COUNTY OF LOS ANGELES
DEPARTMENT OF PARKS AND RECREATION
"Creating Community Through People, Parks and Programs"
Russ Guiney, Director

April 21, 2009

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

25 April 21, 2009

SACHI A. HAMAI
EXECUTIVE OFFICER

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

ADOPTION OF THE RESOLUTION DECLARING THE COUNTY'S INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR ZONES WITHIN LOS ANGELES COUNTY LANDSCAPING AND LIGHTING ACT (LLA) DISTRICT NOS. 1, 2, AND 4 AND ZONES THEREIN FOR FISCAL YEAR 2009– 2010; PRELIMINARILY APPROVING THE ENGINEER'S REPORT IN CONNECTION WITH THE LEVY OF ANNUAL ASSESSMENTS WITHIN SUCH ASSESSMENT DISTRICTS AND ZONES; AND SETTING A DATE, TIME AND PLACE FOR HEARING PROTESTS (SUPERVISORIAL DISTRICTS 1, 3, 4, AND 5) (3 VOTES)

SUBJECT

Adoption of the Resolutions of Intention to levy annual assessments for Landscaping and Lighting Act (LLA) District Nos. 1, 2, and 4 and Zones therein; preliminary approval of the engineer's report for the levy; and setting a date, time and place for hearing protests thereon.

IT IS RECOMMENDED THAT YOUR BOARD:

1. Find the proposed actions exempt from the California Environmental Quality Act, for the reasons cited herein.
2. Adopt Resolution of Intention, declaring the Board's intent to levy and collect assessments for the Los Angeles County LLA District Nos. 1, 2, and 4 and Zones therein for fiscal year 2009–2010 pursuant to the provisions of the Landscaping and Lighting Act of 1972, Section 22500 *et. seq.* of the California Streets and Highways Code, and as provided by Article XIIID of the California Constitution.
3. Approve and file the enclosed Engineer's Reports prepared in accordance with Section 22565 of the Landscaping and Lighting Act of 1972 for levy and collection of assessments for LLA District Nos. 1, 2, and 4 and Zones therein for fiscal year 2009–2010.

4. Set the public hearing (protest hearing) date for the levying and collection of assessments for LLA District Nos. 1, 2, and 4 and Zones therein for fiscal year 2009–2010, as in Section 22625 of the Act.
5. Instruct the Executive Officer of the Board to give notice of the public hearing (protest hearing) by publishing the Resolution of Intention at least 45 days prior to the scheduled public hearing (protest hearing) date of June 23, 2009 as required by Section 22626(a) of the Act.

IT IS FURTHER RECOMMENDED THAT, AT THE CONCLUSION OF THE PUBLIC HEARING (PROTEST HEARING), YOUR BOARD:

1. Order changes in any of the matters provided in the Engineer's Reports, including changes in the improvements, the proposed diagrams, or the proposed assessments as described in the Engineer's Reports if needed.
2. Adopt Resolution confirming the diagram and ordering the levying of annual assessments in LLA District Nos. 1, 2, and 4 and Zones therein for fiscal year 2009–2010, either as originally proposed or changed by the Board, and order the maintenance and operation work to be done for each LLA District and Zones therein.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTIONS

On July 12, 1979, August 10, 1995, and July 22, 1997, your Board approved the formation of LLA District Nos. 1, 2, and 4 and Zones therein, respectively, for the purpose of providing landscaping in County-administered LLA Districts and Zones therein pursuant to provisions of the Landscaping and Lighting Act of 1972 (Act). As the governing body, the Board of Supervisors is responsible for levying the annual assessment for landscape and park maintenance purposes.

On June 12, 1979, your Board approved a method of distributing maintenance costs on the basis of land use and/or benefit and this same method will be used to compute the fiscal year 2009–2010 assessments. This method and the proposed assessments on the various lots or parcels are shown in detail in the Engineer's Reports.

Implementation of Strategic Plan Goals

These actions will further the County's Strategic Plan Goals of Operational Effectiveness (Goal 1). These recommendations, in compliance with the Act and Article XIIID of the California Constitution, will allow the County to service and maintain the park, landscaping, and appurtenant facilities that benefit those who live within these Zones.

FISCAL IMPACT/FINANCING

All services provided in the Districts, and Zones therein, are funded by the assessments established by the Board of Supervisors. There is no fiscal impact to the General Fund.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

The Act sets forth procedures that must be followed for any fiscal year during which assessments levied in a prior fiscal year are to be continued. The Act, Government Code Section 53753, and the California Constitution have established procedures that must be followed for the levy of any new or increased assessments. The Act requires that your Board adopt a Resolution Initiating Proceedings, and generally describe any proposed improvements or substantial changes in existing improvements.

Your Board must also order the Director to declare the County's intention to levy assessments and to have prepared an Engineer's Report in accordance with Section 22565 *et. seq.* of the Act. The Report must show an estimate of the proposed costs of providing landscape and park maintenance services for the upcoming fiscal year beginning on July 1, 2009 and ending June 30, 2010. The Act further requires that the Engineer's Report provide a method of funding the assessment district with direct assessments collected via the consolidated tax bill. This LLA District provides for the assessment of landscape and park maintenance costs against the benefiting properties.

The passage of Proposition 218 in November 1996 added Articles XIIIC and XIIID to the California Constitution. Article XIIID contains additional requirements to those found in the Act that must be followed for the levying of new or additional assessments and the filing of the Engineer's Report.

The Report must clearly define the special benefit of the improvements and services to the property to be assessed. In addition, your Board is required to conduct a public hearing upon the proposed assessments and adjustments not less than 45 days from the date of the adoption of the Resolution of Intention. Notice of the public hearing may be done in accordance with standard noticing practices for public hearings.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

Approval of these recommendations will benefit these communities by providing funds for the continued beautification, maintenance and servicing of landscaped slopes, medians, park areas and appurtenant improvements.

ENVIRONMENTAL DOCUMENTATION

Approval of the proposed action is exempt from the CEQA, according to Section 15273(a)(1)(2)(3)(4) of the State CEQA Guidelines because CEQA does not apply to the establishment, modification, structuring, restructuring, or approval of rates, tolls, fares, or other charges by public agencies. The proposed action is also exempt from the CEQA because it is for the purposes of: (1) meeting operating expenses including employee wage rates and fringe benefits, (2) purchasing and leasing supplies, equipment, or materials, (3) meeting financial reserve needs and requirements, and/or (4) obtaining funds for capital projects necessary to maintain service within existing service areas, pursuant to Section 21080(b)8 (A)(B)(C) of the Public Resources Code.

CONCLUSION

It is requested that an executed copy of this document be retained by the Executive Officer-Clerk of the Board, one adopted copy each be forwarded to the Chief Executive Office, County Counsel and Auditor-Controller, and two adopted copies be forwarded to the Department of Parks and Recreation.

