space areas, utility rights-of-way, greenbelts, parkways, or other publicly-owned or utility-owned land that serves the community or general public and are not considered or classified as developed public properties; and
- Parcels of land that are privately owned but cannot be developed independently from an adjacent property or is part of a shared interest with other properties, such as common areas, sliver parcels, bifurcated lots or properties with very restrictive development potential or use.

Because these properties either provide a public service that is comparable to landscaping or street lighting improvements, or they are dependent on another property or development, these types of parcels have no direct need for such improvements and are considered to receive no special benefits. Therefore these parcels shall be exempt from assessment and are assigned 0.0000 EBU. However, these properties shall be reviewed annually by the assessment engineer to confirm the parcel's use and/or development status has not changed.

Special Case Property — In many districts where multiple land use classifications are involved or the properties being developed are being constructed in phases, there may be one or more properties that the standard land use classifications do not accurately identify the use and special benefits received from the improvements or there may be something about that particular parcel that should be noted for review in subsequent fiscal years.

The EBUs assigned to Special Case Properties will vary depending on the circumstances and reasons for treating each particular property as a Special Case. The EBU(s) assigned to each such parcel may be based on adjusted acreage, units, planned subdivided lots, or a combination of those factors. The City and/or the assessment engineer tasked with the administration of the District shall annually review each parcel designated as a Special Case Property and based on that review shall make appropriate adjustments to that property's land use and EBU assignment as warranted.

EBU Factors	
Land Use	EBU Factor
Residential	1.00 EBU per Lot/Unit
Vacant Property	0.50 per Planned Lot/Unit
Vacant Property (Unknown Units)	1.00 per Acre
Exempt Parcels	0.00 per Lot/Parcel

DBAA No. 2025-1

The District is primarily residential in nature; therefore, a single-family residential unit or lot is assigned one (1.0) EBU and other property types (land uses) are proportionately weighted (weighted EBU) based on a benefit formula that equates each property's specific characteristics and special benefits to that of the single-family residential unit. Based on

the planned development of properties in Tract Nos. 53074 and 53074-01, the following land use classifications and proportional EBUs are outlined as follows:

Residential Property — defined as fully subdivided or developed parcels intended for residential use, including single-family homes, duplexes, townhomes, and multi-family developments. The following classifications establish proportional special benefits and EBUs for each residential type based on their relative drainage impact and use characteristics:

- **Single-Family Residential/Townhome/Condominium:** defined as a detached or attached dwelling unit located on an individual fee-simple lot or within a condominium subdivision where each unit is separately owned. This category also includes duplex dwelling units where each unit is assigned a separate Assessor's Parcel Number (APN). This land use classification serves as the base unit of assessment and reflects drainage characteristics comparable to a detached single-family parcel. Each single-family residential, townhome, condominium, or duplex unit with a separate APN shall be assigned 1.000 Equivalent Benefit Unit (EBU) per parcel or unit.
- **Multi-Family Residential:** defined as parcels developed with two or more attached or semi-attached dwelling units located within one or more structures on a shared lot. This category includes duplexes that share the same Assessor's Parcel Number (APN); however, duplexes with separate APNs shall be charged at the one-unit rate identified under the Single-Family Residential/Townhome/Condominium category. This category also includes triplexes, fourplexes, apartments, and condominiums. Multi-family residential developments typically exhibit reduced impervious area per dwelling unit compared to detached single-family parcels due to shared walls, common driveways, and consolidated open-space areas. To maintain proportionality with respect to drainage demand, all multi-family residential parcels shall be assigned 0.750 Equivalent Benefit Units (EBUs) per dwelling unit, reflecting the typical average runoff characteristics associated with attached residential development.

Non-Residential Property — defined as a parcel or group of parcels developed or intended for commercial, industrial, institutional, or other non-residential use, including retail, office, warehouse, manufacturing, parking structures, service, educational, assisted living, religious, and governmental facilities. These properties generally include large structures, paved parking areas, loading zones, and other impervious surfaces that generate comparable levels of stormwater runoff. To ensure proportional special benefit consistent with the single-family residential baseline of 0.09 acre per dwelling unit, non-residential parcels are assigned Equivalent Benefit Units (EBUs) in proportion to parcel area. Each one (1.00) acre of non-residential property is therefore assigned 11.11 EBUs ($1 \div 0.09 = 11.11$); however, for administrative simplicity, non-residential parcels shall be assigned 11.00 EBUs per acre, rounded to the nearest one-hundredth (0.01) EBU, with a minimum of 1.00 EBU for any developed non-residential parcel.

Vacant Property — defined as a parcel that is currently undeveloped but has reasonable potential for future development, with few or no restrictions limiting its buildout. The proportional special benefits associated with vacant property are less than those of developed parcels because on-site drainage infrastructure is typically not yet installed; however, these parcels continue to receive benefit from the overall drainage improvements provided by the District, including regional facilities such as detention basins, underground conveyance systems, and inlets that manage area-wide runoff. To maintain proportionality with respect to parcel size and potential drainage impact, vacant

parcels shall be assigned 0.500 Equivalent Benefit Units (EBUs) per acre, recognizing a reduced but ongoing level of benefit relative to developed properties while accounting for the absence of on-site improvements.

Special Case Property — defined as a parcel or group of parcels that do not conform to the standard land use classifications due to unique characteristics, development phasing, or other special conditions. These properties may require individual evaluation when the standard land use categories do not accurately reflect the property's use or the level of special benefit received from the District improvements. The Equivalent Benefit Units (EBUs) assigned to such properties will vary based on site-specific conditions and the justification for treating each parcel as a Special Case. EBU assignments may be determined using adjusted acreage, dwelling unit counts, planned subdivision lots, or a combination of these factors. The City and the assessment engineer responsible for District administration shall review each designated Special Case Property annually and adjust its land use classification or EBU assignment as necessary to maintain proportionality and consistency within the District.

Exempt Property — identifies a parcel that for various reasons has been determined that it does not and will not receive special benefits from the improvements. This land use classification may include but is not limited to:

- Lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County);
- Dedicated public easements including open space areas, utility rights-of-way, greenbelts, parkways, or other publicly owned or utility-owned land that serves the community or general public and are not considered or classified as developed public properties; and
- Parcels of land that are privately owned but cannot be developed independently from an adjacent property or is part of a shared interest with other properties, such as common areas, sliver parcels, bifurcated lots or properties with very restrictive development potential or use.

Because these properties either provide a public service that is comparable to landscaping or street lighting improvements, or they are dependent on another property or development, these types of parcels have no direct need for such improvements and are considered to receive no special benefits. Therefore these parcels shall be exempt from assessment and are assigned 0.0000 EBU. However, these properties shall be reviewed annually by the assessment engineer to confirm the parcel's use and/or development status has not changed.

Proposed Land Use

Property Type	Equivalent Benefit Units
Single-Family Residential/Townhome/Condominium	1.00 per Unit
Multi-Family (2 or more units on the same APN)	0.75 per Unit
Non-Residential Property	11.00 per Acre
Vacant Property	0.50 per Acre
Special Case Property	Variable (Based on site-specific conditions)
Exempt Parcel	0.00 per Lot/Parcel

E. ANNUAL ESCALATORS

DBAA Nos. 20, 22, 24, 33, 35, 2008-1, 2008-2, 2013-1, 2014-1, 2015-1, 2017-1, 2017-2, 2023-1 and 2025-1 were established with an annual assessment escalation clause. The maximum assessment rate will increase 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). This year, the annual change in CPI is 3.01%.

DBAA Nos. 3, 6, 18, and 19 were established without escalators.