Respectfully submitted,

RUSS GUINEY
Director

RG:KEH:PM:rc

Attachments

c: County Counsel

COUNTY OF LOS ANGELES
BOARD OF SUPERVISORS

RESOLUTION DECLARING THE COUNTY'S INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR ZONES WITHIN LANDSCAPING AND LIGHTING ACT (LLA) DISTRICT NOS. 1, 2, AND 4 AND ZONES THEREIN FOR FISCAL YEAR 2009– 2010; PRELIMINARILY APPROVING THE ENGINEER'S REPORT IN CONNECTION WITH THE LEVY OF ANNUAL ASSESSMENTS WITHIN SUCH ASSESSMENT DISTRICTS AND ZONES; AND APPOINTING A TIME AND PLACE FOR HEARING PROTESTS

WHEREAS, the Board of Supervisors of the County of Los Angeles previously approved the formation of Los Angeles County Landscaping and Lighting Act (LLA) District Nos. 1, 2, and 4 respectively, for the purpose of providing funds for the operation of the LLA District and Zones therein within the County of Los Angeles pursuant to the provisions of the Landscaping and Lighting Act of 1972 Section 22500 et. seq. of the California Streets and Highways Code (Act); and

WHEREAS, the Board of Supervisors, on April 21, 2009, adopted a resolution initiating proceedings for the levying of assessments for landscape maintenance purposes for fiscal year 2009–2010 as required by law; and

WHEREAS, the Board has preliminarily approved and filed the Engineer's Report as required by law.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of the County of Los Angeles, State of California:

SECTION 1. That the public interest and convenience require, and that it is the intention of said Board of Supervisors to order, the expense necessary for the installation, maintenance, repairs, replacement, utilities, care, supervision and all other items necessary for proper maintenance and operation of Los Angeles County LLA District Nos. 1, 2, and 4 and Zones therein shall be assessed upon each lot or parcel of land lying within the LLA Districts in proportion to the estimated benefits received from the landscape improvements, and which should be assessed to pay the expense of the installation, maintenance and operation of said improvements. The preliminary Engineer's Report on file with the Executive Officer-Clerk of the Board of Supervisors describes the boundaries of the Zones within each LLA District, the locations and improvements within the Zones, and the proposed assessment on each lot or parcel of land included therein.

SECTION 2. That none of the assessments are proposed to be increased above the amounts previously authorized by said Board of Supervisors. The preliminary Engineer's Report describes the proposed assessments that have been adjusted for the cost of living, based on the Consumer Price Index, for All Urban Consumers for the Los Angeles Riverside-Orange County Area (CPI), provided by the U.S. Department of Labor, in accordance with Article XIIID of the California Constitution. The Engineer's Report also describes the proposed assessments to which credits have been applied due to a surplus in improvement funds in accordance with Section 22656 of the Act.

SECTION 3. That the amounts to be assessed for the expense of such installation, maintenance, and operation of the work or improvements above described shall be levied and collected in the same manner and by the same officers as taxes for County purposes are levied and collected and shall be disbursed and expended for installation, maintenance, operation and service of the LLA Districts, all as described in the Engineer's Report and Section 1 of this Resolution.

SECTION 4. That the proceedings for the levying of assessments shall be taken under and in accordance with the Act as heretofore defined.

SECTION 5. That on June 23, 2009 at the hour of 9:30am of said day, is the day and hour and the Chambers of the Board of Supervisors, Room 381, Kenneth Hahn Hall of Administration, 500 West Temple Street (corner of Temple Street and Grand Avenue), Los Angeles, California 90012, is the place fixed by said Board of Supervisors when and where any and all persons may hear and be heard.

SECTION 6. That the Executive Officer-Clerk of the Board of Supervisors shall cause notice of hearing, in the form and manner specified in Section 6061 of the Government Code to be published in a newspaper of general circulation, not less than ten days prior to the date of said hearing as stated above in this Resolution.

The foregoing resolution was on the 21st day of April, 2009 adopted by the Board of Supervisors of the County of Los Angeles and ex-officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI
Executive Officer of the
Board of Supervisors of
the County of Los Angeles

By Charlotte R. Bradfield
Deputy

APPROVED AS TO FORM:

By Christina A. Salseda
Principal Deputy County Counsel

COUNTY OF LOS ANGELES
BOARD OF SUPERVISORS

RESOLUTION ORDERING THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS FOR ZONES WITHIN IN LOS ANGELES COUNTY LANDSCAPING AND LIGHTING ACT (LLA) DISTRICT NOS. 1, 2 AND 4 AND ZONES THEREIN FOR FISCAL YEAR 2009-2010

WHEREAS, the Board of Supervisors on April 21, 2009, adopted a Resolution of Intention declaring the Board's intention to levy and collect annual assessments for Los Angeles County Landscaping and Lighting Act (LLA) District Nos. 1, 2 and 4 and Zones therein for fiscal year 2009-2010, for the purpose of providing funds for the provision of landscape maintenance services located therein, pursuant to provisions of the Landscaping and Lighting Act of 1972 section 22500 *et. seq.* of the California Streets and Highways Code (Act); and

WHEREAS, the Director of the Department of Parks and Recreation has prepared and filed a preliminary Engineer's Report with the Board of Supervisors as required by law; and

WHEREAS, said Board did proceed to give notice in the manner required by law of the time and place for a public hearing on the levy of the proposed assessments; and

WHEREAS, the Board of Supervisors has heard all testimony and evidence and is desirous of proceeding with the levying of the assessments.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of the County of Los Angeles, State of California:

SECTION 1. The Board of Supervisors of the County of Los Angeles hereby finds that the public interest and convenience requires the continued maintenance of the landscape improvements in the existing LLA District Nos. 1, 2 and 4 and Zones therein.

SECTION 2. The landscape maintenance district diagrams and assessments as set forth in said Report, or as modified, are hereby approved, confirmed and adopted by the Board of Supervisors.

SECTION 3. The adoption of this Resolution constitutes the levy of assessments for the fiscal year commencing July 1, 2009 and ending June 30, 2010.

SECTION 4. That none of the assessments are proposed to be increased above the amounts previously authorized by said Board of Supervisors. The Engineer's Report describes the proposed assessments that have been adjusted for the cost of living, based on the Consumer Price Index, All Urban Consumers for the Los Angeles-Riverside-Orange County Area (CPI), provided by the U. S. Department of Labor, in accordance with Article XIIID of the California Constitution. The Engineer's Report also describes the proposed assessments to which credits have been applied due to a surplus in improvement funds in accordance with Section 22656 of the Landscape and Lighting Act.

SECTION 5. The amounts to be assessed for the expenses of the installation, maintenance, operation and service as described in said Report and Resolution shall be levied and collected in the same manner and by the same officers as taxes for County purposes are levied and collected and shall be disbursed and expended for maintenance, operation, and service of the said LLA District Nos. 1, 2, and 4 and Zones therein, all as described in the Engineer's Report and in Section 1 of the Resolution of intention.

SECTION 6. That the proceedings for the levying of assessments shall be taken under and in accordance with the Act as heretofore defined.

SECTION 7. The Clerk of the Board is hereby ordered and directed to file a certified copy of the landscape maintenance district diagrams and assessments, together with a certified copy of this Resolution upon its adoption, with the County Auditor-Controller.

The foregoing resolution was on the 23rd day of June, 2009 adopted by the Board of Supervisors of the County of Los Angeles and ex-officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI
Executive Officer of the
Board of Supervisors of
the County of Los Angeles

By: Lachelle Smitherman
Deputy

APPROVED AS TO FORM:

By Christina A. Salseda
Principal Deputy County/ Counsel

COUNTY OF LOS ANGELES
DEPARTMENT OF PARKS AND RECREATION
SPECIAL DISTRICTS SECTION

ENGINEER'S COMBINED ANNUAL LEVY REPORT

DISTRICT NOS. 1, 2, AND 4
FISCAL YEAR 2009/2010

INTENT MEETING: April 21, 2009
PUBLIC HEARING: June 23, 2009

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ENGINEER'S REPORT AFFIDAVIT

Los Angeles County Landscaping and Lighting Act District Nos. 1, 2 and 4

Los Angeles County Department of Parks & Recreation
Los Angeles County, State of California

This Report describes the Districts and Zones therein including the improvements, budgets, parcels and assessments to be levied for fiscal year 2009/2010, 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 District. The undersigned respectfully submits the enclosed Report as directed by the County of Los Angeles Board of Supervisors.