Assessment Rates

DBAA No.	No. of Units/Acres	FY 2025/2026 Max Asmt. Rate	CPI Increase	FY 2026/2027 Max Asmt. Rate	FY 2026/2027 Applied Rate	FY 2026 /2027 Asmt. Revenues
3	232.00	\$122.47	\$0.00	\$122.47	\$122.47	\$28,413.04
6	167.00	\$159.00	\$0.00	\$159.00	\$159.00	\$26,553.00
18	279.00	\$159.00	\$0.00	\$159.00	\$159.00	\$44,361.00
19	174.00	\$19.00	\$0.00	\$19.00	\$0.00	\$0.00
20	281.00	\$168.83	\$5.09	\$173.92	\$173.92	\$48,871.52
22	40.00	\$413.35	\$12.44	\$425.79	\$425.79	\$17,031.60
24	668.03	\$131.45	\$3.95	\$135.40	\$135.40	\$90,451.26
33	212.83	\$119.10	\$3.58	\$122.68	\$122.68	\$26,109.98
35	242.22	\$391.16	\$11.77	\$402.93	\$402.93	\$97,597.70
2008-1	432.00	\$329.88	\$9.93	\$339.81	\$169.90	\$73,398.43
2008-2 (Conditioned)	12.57	\$2,078.87	\$62.57	\$2,141.44	\$1,070.72	\$13,462.27
2008-2 (South Plaza)	23.39	\$610.30	\$18.37	\$628.67	\$314.34	\$7,352.41
2013-1 (Villa Metro)	325.51	\$64.52	\$1.94	\$66.46	\$66.46	\$21,633.39
2014-1 (River Village Area C Townhouse)	156.00	\$254.98	\$7.68	\$262.66	\$262.66	\$40,974.96
2014-1 (River Village Area C SFR)	83.00	\$423.79	\$12.76	\$436.55	\$436.55	\$36,233.65
2015-1 (Five Knolls Zone A)	242.32	\$273.34	\$8.23	\$281.57	\$281.57	\$68,230.04
2015-1 (Five Knolls Zone B)	300.56	\$199.18	\$5.99	\$205.17	\$205.17	\$61,665.90
2017-1 (Vista Canyon Zone A)	397.19	\$46.96	\$1.41	\$48.37	\$48.37	\$19,212.08
2017-1 (Vista Canyon Zone B)	947.44	\$36.11	\$1.09	\$37.20	\$37.20	\$35,244.77
2017-2 (Golden Valley Ranch)	474.25	\$75.73	\$2.28	\$78.01	\$78.01	\$36,996.24
2023-1 (Bouquet Canyon)	332.25	\$315.42	\$9.50	\$324.92	\$324.92	\$107,954.67
2025-1 (Sand Canyon Plaza)	625.54	\$20.48	\$0.61	\$21.09	\$20.48	\$12,811.06

Note: CPI increase: 3.01%. All maximum assessment rates are rounded down to the nearest penny. Assessment Revenues might be slightly different from amount on Preliminary Roll due to rounding of assessment to the nearest penny.

***V.* ASSESSMENT DIAGRAM**

The boundary diagram for each DBAA is included herein as Appendix A and is part of this report.

The lines and dimensions of each lot or parcel within the DBAAs are those lines and dimensions shown on the maps of the Los Angeles County Assessor for the Fiscal Year to which this Report applies. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

VI. ASSESSMENT ROLL

An Assessment Roll, which describes each assessable lot or parcel of land in a DBAA and the Fiscal Year 2026/2027 assessment, is made a part of this report as Appendix B.

Assessment Roll for DBAA No. 2025-1 was attached to DBAA No. 2025-1 Engineer's Report approved by the City Council on March 10, 2006, and is made a part of this report by reference.

Copies of the Assessment Roll are also on file at the office of the City Clerk of the City of Santa Clarita.

Parcel identification, for each lot or parcel in a DBAA, shall be the parcel as shown on the Los Angeles County Assessor's Map for the year in which this Report is prepared.

APPENDIX A

DBAA Boundary Diagrams

Exhibit A	-	DBAA No. 3
Exhibit B	-	DBAA No. 6
Exhibit C	-	DBAA No. 18
Exhibit D	-	DBAA No. 19
Exhibit E	-	DBAA No. 20
Exhibit F	-	DBAA No. 22
Exhibit G	-	DBAA No. 24
Exhibit H	-	DBAA No. 33
Exhibit I	-	DBAA No. 35
Exhibit J	-	DBAA No. 2008-1
Exhibit K	-	DBAA No. 2008-2
Exhibit L	-	DBAA No. 2013-1
Exhibit M	-	DBAA No. 2014-1
Exhibit N	-	DBAA No. 2015-1
Exhibit O	-	DBAA No. 2017-1
Exhibit P	-	DBAA No. 2017-2
Exhibit Q	-	DBAA No. 2023-1
Exhibit R	-	DBAA No. 2025-1