Dated this 7th day of April, 2009.

Willdan Financial Services

Stacee Reynolds, Project Manager
District Administration Services

By: Richard Kopecky

Richard Kopecky
R. C. E. # 16742

REGISTERED PROFESSIONAL ENGINEER
RICHARD L. KOPECKY
C 16742
EXP 6-30-09
CIVIL
STATE OF CALIFORNIA

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I. OVERVIEW

A. Introduction

The County of Los Angeles ("County") Department of Parks and Recreation, annually levies and collects special assessments in order to maintain landscape improvements within unincorporated County areas. These improvements are located within three (3) Districts established pursuant to the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (the "1972 Act").

This Engineer's Combined Annual Levy Report (the "Report") describes the Districts, the zones therein, annexations, or changes to the Districts, and the proposed assessments for fiscal year 2009/2010. The proposed assessments presented in this Report are based on the historical and estimated costs to maintain the improvements that provide special benefit to properties within the Districts. The costs of improvements and the annual levy include the expenditures, deficits, surpluses, revenues, and reserves associated with those improvements. Each parcel is assessed proportionately for only those improvements provided and for which the parcel receives benefit.

The County may initiate proceedings for changes to the districts and zones for the continued maintenance and servicing of landscaping improvements by passing a Resolution. The initial resolution generally describes the territory within the districts and zone and any substantial changes in the districts or zones and orders an engineer to prepare and file a detailed report.

This Engineer's Report for the ***Los Angeles County Park and Recreation District*** (hereafter referred to as "District") has been prepared pursuant to *Sections 22622, in accordance with Article 4 (commencing with Section 22565) of Chapter 1* of 1972 Act. The Report and the proposed assessments contained herein have been prepared in accordance with said requirements and the provisions of the California Constitution Article XIII D.

This Report, prepared by a licensed engineer, details the Districts and Zones and includes; plans and specifications of the improvements; an estimate of the costs of the improvements, including maintenance and servicing; a diagram, i.e., maps of the districts and zones showing the boundary of the districts and zones, the parcels or lots which benefit, and an estimate of costs of the improvements, maintenance and servicing. Once the Report is completed, it is presented to the Los Angeles County Board of Supervisors (the legislative body for the districts, hereafter referred to as the "Board of Supervisors") for its review. The Board of Supervisors may approve the Report as presented or may order amendments to the Report and approve the Report as modified.

After the Report is approved, the Board of Supervisors shall adopt the Resolution of Intention which declares its intent to levy and collect assessments within the Districts and Zones, which includes a description of the improvements, the maintenance and servicing of those improvements, refers to the assessment Districts and Zones by their distinctive designations, may refer to the Report for the details of the Districts

and Zones, and sets the time and place for a public hearing on the levy of the proposed annual assessments.

At the public hearing, the Board of Supervisors will consider any public testimony in favor and/or opposing the assessments to fund the continued maintenance and servicing of the improvements. *In conjunction with this hearing, any new or increased assessments will require confirmation of the assessment through a property owner protest ballot proceeding pursuant to the provisions of the California Constitution Article XIII D.*

Following consideration of public comments and protests at the noticed public hearing and review of the Engineer's Combined Annual Levy Report, the Board of Supervisors may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments, the Board of Supervisors may order the levy and collection of assessments for fiscal year 2009/2010 pursuant to the 1972 Act. In such case, the assessment information will be submitted to the County Auditor/Controller, and included on the property tax roll for each benefiting parcel for fiscal year 2009/2010.

For the purposes of this Report, the word "parcel" refers to an individual property assigned its own Assessment Number by the County of Los Angeles Assessor's Office. The County of Los Angeles Auditor/Controller uses Assessment Numbers and specific Fund Numbers to identify properties on the tax roll assessed for special district benefit assessments.

B. Historical Background

LLA District No. 1

On July 12, 1979, the Board of Supervisors approved the formation of County Valencia Area-Wide Landscaping and Lighting Act (LLA) District No. 1 to provide for the maintenance and servicing of landscape improvements located in the medians throughout the District. On November 18, 1997, a joint resolution with the City of Santa Clarita was adopted for the transfer of jurisdiction (responsibility) for portions of this District. The Department of Parks and Recreation (the Department) currently administers the remaining portions of Los Angeles County LLA District No. 1 that was not transferred to the City of Santa Clarita, and is responsible for contracted landscape maintenance services for medians along Stevenson Ranch Parkway and Pico Canyon Road.

LLA District No. 1 includes the following three (3) assessment district designations:

- LLA District No. 1, Stevenson Ranch Parkway / Pico Canyon Road, annexed on July 1, 2002 (Los Angeles County Valencia Area-Wide LLA District No. 1)
- Annexation A-Copperhill Drive (Los Angeles County Valencia Area-Wide LLA District No. 1A), annexed on August 27, 2002
- Annexation B- Plum/White's Canyon (Los Angeles County Valencia Area-Wide LLA District No. 1B), annexed on June 29, 2003

LLA District No. 2

On August 10, 1995, the Board of Supervisors adopted a Resolution approving the consolidation of twenty-six (26) individual County-administered LLA Districts into Zones within a single district, which was designated Los Angeles County LLA District No. 2.

The Department currently administers Los Angeles County LLA District No. 2 and its subsequent Zones located within unincorporated areas of Los Angeles County.

Currently, LLA District No. 2 includes the following twenty-three (23) Zone designations:

2-19	Sagewood Valencia	2-40	Castaic Shadow Lake
2-20	El Dorado Village	2-43	Rowland Heights
2-21	Sunset Pointe	2-44	Bouquet Canyon
2-25	Stevenson Ranch	2-45	Lake Los Angeles
2-26	Emerald Crest	2-48	Shadow Hills
2-28	Vista Grande	2-51	Valencia High School
2-32	Lost Hills Commercial	2-55	Castaic North Bluff
2-33	Canyon Park	2-56	Commerce Center Area Wide
2-34	Hacienda	2-58	Rancho El Dorado
2-35	Montebello	2-62	Canyon Heights
2-36	Mountain Valley		
2-37	Castaic Hillcrest		
2-38	Sloan Canyon		

On June 26, 2001, the Board of Supervisors approved the increase of assessment on Zone 28 - Vista Grande by an additional $366.80 per parcel, and added a Consumer Price Index (CPI) adjustment to begin in fiscal year 2002/03.

On June 26, 2001, the Board of Supervisors approved the detachment of Lot 1 of Tract 33158 from Zone 20 – El Dorado Village. This parcel was an apartment building and the owners will maintain the landscaping with their own forces.

On June 25, 2002, pursuant to the provisions of the California Constitution Article XIII D Section 4, the Board of Supervisors increased the assessment for Phases I and II within Zone 25 (Stevenson Ranch) by $197 per parcel (From $300 to $497 per parcel). Phase III was also converted from a one-Parcel equals one-Equivalent Dwelling Unit system to a multi-tiered Equivalent Dwelling Unit methodology (see Section IV.D for details.) In addition, as part of the proceedings for the assessment increase in Phase I and II and the modification to the method of apportionment and assessments for Phase III, the Board of Supervisors adopted a CPI adjustment for the annual assessments.