Exhibit A – DBAA No. 3

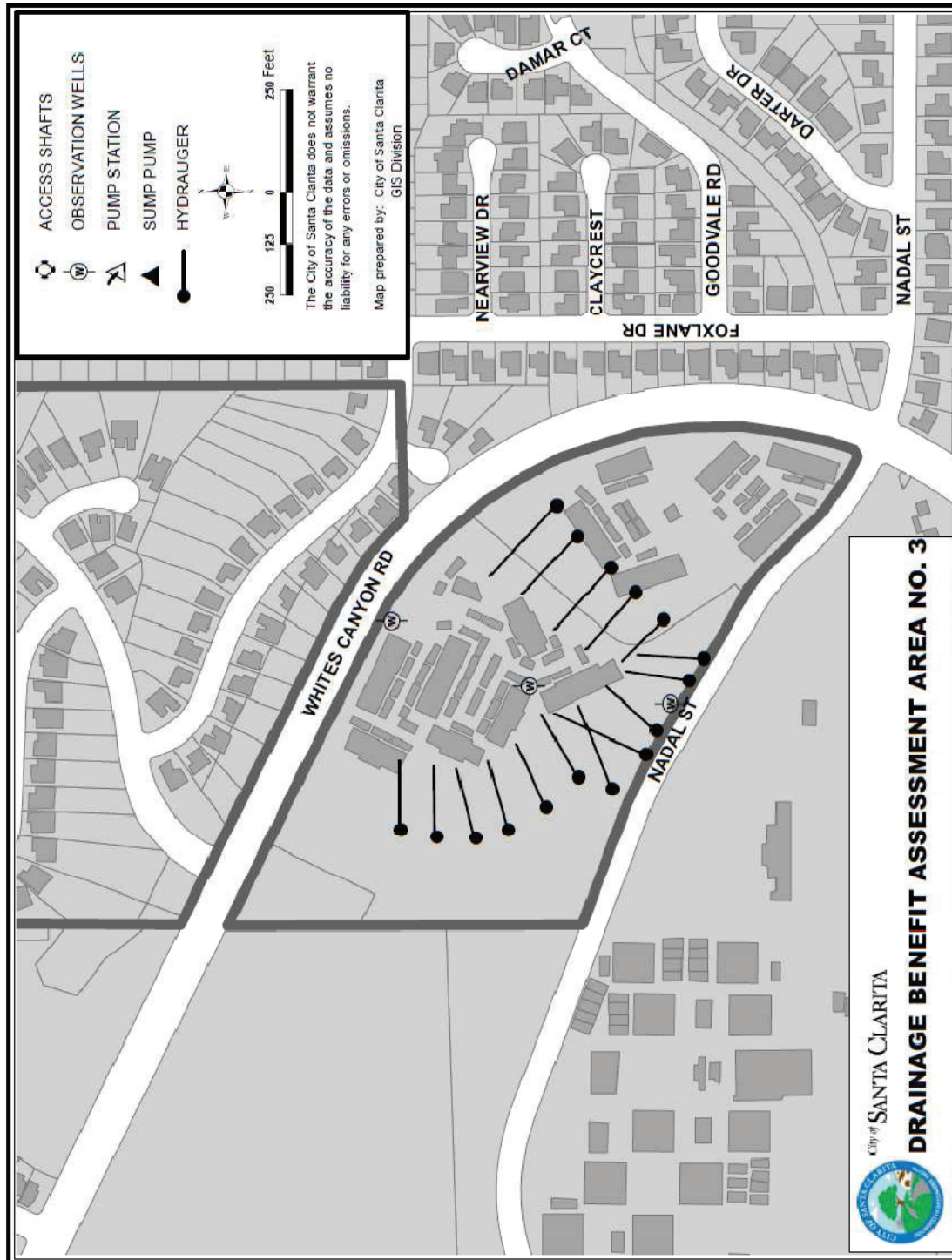


Exhibit B – DBAA No. 6

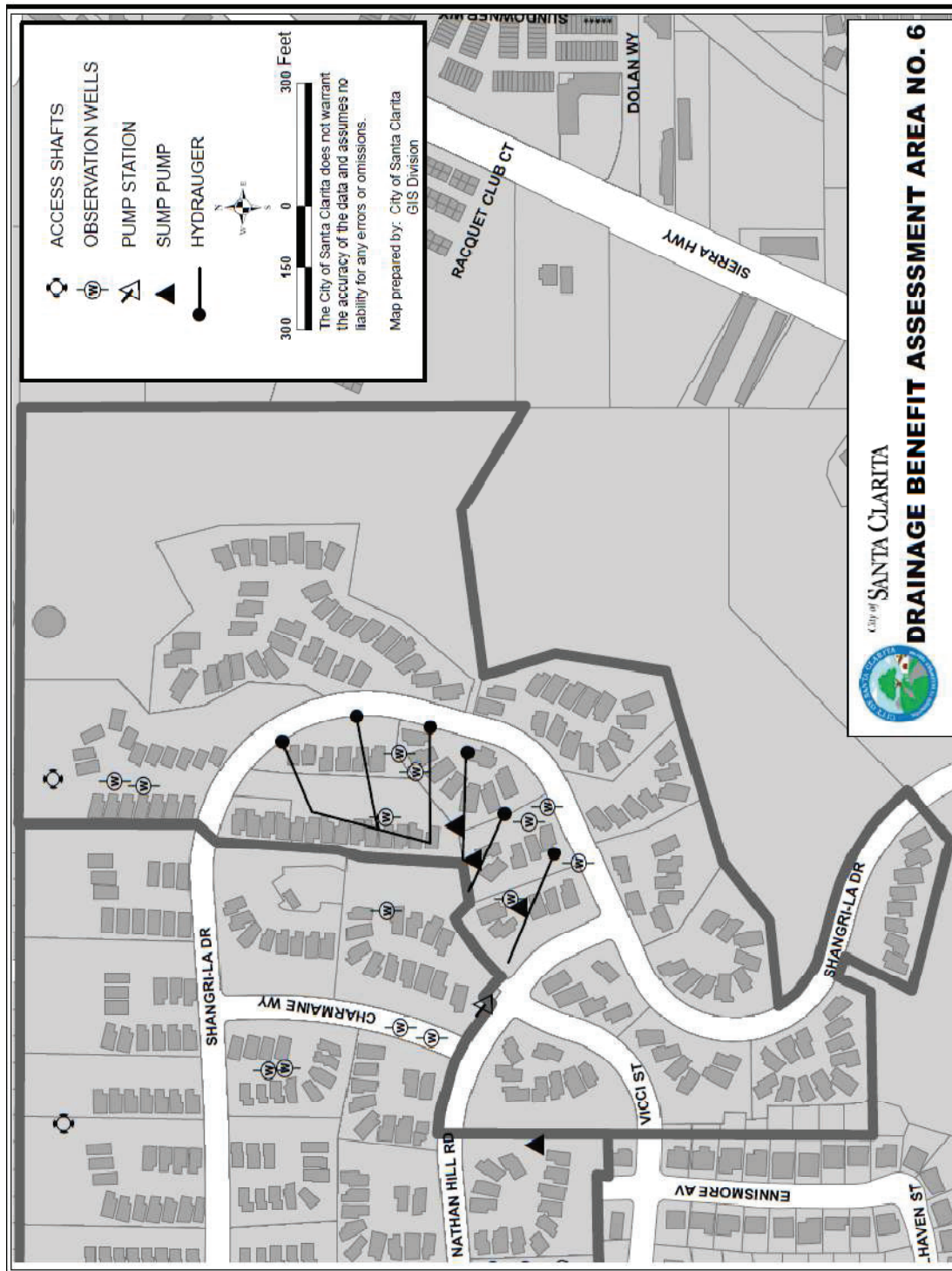


Exhibit C – DBAA No. 18

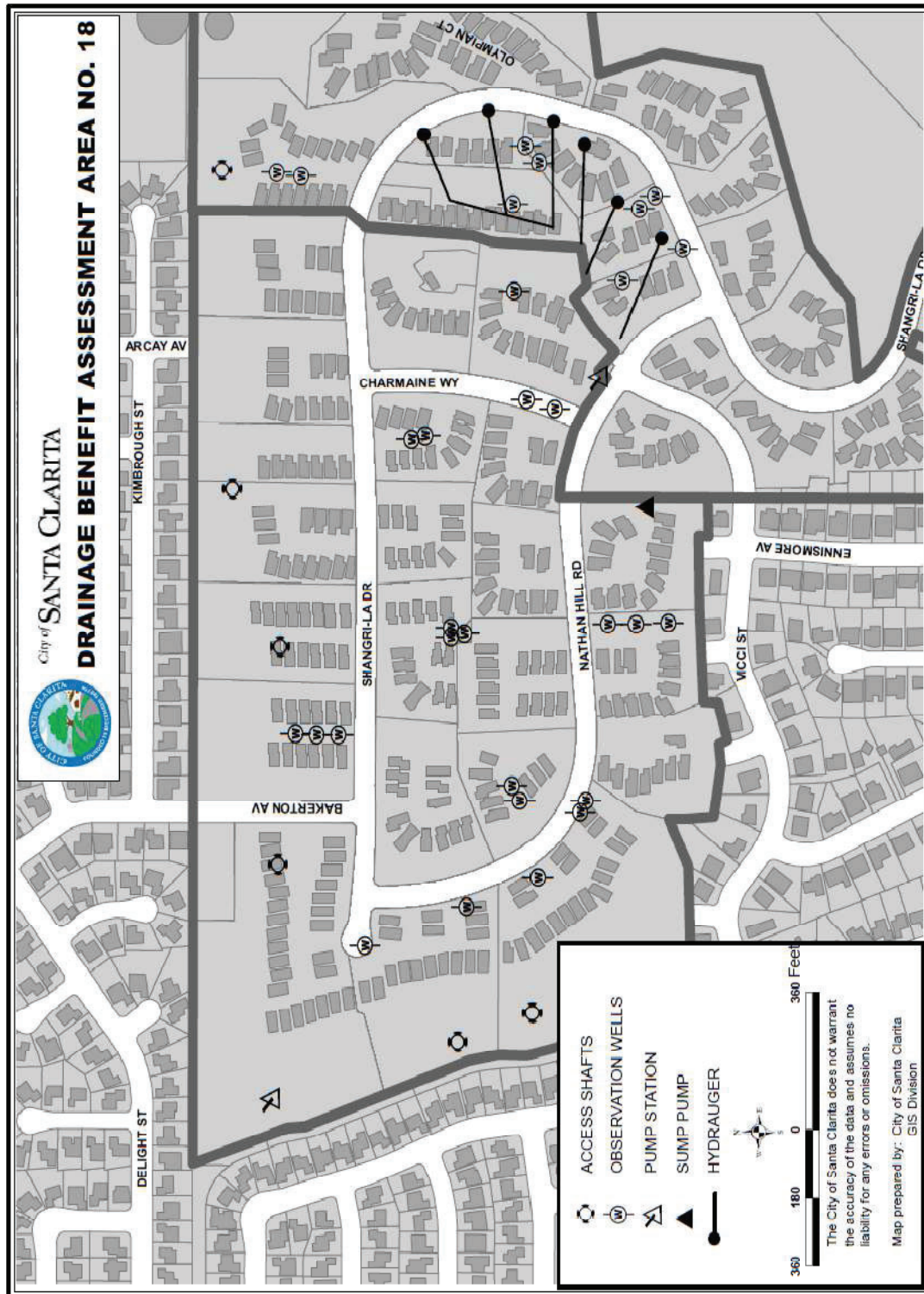


Exhibit D – DBAA No. 19

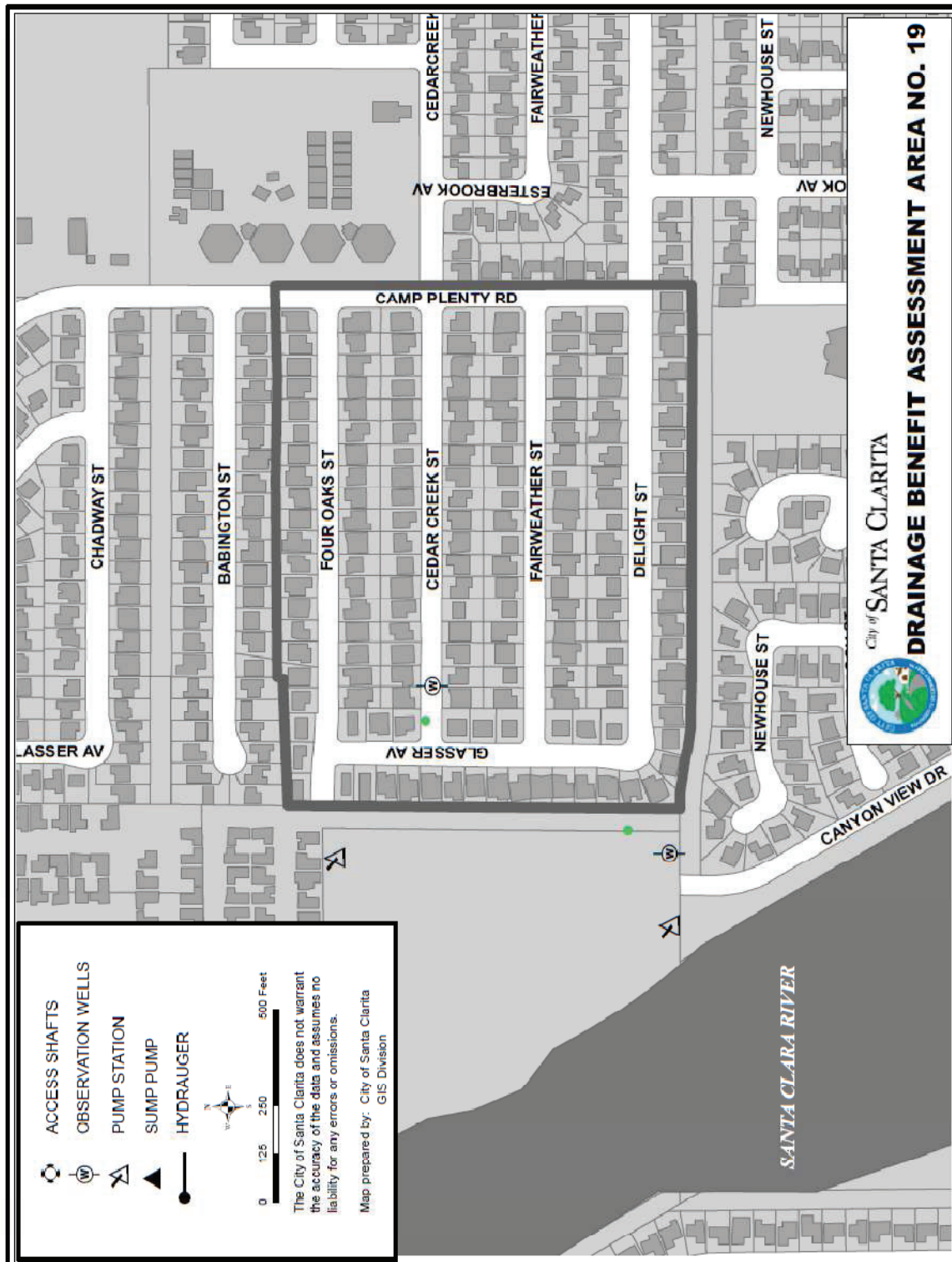


Exhibit E – DBAA No. 20