On June 25, 2002, the Board of Supervisors detached Zone 57 – Valencia Commerce Center - Local. The Valencia Commerce Center Business Association maintains the landscaping.

On July 24, 2002, the Lake Los Angeles Park property was deeded to the County of Los Angeles. A Memorandum of Understanding between the Lake Los Angeles Park Board and the County of Los Angeles identifies priorities for use of the assessments for Zone 45 - Lake Los Angeles.

On November 23, 2004 the Board of Supervisors approved an amendment to the rate and method of apportionment for LLA District No. 2 Zone 26 – Emerald Crest. The assessments rate was amended from a per parcel calculation to an Equivalent Dwelling Unit ("EDU") methodology and was set at a rate of $125.00 per EDU. Beginning in fiscal year 2006/2007 the assessment may be increased annually for inflation based on the Consumer Price Index, All Urban Consumers for Los Angeles-Riverside-Orange County Area as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor. For fiscal year 2008/2009, assessment rate per parcel is $133.39.

On February 20, 2007 the Board of Supervisors approved the transfer of jurisdiction over LLA District No. 2, Zone No. 52 Mountain View East to the City of Santa Clarita.

On July 3, 2007, the Board of Supervisors approved the transfer of jurisdiction over LLA District No.2, Zone No. 47 North Park to the City of Santa Clarita.

On July 1, 2008 the Board of Supervisors approved an amendment to the rate and method of apportionment for LLA District No. 2 Zone 21 – Sunset Pointe. The assessment rate was amended from a per parcel calculation to an Equivalent Dwelling Unit ("EDU") methodology and was set at a rate of $750.00 per EDU.

LLA District No. 4

On July 8, 1997, the Board of Supervisors adopted a Resolution approving the formation of Los Angeles County LLA District No. 4 with the developments known as "The Enclave" (Zone 63) and "Double C Ranch" (Zone 64) being established as the first two Zones within this District. The Department currently administers Los Angeles County LLA District No. 4 and its subsequent Zones that were annexed to the District, each located within unincorporated areas of Los Angeles County.

Currently, LLA District No. 4 includes the following seventeen (17) Zone designations:

4-63	The Enclave	4-70	Lakeview
4-64	Double C Ranch	4-71	Haskell Canyon Ranch
4-65	Fair Oaks Ranch, Phase I	4-72	Copperhill twenty-two
4-65A	Fair Oaks Ranch, Phase II & III	4-73	Westridge

4-65B	Fair Oaks Park	4-74	Tesoro Del Valle
4-66	Valencia Marketplace	4-75	Westridge Area wide
4-67	Miramontes	4-76	Tesoro Adobe Park
4-68	West Creek Copperhill Village	4-77	West Creek Park
4-69	West Creek Canyon Estates		

On July 10, 2001, the Board of Supervisors approved the annexation of Zone 73 – Westridge, Zone 74 – Tesoro del Valle, and Zone 75 – County Valencia Westridge Area Wide into LLA District No. 4.

In May 2004 the improvements within Zone 73 and Zone 74 were modified as follows:

The maintenance of the slopes around Stevenson Ranch High School was added to the list of improvements for Zone 73, however the assessment rate was not affected by the additional improvements.

The maintenance area to be maintained within Zone 74 was reduced by 1,151,934 square feet (105 acres to 79 acres). However, the maintenance associated with the Cherry Tree Mitigation area was added to the list of improvements for Zone 74, and the assessment rate will not be affected by these changes.

On August 27, 2002, the Board of Supervisors approved the formation of Zone 65A for Phase II and Phase III of Fair Oaks Ranch.

On June 24, 2003, the Board of Supervisors approved the annexation of Zone 76 – Tesoro Adobe Park into LLA District No. 4.

On June 22, 2004, the Board of Supervisors approved annexations of Zone 65B annexation 2 – Fair Oaks Park into LLA District No. 4. For the fiscal year 2004/2005 the assessment rate was based on an Equivalent Dwelling Unit methodology and was set at $164.00 per EDU which may be increased annually for inflation based on the Consumer Price Index, All Urban Consumers for the Los Angeles-Riverside-Orange County Area (CPI) as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor.

On June 22, 2004 the Board of Supervisors also approved an amendment to the rate and method of apportionment for LLA District No. 4 Zone 68 – Westcreek Copperhill Village and Zone 69 – Westcreek Canyon Estates. The assessment rate was amended from a per parcel calculation to an Equivalent Dwelling Unit methodology and was set at $174.80 per EDU for Zone 68 and $882.00 per EDU for Zone 69. The assessments may be increased annually for inflation based on the Consumer Price Index, All Urban Consumers for Los Angeles-Riverside-Orange County Area as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor.

On May 30, 2006 the Board of Supervisors approved annexations of Zone 77 – West Creek Park into LLA District No.4. For fiscal year 2006/2007 the assessment rate was based on an Equivalent Dwelling Unit Methodology and was set at $69.97 per EDU.

On July 31, 2007 the Board of Supervisors approved the increase of assessment rate in LLA District No. 4, Zone No. 68 – West Creek Copperhill Village, Zone 69 – West Creek Canyon Estates, and Zone 77 – West Creek Park. For Zone 68, the maximum assessment rate was set at $97.92 per Residential EDU and $111.58 per Commercial EDU. For Zone 69, the maximum assessment rate was set at $972.79 per Residential EDU and $1,012.37 per Commercial EDU. For Zone 77, the maximum assessment rate was set at $268.38 per EDU. Commencing with fiscal year 2007/2008, the maximum assessments for Zone 68 and Zone 69 will increase annually for inflation based on the Consumer Price Index, All Urban Consumers for Los Angeles-Riverside-Orange County Area as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor.

In 2008, the Special Districts Section in collaboration with the Tesoro Del Valle Home Owners Association is proposing a 3-year infrastructure improvement and beautification project in LLA District 4, Zone 74 (Tesor Del Valle). The project will be undertaken utilizing reserve funds from assessments collected in the Zone.

On July 1, 2008 the Board of Supervisors approved the addition of a Consumer Price Index (CPI) as an adjustment component for LLA District No.4 Zone 77 – West Creek Park. Beginning in fiscal year 2009/10, the assessment may be increased annually for inflation based on the Consumer Price Index, All Urban Consumers for Los Angeles-Riverside-Orange County Area as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor.

C. Effects of the Right to Vote on Taxes Act (Proposition 218)

In November 1996, the California voters approved Proposition 218 by a margin of 56.5% to 43.5%. The provisions of the Proposition, now California Constitutional Articles XIII C and XIII D established certain requirements and procedures for all local taxes, assessments, fees, and charges. Specifically, Article XIII D addressed the substantive and procedural requirements for assessments. Article XIII D affect all assessments upon real property for a special benefit conferred on the property. Assessments imposed under the Landscaping and Lighting Act of 1972 are considered benefit assessments.

Each and every parcel included in the original District formations and each subsequent annexation was conditioned to install landscape improvements before the development could proceed. In order to preserve the investment in the landscape improvements, the developer formed a district or annexed to an existing District to ensure the ongoing maintenance and operation of the landscape improvements associated with the development. Each developer, who did own all of the parcels subject to the assessment, agreed to the formation or annexation and the assessments being imposed. Subsequent owners of parcels were also made aware through title reports and Department of Real Estate "White Paper" reports that the parcels were in the District

and were subjected to the assessments and therefore, purchase of the parcel(s) was also an agreement to be subject to the assessments. As such, the assessments for all the Districts and Zones described in this Report that were established prior to the passage of Proposition 218 are exempt from the provisions of Article XIII D. All subsequent formations or annexations that required the establishment of a new assessments as well as any subsequent increases to existing assessments including any inflationary adjustments or changes in the method of apportionment, if any, have been established and approved pursuant to the procedure and approval process of Section 4 of Article XIII D. It is the Assessment Engineer's understanding that the assessments established for each District and the Zones therein were originally imposed to fund a degree of maintenance, which can fluctuate from year to year, but as long as the maximum assessment for any prior year is not exceeded in future years, assessment balloting is not required.

LLA District No. 1

The annual assessment for LLA District No. 1 is not impacted by any additional requirements of Proposition 218 as it falls within the specified exemption of the Proposition. Assessments for Annexation A-Copperhill Drive and Annexation B-Plum/White's Canyon were approved pursuant to Article XIII D in fiscal year 2003/2004.

LLA District No. 2

All of the Zones within LLA District No. 2 addressed in this Engineer's Report except Zone Nos. 32, 38, 45, 51, 55, and 58 are exempt from Article XIII D of the California Constitution. Assessments for Zone Nos. 32, 45, 55, and 58 were approved pursuant to Article XIII D in Fiscal Year 1997/98. Assessments for Zone Nos. 38 and 51 were approved pursuant to Article XIII D in fiscal year 1998/99.

LLA District No. 4

Assessments for Zone Nos. 63 and 64 of LLA District No. 4 were approved pursuant to Article XIII D in fiscal year 1997/98 when the District was formed. Assessments for Zone Nos. 65, 66, and 67 were approved pursuant to Article XIII D in fiscal year 1998/99. Assessments for Zone Nos. 68, 69, 70, and 71 were approved pursuant to Article XIII D in fiscal year 1999/2000.

Assessments for Zone No. 72 were approved pursuant to Article XIII D in fiscal year 2000/2001. Assessments for Zone Nos. 73, 74, and 75 were approved pursuant to Article XIII D, in fiscal year 2001/2002 (July 10, 2001).

Assessments for Zone No. 76 were approved pursuant to Article XIII D, in fiscal year 2003/2004 (June 24, 2003).

Assessments for Zone No. 77 were approved pursuant to Article XIII D, in fiscal year 2005/06 (May 30, 2006). Zone No. 77 was first assessed in fiscal year 2006/2007.

Assessments for Zone Nos. 68, 69 and 77 were amended and approved pursuant to Article XIII D in fiscal year 2007/08 (July 31, 2007).

Assessments for Zone No. 21 were amended and approved pursuant to Article XIII in fiscal year 2008/09 (July 1, 2008).

D. Zones with Consumer Price Index Allowances

As part of the assessment approval process, property owners for the following Zones authorized an annual increase in the assessments in an amount not to exceed the change in the Consumer Price Index, of All Urban Consumers, for the Los Angeles-Anaheim-Riverside Area ("CPI"), from February of the prior year to February of the current calendar year. This increase enables the District to keep current with increases in the cost of labor and materials. There was no increase in CPI from February 2008 to February 2009.

LLA District No. 1

LLA District No. 1A — Annexation A-Copperhill Drive
LLA District No. 1B — Annexation B- Plum/White's Canyon

LLA District No. 2

Zone 25 Stevenson Ranch
Zone 26 Emerald Crest
Zone 28 Vista Grande
Zone 38 Sloan Canyon
Zone 51 Valencia High School

LLA District No. 4

Zone 65 Fair Oaks Ranch Phase I
Zone 65A Fair Oaks Ranch Phase II & III
Zone 65B Fair Oaks Park
Zone 66 Valencia Marketplace
Zone 67 Miramontes
Zone 68 West Creek Copperhill Village
Zone 69 West Creek Canyon Estates
Zone 70 Lakeview
Zone 71 Haskell Canyon Ranch
Zone 72 Copperhill Twenty-Two
Zone 73 Westridge
Zone 74 Tesoro Del Valle
Zone 75 Westridge Area-Wide
Zone 76 Tesoro Adobe Park
Zone 77 West Creek Park

II. DESCRIPTION OF THE DISTRICTS

A. Description of District Services

The Districts and subsequent zones and annexations provide and ensure the continued maintenance, servicing, administration, and operation of various landscaping improvements and associated appurtenances located within the public rights-of-way and dedicated landscape easements associated with the various tracts and on individual parcels located within the Districts. Each tract or parcel is identified within a designated zone with differing costs and benefits to the parcels within that zone. The spreading of the improvement costs is based upon the total cost of the improvements within each zone and is proportionately spread among all benefiting properties within the zone based on either acreage or number of parcels. Each property is assessed only for the cost of the improvements from which benefit is received.

The services necessary for the Districts include, but are not limited to, and may be generally described as follows:

The operation, maintenance and servicing of landscaping, including trees, shrubs, grass, and other ornamental vegetation, and appurtenant facilities, including irrigation systems and drainage devices located in public places within the boundaries of the Districts.

Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of the landscaping and appurtenant facilities, including repair, removal, or replacement of all or part of any of the landscaping or appurtenant facilities; providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, and treating for disease or injury; the removal of trimmings, rubbish, debris, other solid waste; and pest control.

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

Plans and Specifications for the improvements for each of each of the zones are voluminous and are not bound in this Report. The plans and specifications for the improvements are on file at the Los Angeles County Department of Parks and Recreation, Special Districts Section and by reference are incorporated and made part of this Report.

Note: In District 4, Zone 70 there is no brushing in the zone, there are no easements for the brushing areas and brushing is not shown on the turnover sheets, plans or exhibits.

Commencing in fiscal year 2009/2010 and terminating in fiscal year 2010-2011, a portion of Zone 74 (Tesoro Del Valle)'s accumulated reserve funds will be utilized to undertake various infrastructure improvement and planting projects. The projects

will be limited only to common areas within the boundaries of LLA District 4, Zone 74.

The proposed 3-year project for Zone 74 will plan to deliver the following:

1. Planting of 1000 tress of varying species in the common areas of the Zone
2. Addition of Ranch Style Plastic Fencing to the perimeter areas of the Zone
3. Add Backflow protection devices against theft and weather elements
4. Addition of turf areas
5. Addition of Fertigation system to the irrigation infrastructure for the delivery of nutrients, and rodent and pest control measures
6. Mulching on an annual basis

Completion of the above noted projects is strictly contingent upon the availability of funding. The timelines for completion of the above noted projects will be established at the sole discretion of Special Districts.

B. Benefit Zone Diagrams

Appendix B shows the exterior boundaries of each of the Zones within LLA District Nos. 1, 2, and 4. The diagram for Zone No. 25 has been amended to include 5.61 acres that were erroneously omitted from the diagram approved on June 29, 1999. This acreage does not include any assessable parcels and does not increase the assessment. In addition, the diagram for Zone No. 38 has been amended to include 4.53 acres. This acreage does not include any assessable parcels and does not increase the assessment. The diagram for District 1 has been amended to show only Zone 25 as the boundaries. In addition to the current medians within District 1 the amended map will show the location of additional maintenance areas along Pico Canyon (91,340 square feet) and 680 additional square feet of medians along Stevenson Ranch Parkway. The lines and dimensions of each existing parcel within each Zone for the 2009/2010 Assessment are shown on the Assessor's maps maintained by the County of Los Angeles, Office of the Assessor. Each existing parcel is identified by a distinctive number (Assessor Parcel Number) which is shown on the Assessor's maps. Said maps are incorporated herein by reference.