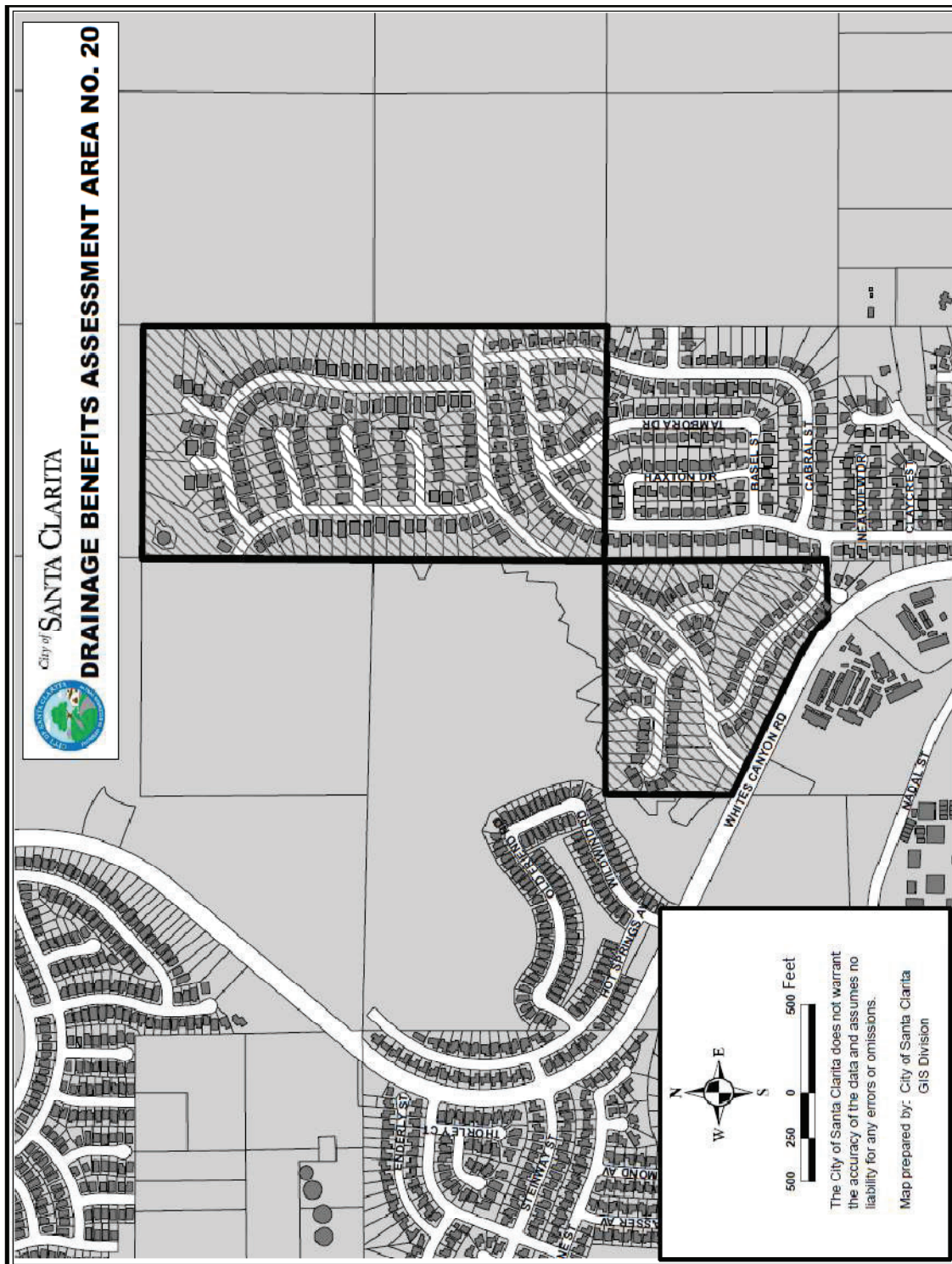


Exhibit F – DBAA No. 22

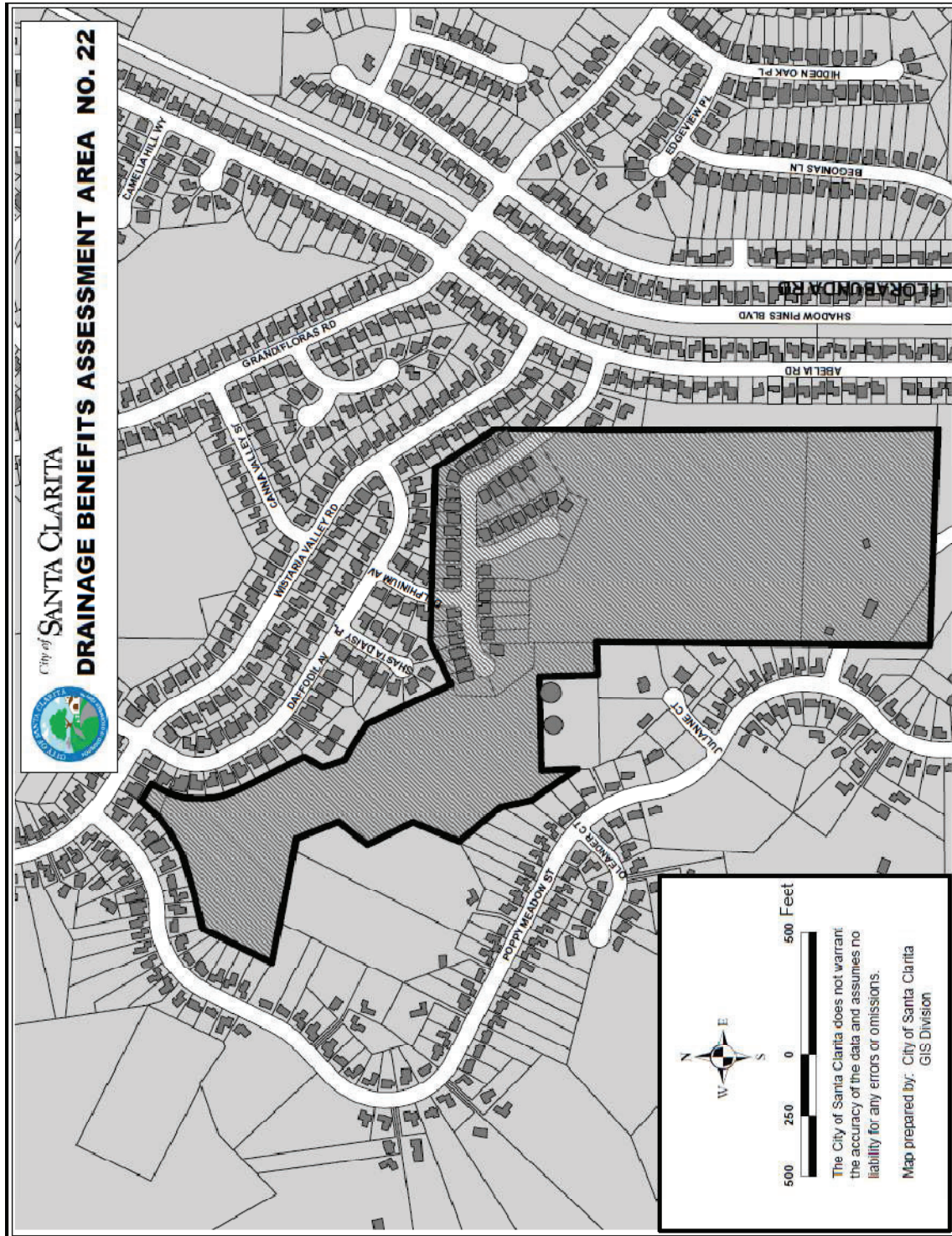


Exhibit G – DBAA No. 24

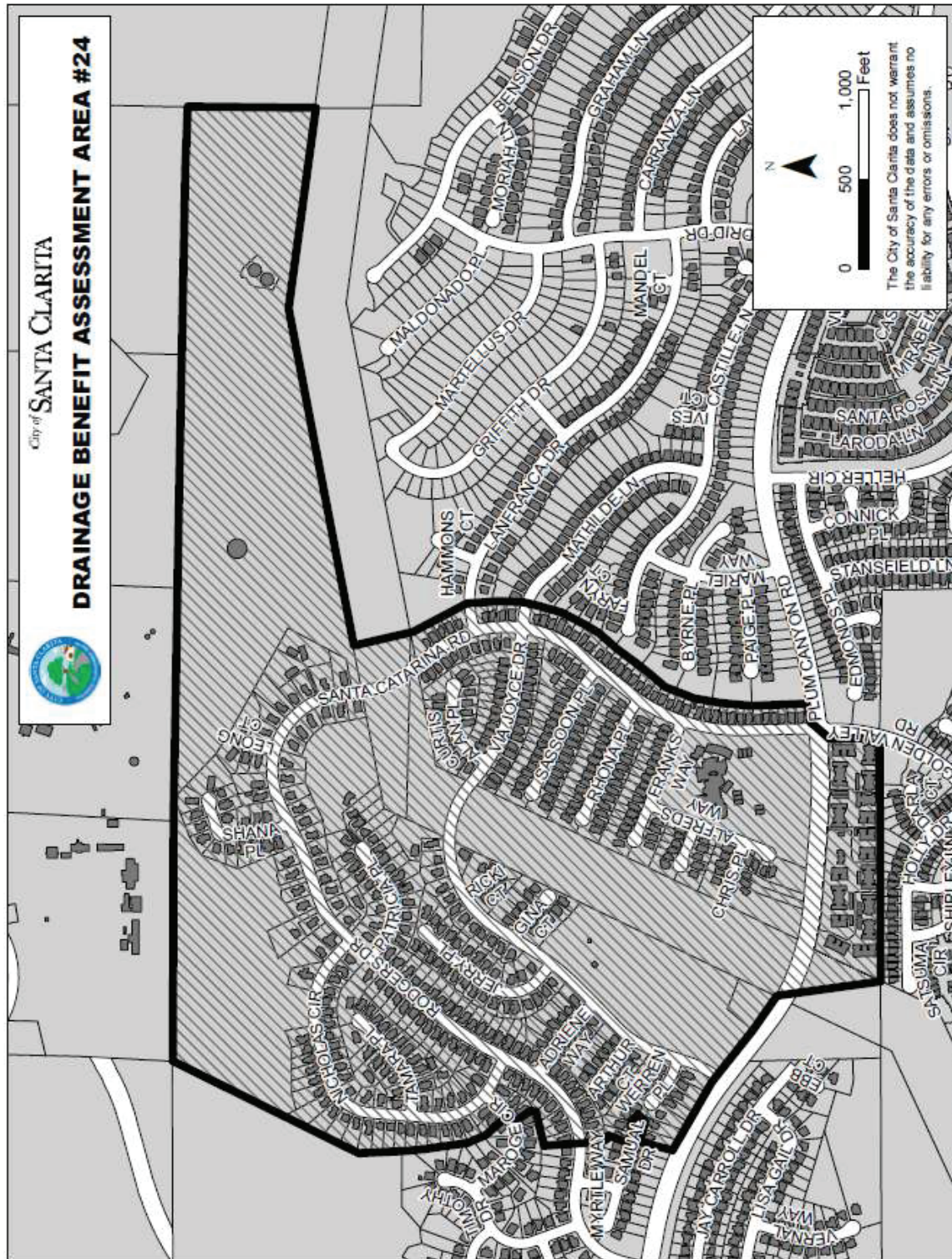


Exhibit H – DBAA No. 33



Exhibit J – DBAA No. 2008-1

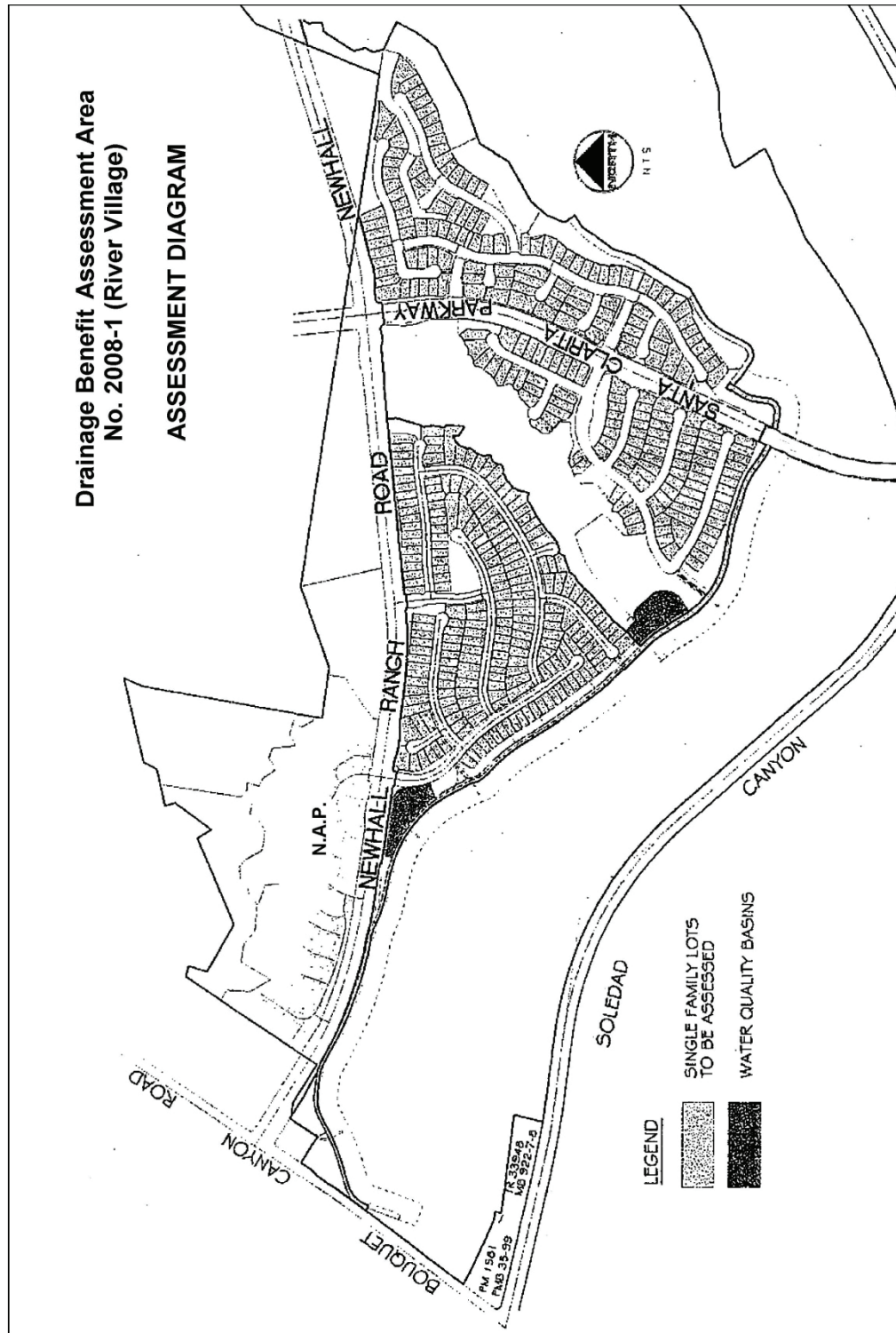