C. Summary of Parcels/EDUs by District Information

The following table provides a listing of the estimated number of assessable parcels/EDUs for each of the Districts and Zones for fiscal year 2009/2010:

Zone No.	Zone Name	Assessable Parcels	Assessable EDUs
1-1	Stevenson Ranch/PICO Parkway Area Wide	3,683	
1-1A*	Annex A Copperhill Area Wide	2,691	3,782.47
1-1B*	Annex B Plum/Whites Canyon Area Wide	1,712	1,717.60
2-19	Sagewood Valencia	159	
2-20	El Dorado Village	628	
2-21*	Sunset Pointe	265	299.96
2-25*	Stevenson Ranch	3,682	3,873.20
2-26	Emerald Crest	134	
2-28	Vista Grande	84	
2-32	Lost Hills Commercial	5	
2-33	Canyon Park	501	
2-34	Hacienda	2,930	
2-35	Montebello	1,958	
2-36	Mountain Valley	289	
2-37	Castaic Hillcrest	897	
2-38	Sloan Canyon	378	
2-40	Castaic Shadow Lake	304	
2-43	Rowland Heights	208	
2-44	Bouquet Canyon	302	
2-45	Lake Los Angeles	4,479	
2-48	Shadow Hills	105	
2-51	Valencia High School	806	
2-55	Castaic North Bluff	290	
2-56	Commerce Center A/W	985	
2-58	Rancho El Dorado	100	
2-62	Canyon Heights	218	
4-63	The Enclave	77	
4-64	Double C Ranch	297	
4-65	Fair Oaks Ranch, Phase I	396	
4-65A*	Fair Oaks Ranch, Phase II & III	796	1,002.30
4-65B*	Fair Oaks Park	429	635.30
4-66	Valencia Marketplace	30	
4-67	Miramontes	399	
4-68*	West Creek Copperhill Village (1)	857	1,136.62
4-69*	West Creek Canyon Estates (2)	410	886.94
4-70	Lakeview	84	
4-71	Haskell Canyon Ranch	222	
4-72	Copperhill 22	22	
4-73	Westridge	1,021	
4-74	Tesoro Del Valle	1,095	
4-75	Westridge Area Wide	1,021	
4-76*	Tesoro Adobe Park	1,137	1,137.00
4-77*	West Creek Park	1,257	1,995.00

(*) These zones are assessed by EDUs (Equivalent Dwelling Units)
(1) Zone 68 is comprised of 1,128 Residential and 8.62 Commercial EDUs.
(2) Zone 69 is comprised of 879 Residential and 7.94 Commercial EDUs.

III. DISTRICT BUDGETS

A. Estimated Cost of Improvements

The 1972 Act provides that the estimated costs of the improvements for the fiscal year shall include the total cost of constructing or installing all proposed improvements, the total cost of maintaining and servicing all existing and proposed improvements, and incidental expenses. Incidental expenses may include reserves to fund the maintenance and servicing of the Zones until December 10 of the fiscal year or whenever the Department begins to receive revenue from assessments collected by the County Auditor-Controller.

The 1972 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 parcels within each District and Zone is the total cost of installation, maintenance and servicing with adjustments either positive or negative for reserves, surpluses, deficits, and/or contributions.

Over the next fiscal year, reserve funds for Zone 25 and 73 will be used for various Capital Improvement Projects. Descriptions for these projects will be available at the office of the Los Angeles County Department of Parks and Recreations, Special District Sections.

The specific estimated costs of improvements for each of the Zones are extensive and are not bound in this Report but are incorporated herein by reference. The estimated costs are on file in the office of the Los Angeles County Department of Parks and Recreation, Special Districts Section, where they are available for public inspection.

B. Zone Budgets

The Zone Budget for fiscal year 2009/2010 has been included as Appendix A of this Report. Please refer to that section for details.

IV. METHOD OF APPORTIONMENT

A. General

The 1972 Act 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. The Proposition provides that only special benefits are assessable, and the County 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 the district. The general enhancement of property value does not constitute a special benefit.

B. Special Benefit

In a landscape maintenance district or zone the developers of the land typically install the landscape improvements for the benefit of properties within the development, and the continued maintenance is guaranteed through the establishment of a landscape maintenance district. If the installation of the improvements and the guaranteed maintenance did not occur, the lots would not have been established and could not have been sold to any distinct and separate owner. The establishment of each distinct or zone and separate 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 a zone receives a special and distinct benefit from the improvements and to the same degree.

The improvements continue to confer a particular and distinct special benefit upon parcels within the Zones because of the nature of the improvements. The proper maintenance of landscaping and appurtenant facilities specially benefit parcels within the Zones by moderating temperatures, and providing oxygenation thereby enhancing the environmental quality of the parcels and making them more desirable. The spraying and treating of landscaping for disease reduces the likelihood of insect infestation and other diseases spreading to landscaping located throughout the properties within the Zones. The proper maintenance of the landscaping, ornamental structures, and appurtenant facilities reduces property-related crimes (especially vandalism) against properties in the Zones. The landscaping helps to visually join the various segments of the community, which enhance property. Finally, the proper maintenance of landscaping and ornamental structures improves the attractiveness of

the properties within the Zones and provides a positive visual experience each and every time a trip is made to or from the property.

C. General Benefit

In addition to the special benefits received by the parcels within each of the various Districts or Zones, the maintenance, operation, and servicing of landscaping may indirectly benefit surrounding properties or the public at large. However, it has been determined that in most cases, the benefits conferred on other properties or to the public at large is more general in nature and are not consider special benefits. For example, the proper maintenance of landscaping and appurtenant facilities within the District and Zones control dust from blowing onto properties within the Zones, but may also indirectly control dust from blowing onto properties outside of the Zones. The spraying and treating of landscaping for disease reduces the likelihood of insect infestation and other diseases spreading to landscaping throughout Zones, but also reduces the likelihood that other properties within the County would be affected. In addition, the proper maintenance of landscaping and ornamental structures provides a positive visual experience to persons passing by the Zones. Although these examples could be considered benefits, they are clearly incidental benefits conferred by the proper maintenance of the improvements and not a direct and special benefit to any properties other than those for which the improvements are maintained. Therefore, it has been determined that all improvements provided by the Districts are considered only special benefits for assessment purposes unless otherwise noted. Any portion of the improvements and the costs associated with those improvements determined to be a quantifiable general benefit will be funded from other revenue sources and will be excluded from the special benefit assessments.

LLA District No. 1

Parcel assessments and benefits for the original parcels in LLA District No. 1 were addressed in the 1997/98 Engineer's Report. The majority of the improvement maintenance within this District was transferred to the City of Santa Clarita in November 1997 with the remaining maintenance for LLA District No. 1 being associated with improvements in the area known as Stevenson Ranch, the boundaries of which are coterminous with the boundaries of Zone 25 of LLA District No. 2. This transfer of a portion of the improvements to the City of Santa Clarita did not change the benefit findings established in the 1997/98 Engineer's Report, as the remaining improvements are associated specifically with the properties in Stevenson Ranch. Similar to LLA District No. 1, the improvements associated with Annexation LLA District No. 1A-Copperhill Drive and Annexation LLA District No. 1B-Plum/White's Canyon, are specifically within the boundaries of those annexation areas and provide a special benefit to only parcels within those respective areas. The general and special benefits for Annexation LLA District No. 1A-Copperhill Drive and Annexation LLA District No. 1B-Plum/White's Canyon were addressed in the 2002/2003 and 2003/2004 Engineer's Reports respectively.

The primary benefits derived from the maintenance of the specific landscape improvements associated with each of these distinctive areas of LLA District No. 1 are the beautification of the roadways system associated with those properties and which is traveled by the residents within each of these respective communities. In view of the fact that the benefits derived apply equally to all residents and parcels, within each respective area, it has been determined that only the taxable parcels within each respective area of LLA District No. 1 (Stevenson Ranch, Annexation 1A and Annexation 1B) receive benefit from the improvements associated with their respective development and community and the net amount to be assessed in each respective area shall be apportioned to only those parcels that benefit in those respective areas.

LLA District No. 2

For Zone Nos. 19, 20, 21, 25, 26, 28, 32, 45, 55, and 58, the determination of general and special benefits were addressed in the 1997/98 Engineer's Reports. For Zone Nos. 38 and 51, the determination of general and special benefits was addressed in the 1998/99 Engineer's Report. For Zone No. 25, the determination of general and special benefits was addressed in the 2002/2003 Engineer's Report. Said benefits are summarized as follows:

Zone Nos. 32, 38, 51, 55, and 58

All of the lots or parcels within each of the zones receive all of the unique, special benefits equally from the maintenance of the improvements. Since all of the benefits are special, there are no general benefits to the lots or parcels within the zone. No parcels outside the zone benefit from the maintenance of the improvements; therefore, there are no benefits of a general nature to the public at large.

Zone No. 45

Lake Los Angeles Park also known as (a.k.a.) Stephen Sorenson Park is available for the use and enjoyment of residents, customers, clients, employees, and visitors of those parcels located within the benefit zone, as well as residents, customers, clients, employees, and visitors of those parcels located outside of the benefit zone. For Lake Los Angeles Park, the potential for use of the park facilities by residents, customers, clients, employees, and visitors of those parcels located within the benefit zone is the portion of the benefit allocable to special benefit. The potential for use of the park facilities by residents, customers, clients, employees, and visitors of those parcels located outside the benefit zone is the portion of the benefit allocable to general benefit.

Using a combination of the number of developed parcels outside the benefit zone and a limited survey of park use, it was determined that the general benefit was 2% and the special benefit was 98%.

The primary benefits derived from the maintenance and improvements for Lake Los Angeles Zone No. 45 are the beautification of a community park, the creation of an

open space, and the development of recreational areas that are available to be used and/or enjoyed by all of the property owners within the zone. In view of the fact that the benefits derived apply equally to all parcels, it has been determined that all assessable parcels would receive the same net assessment.

Zone No. 25
For Zone 25 the area within the road rights-of-ways, and surrounding the development are landscaped easements, which are owned in common by all the owners within the development. These are the landscaping improvements that are maintained by the Zone. Since these improvements are for the benefit of the owners and they also benefit from the maintenance of these improvements, only the owners of property within the Zone are assessed for this benefit and its costs. The portion of the total landscape maintenance costs, which are associated with general benefits, will not be assessed to the parcels in the Zone, but will be paid from other County Funds.

Zone Nos. 47 and 52
Zone Nos. 47 and 52 were transferred to the City of Santa Clarita for maintenance in 2007; therefore parcels within these two zones are no longer levied by the County of Los Angeles Department of Parks and Recreation.

LLA District No. 4
For Zone Nos. 63 through 77, the determination of general and special benefits were established in prior Engineer's Reports and are summarized as follows:

The grading and the landscaped slopes were a necessary condition for the establishment of the separate lots or parcels within the zone. Since each lot or parcel required the improvements to exist, each lot receives an equal and special benefit from the improvements. No one lot received any more benefit from the improvements than any other lot. Since no lots outside the zone receive this benefit, it is a unique and special benefit to only these lots of parcels in the zone. Since all of the benefits are special, there are no general benefits to the lots of parcels within the zone. No parcel outside the zone benefits from the maintenance of the improvements; therefore, there are not benefits of a general nature to the public at large.

In a single-family residential zone, all of the parcels in the zone receive the same special benefit from the improvements, due to their similarity in size and use and their similar proximity to the improvements. Therefore, as the benefits derived apply equally to all parcels, it has been determined that all taxable parcels would receive the same net assessment.

The same general and special benefits, except for Zone No. 66, 76 and 77, apply for this Engineer's Report.

Zone No. 66

Zone No. 66 includes a landscaped street median. Maintenance of street median landscaping is a special benefit to those parcels within the Zone. Individuals that do not reside within the Zone but travel to or through the Zone could receive temporary benefit, but said benefits are minimal and very difficult to quantify. There is no reliable method available to identify, which individuals travel to or through the Zone. Even if the individuals could be identified, there is no mechanism available for collecting assessments. However, in keeping with the intent of Article XIII D of the California Constitution, it is assumed the general benefit is 2%.

Zone No. 76

Tesoro Adobe Park, the area within and surrounding the adobe park consists of landscaped easements and other improvements including the preservation of historic structures. All the parcels are established at the same time once the conditions regarding the improvements and the continued maintenance are guaranteed. As a result, each parcel within a district receives a special and distinct benefit from the improvements and to the same degree. Individuals that do not reside within the Zone but travel to or through the Zone receive temporary benefit. The percentage of general benefit for maintenance of the improvements is as follows: Landscaping - 2%, Parking - 1%, Amphitheater – 1%, Historic Structures – 1% and Parks in general – 1%.

For Zone No. 77 – West Creek Park, it has been determined that, even though the parcels within this Zone receive all of the unique, special benefits from the maintenance of the West Creek Park improvements, existing projects outside of this Zone also benefit from the maintenance of the park, such as two projects to the south, three projects to the east, and one existing project to the north. It has been determined that the percent General Benefit attributable to these projects is 59%. Therefore, 59% of the maintenance of the park would not be funded by this Zone, but by the County's General Fund. As such, only 41% of the park's usage would be attributable to Zone No. 77 and shall be funded by Zone No. 77.

D. Methodology

For all Districts and Zones, in determining the total cost per zone for each fiscal year, the total estimated cost of the improvements (installation, construction, annual maintenance and servicing expenses, and operating reserves) less the surplus from previous fiscal year and the interest earned on said surplus, were used to determine the amount to be assessed. In addition to any prior year surpluses, for certain Zones, a self-maintenance credit is applied to reduce the amount to be assessed based on maintenance to the authorized improvements that is paid for from other sources. In view of the fact that the benefits derived apply equally to all parcels, it has been determined that all assessable parcels would receive the same net assessment. The cost to be assessed on each parcel is determined by dividing the total amount to be assessed by the number of assessable parcels within the Zone.

Exceptions to the above-mentioned methodology are for improvements and services associated with specific annexations or Zones where it has been determined that a variation in benefit exist between parcels within that Zone or annexation area and a more appropriate allocation of benefit is based on Equivalent Dwelling Units rather than a per parcel method of apportionment. An Equivalent Dwelling Unit (EDU) method of apportionment is currently applied to calculate each parcel's proportional benefit and assessment in the following Zones or District Designations:

Annexation 1A-Copperhill Drive of LLA District No. 1

Annexation 1B-Plum/White's Canyon of LLA District No. 1

Zone 21 (Sunset Pointe) of LLA District No.2

Zone 25 (Stevenson Ranch) of LLA District No. 2

Zone 26 (Emerald Crest) of LLA District No.2

Zone 65A (Fair Oaks Ranch) of LLA District No. 4

Zone 65B (Fair Oaks Park) of LLA District No. 4

Zone 68 (West Creek Copper Village) of LLA District No. 4

Zone 69 (West Creek Canyon Estates) of LLA District No. 4

Zone 76 (Tesoro Adobe Park) of LLA District No. 4

Zone 77 (West Creek Park) of LLA District No. 4

Accordingly, the methodologies used for the Districts and Zones in the County of Los Angeles LLA Districts No. 1, No.2 and No. 4. are as follows:

All Zones (except Annexation A-Copperhill Drive; Annexation B-Plum/White's Canyon within LLA District No. 1; Zone 25 within LLA District No. 2; Zones 65A, 65B, 68, 69, 76 and 77 within LLA District No. 4).