Exhibit K – DBAA No. 2008-2

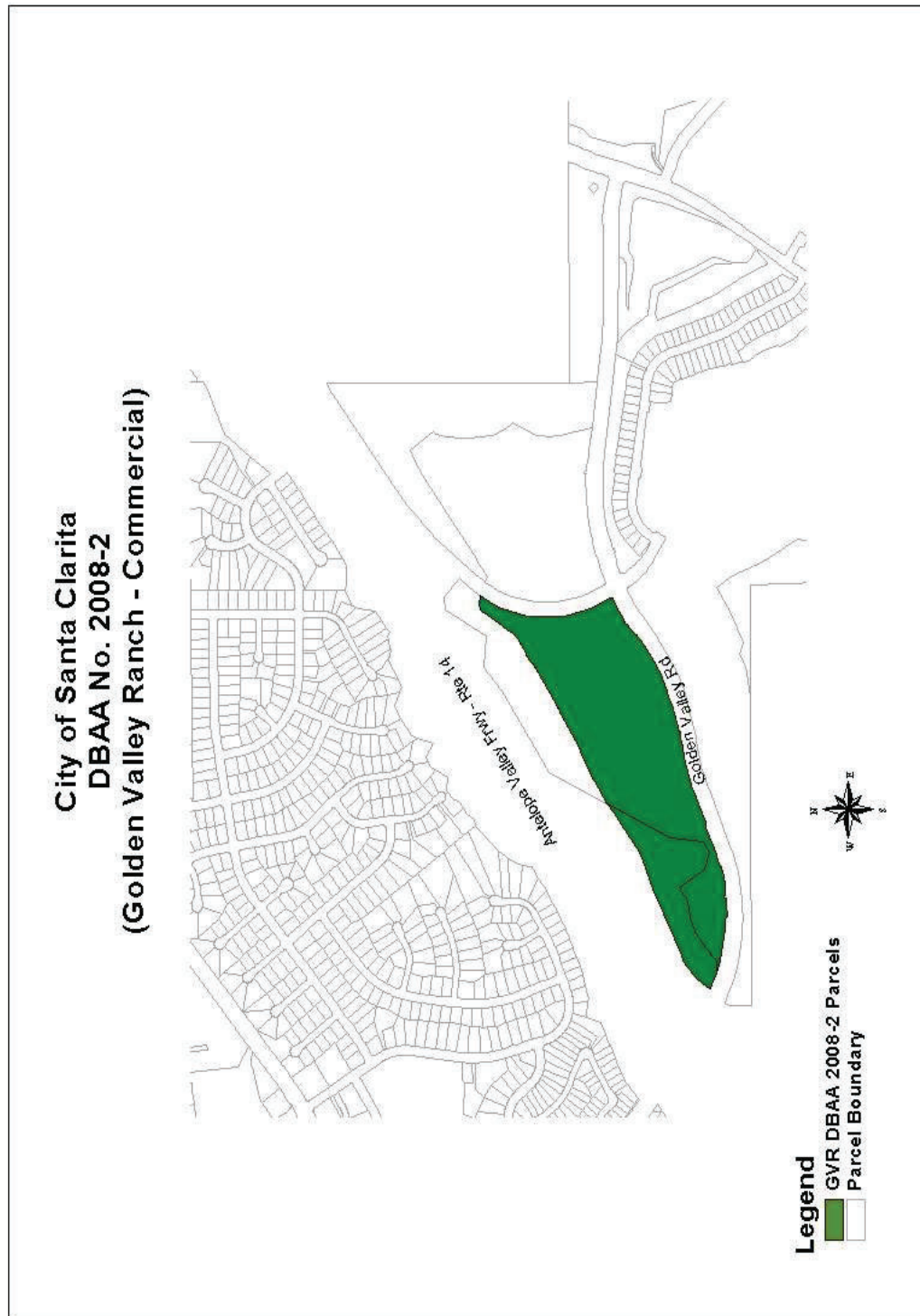


Exhibit L – DBAA No. 2013-1

**City of Santa Clarita
Drainage Benefit Assessment Area
No. 2013-1 (Villa Metro)
Boundary Map**

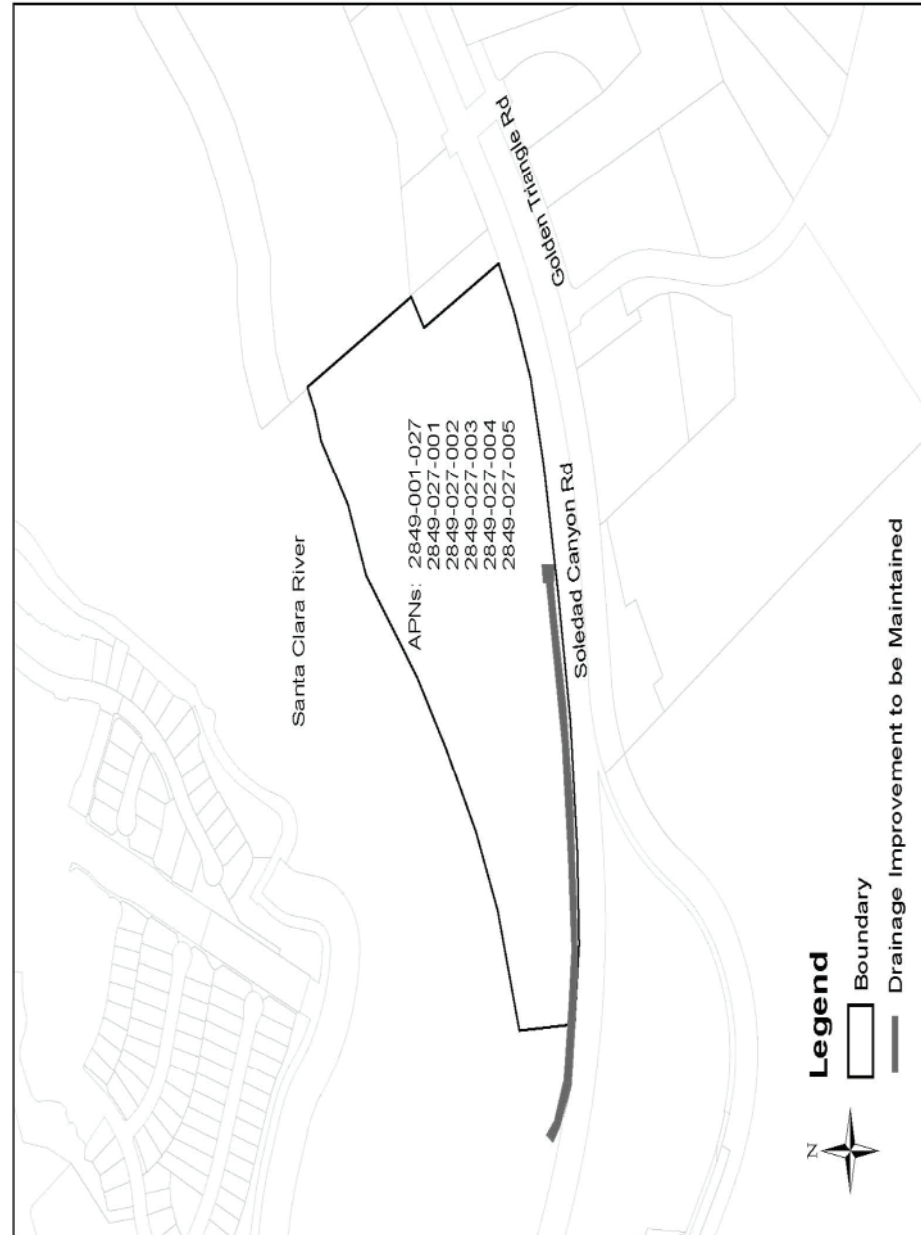


Exhibit N – DBAA No. 2015-1

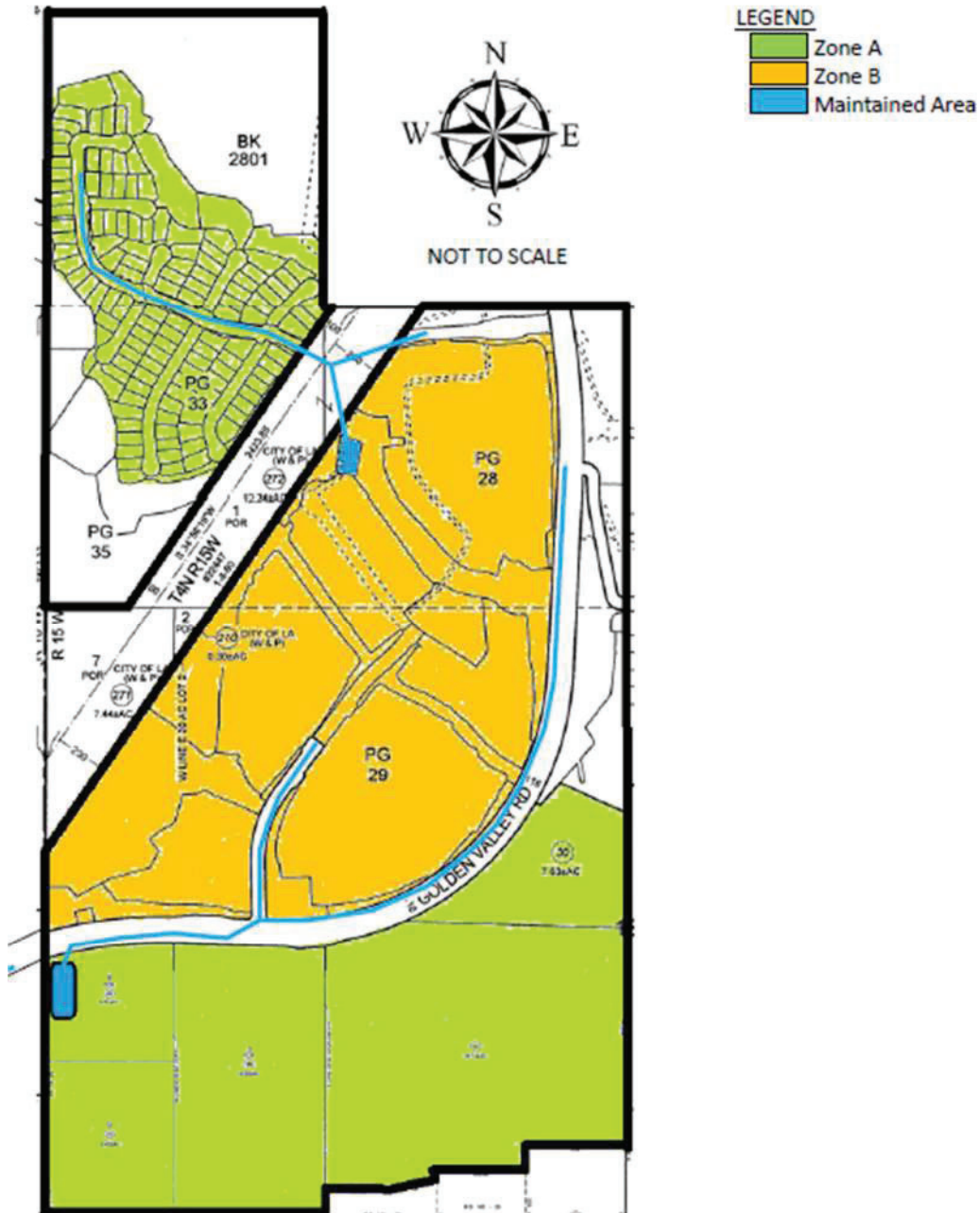


Exhibit O – DBAA No. 2017-1

**CITY OF SANTA CLARITA
DBAA NO. 2017-1 (VISTA CANYON)
Assessment Diagram and Maintained Area**

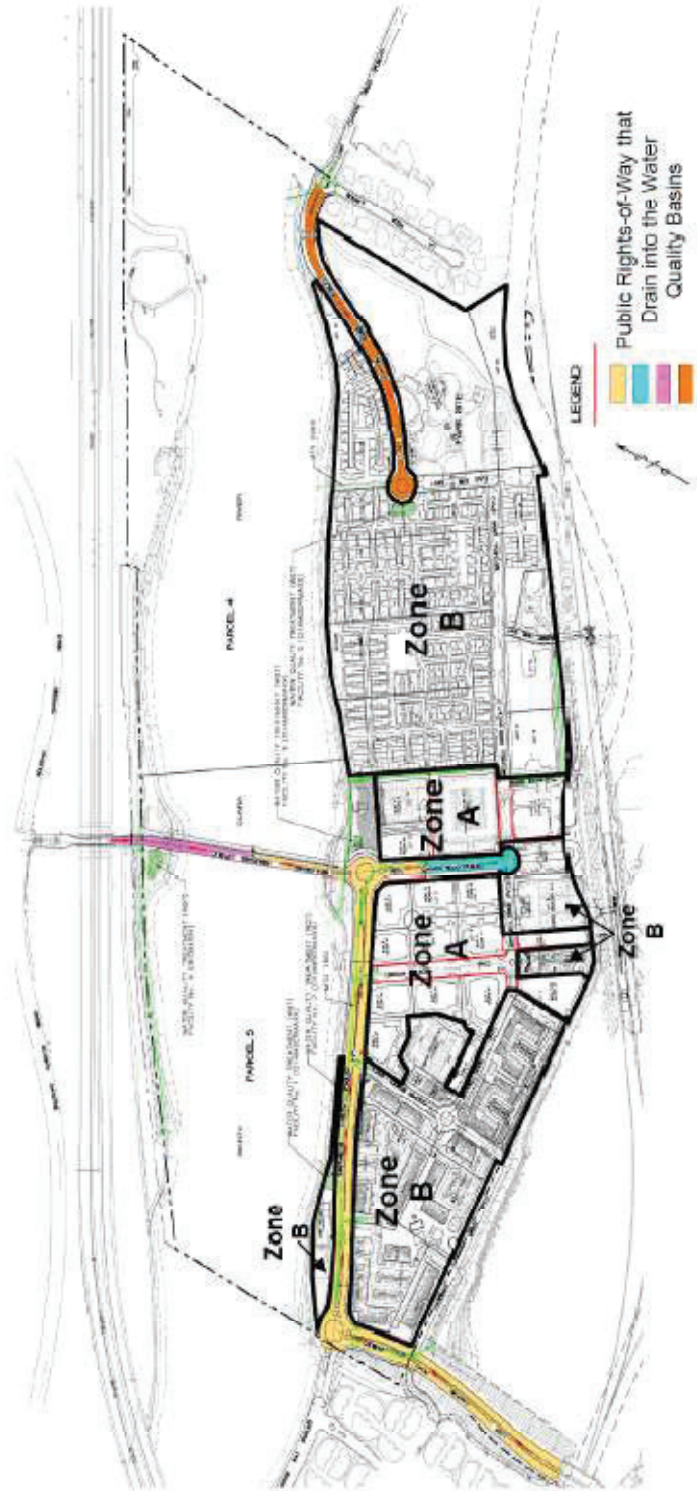


Exhibit P – DBAA No. 2017-2



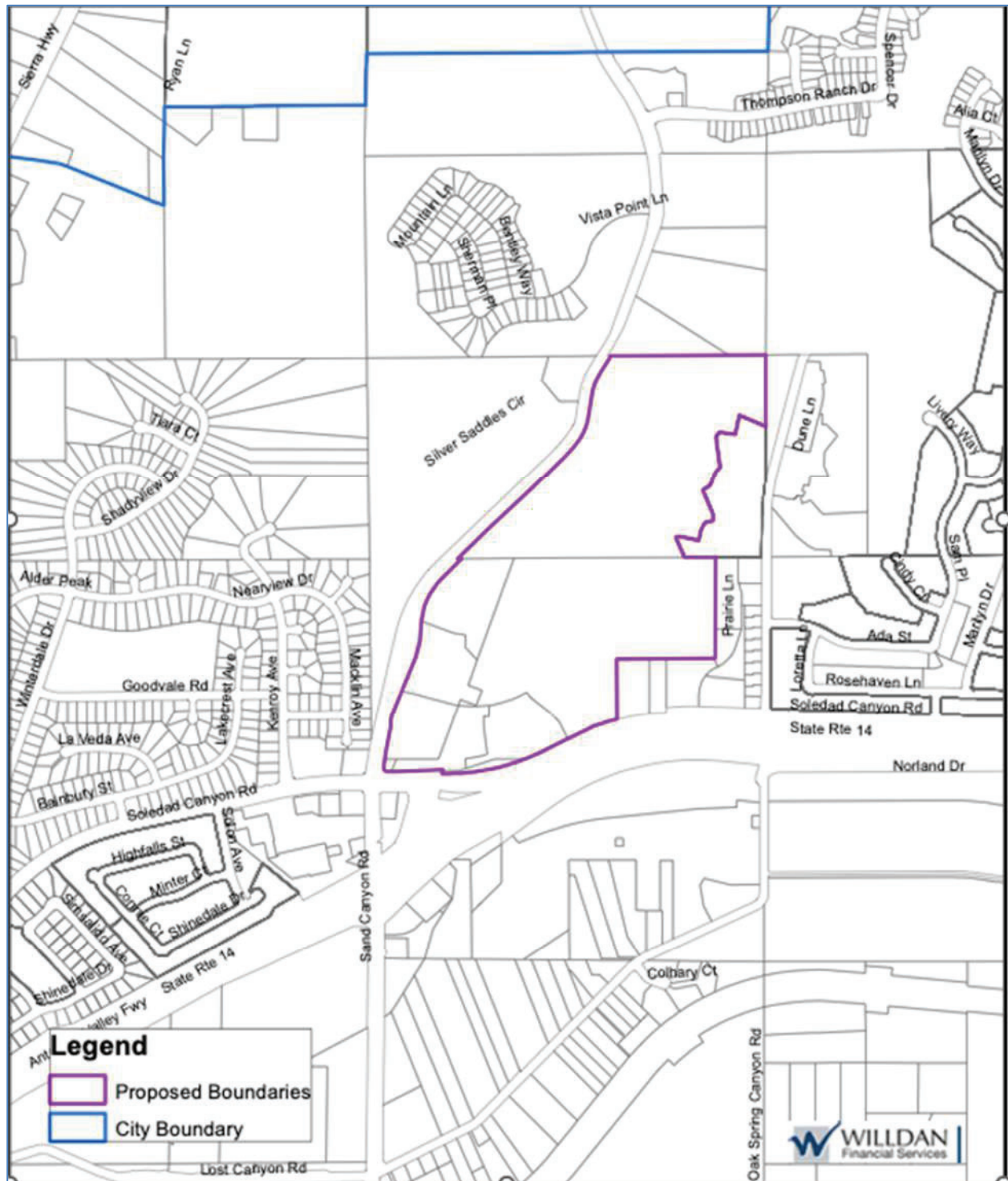
Exhibit Q – DBAA No. 2023-1

CITY OF SANTA CLARITA
Drainage Benefit Assessment Area No. 2023-1
(Bouquet Canyon - Tract No. 82126)



Exhibit R – DBAA No. 2025-1

SAND CANYON PLAZA – TRACT NOS 53074 AND 53074-01



APPENDIX B

Assessment Roll

Drainage Benefit Assessment Area (DBAA) Nos. 3, 6, 18, 19, 20, 22, 24, 33, 35, 2008-1, 2008-2, 2013-1, 2014-1, 2015-1, 2017-1, 2017-2, 2023-1 and 2025-1

The Assessment Rolls for the DBAAs are on file in the office of the City Clerk of the City of Santa Clarita, where they are available for public inspection. The Assessment Rolls are 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.