Land Use	Description	Parcel or EDU
All Parcels	Various	1.00

Annexation A-Copperhill Drive and Annexation B-Plum/White's Canyon within LLA District No. 1

Land Use	Description	EDU
Taxable Parcels	1 unit	1.00
Townhouse/Condominium	1 unit	0.80
Apartment	1 unit	0.70

Commercial	1 Gross Acre	5.00

Zone 21 within LLA District No.2

Land Use	Description	EDU
Residential	1 unit	1.00
Commercial	1 acre	4.00
Vacant	1 parcel	0.10

Zone 25 within LLA District No. 2

Land Use	Description	EDU
Single Family Residential	1 single family dwelling unit	1.00
Multi-Family	1 multi-family dwelling unit	0.75
Senior Apartments	1 senior apartment unit	0.50

Zones 65A and 65B within LLA District No. 4

Land Use	Description	EDU
Single Family Residential	1 single family dwelling unit	1.00

Zones 68 and 69 within LLA District No. 4

Land Use	Description	EDU
Single Family	1 unit	1.00
Apartment	1 unit	0.70
Condominium	1 unit	0.80
Commercial	1 Gross Acre	1.00

Zone 76 within LLA District No. 4

Land Use	Description	EDU
Taxable Parcels	1 unit	1.00
Townhouse/Condominium	1 unit	0.80
Apartment	1 unit	0.70
Commercial	1 Gross Acre	0.556

Zone 77 within LLA District No. 4

Land Use	Description	EDU
Single Family	1 unit	1.00
Condominium	1 unit	0.80
Apartment	1 unit	0.70

E. Assessment

All assessed lots or parcels of real property within the Districts and Zones are listed on the Assessment Roll, which is on file at the County, and is hereby made a part of this Report by reference. The assessment roll states the net amount to be assessed upon assessable lands within the Districts and Zones for fiscal year 2009/2010, shows the fiscal year 2009/2010 assessment upon each lot and parcel within the Districts and Zones, and describes each assessable lot or parcel of land within the Districts and Zones. These lots and parcels are more particularly described in the County Assessment Roll, which is on file in the office of the Los Angeles County Assessor and by reference is made a part of this Report as "Appendix C." The information included therein was obtained from the latest Secured Roll (June 29, 2008) from the County of Los Angeles, Office of the Assessor.

V. BONDS OR NOTES

There are no bonds or notes to be issued in conjunction with the fiscal year 2009/2010 assessments for those zones within LLA District Nos. 1, 2, or 4.

APPENDIX A
FISCAL YEAR 2009/2010
DISTRICT BUDGETS

The following Budget summarizes the estimated costs of the improvements for the fiscal year and includes the total cost of constructing or installing all proposed improvements, the total cost of maintaining and servicing all existing and proposed improvements, and incidental expenses.

The specific estimated costs of improvements for each of the Zones are extensive and are not bound in this Report but are incorporated herein by reference. The estimated costs are on file in the office of the Los Angeles County Department of Parks and Recreation, Special Districts Section, where they are available for public inspection.

LOS ANGELES COUNTY
DEPARTMENT OF PARKS AND RECREATION
LLA DISTRICT NO. 1, 2 AND 4
FISCAL YEAR 2009/2010
ESTIMATED COST OF IMPROVEMENTS

			EXPENSES								REVENUE				STATISTICS					
Zone No.	Zone Name	Acct. No.	Maint Costs	Utilities	Specialized Other Services	Administrative and Consultant Fees	Reimbursement	Capital Improvements	Operating Reserves	Total Expenses	Surplus (Carryover), Cancel Designations, Delinquency and Interest	Ad Valorem	2009/10 Net Assessment	Total Revenue	Maximum Assessment Amount	Current Year Assessment Credit	2009/10 Maximum Rate per Parcel / Benefit Unit	2009/10 Applied Rates	No. Parcels	Benefit Units
1-1	Stevenson Ranch/PICO Parkway Area Wide	2551	$44,401	$0	$800	$20,482	$0	$244,339	$27,328.00	$337,359	$256,333	$0	$81,026	$337,359	$174,756	($93,732)	$47.45	$22.00	3,683	
1-1A	Copperhill Area Wide	3662	$20,600	$2,450	$1,600	$20,471	$0	$200,468	$18,770.00	$264,359	$183,414	$0	$80,945	$264,359	$94,230	($13,285)	$24.91	$21.40	2,691	3,782.47
1-1B	Annex B Plum/Whites Canyon Area Wide	3664	$6,820	$2,350	$400	$6,207	$0	$26,360	$7,395.00	$50,533	$25,988	$0	$24,545	$50,533	$24,552	($8)	$14.29	$14.28	1,717	1,717.60
2-19	Sagewood Valencia	2669	$8,724	$3,800	$1,100	$2,895	$0	$18,551	$6,769.00	$41,659	$30,211	$0	$11,448	$41,659	$11,448	$0	$72.00	$72.00	159	
2-20	El Dorado Village	2670	$96,814	$49,640	$2,700	$47,947	$0	$633,634	$81,669.00	$912,304	$723,904	$0	$188,400	$912,304	$188,400	$0	$300.00	$300.00	628	
2-21	Sunset Pointe	2671	$52,340	$71,800	$7,300	$56,895	$0	$9,000	$78,223.00	$275,258	$50,288	$0	$224,970	$275,258	$224,970	$0	$750.00	$750.00	265	299.96
2-25	Stevenson Ranch	2677	$935,358	$552,800	$63,800	$512,297	$0	$1,528,063	$658,728.00	$4,451,044	$2,425,360	$0	$2,025,684	$4,451,044	$2,283,492	($257,808)	$589.56	$523.00	3,682	3,873.20
2-26	Emerald Crest	2678	$19,165	$2,105	$1,100	$4,520	$0	$23,550	$11,186.00	$61,627	$43,752	$0	$17,874	$61,627	$17,874	$0	$133.39	$133.39	134	
2-28	Vista Grande	2679	$28,200	$17,000	$6,100	$18,588	$0	$96,010	$28,241.00	$192,139	$118,639	$0	$73,500	$192,139	$80,911	($7,411)	$963.23	$875.00	84	
2-32	Lost Hills Commercial	2682	$100	$0	$4,100	$2,782	$0	$120,132	$2,904.00	$130,018	$119,018	$0	$11,000	$130,018	$11,000	$0	$2,200.00	$2,200.00	5	
2-33	Canyon Park	3688	$86,029	$23,375	$2,200	$22,173	$0	$370,745	$56,899.00	$564,421	$476,746	$0	$87,675	$564,421	$150,300	($62,625)	$300.00	$175.00	501	
2-34	Hacienda	3641	$32,211	$10,200	$7,200	$30,123	$0	$437,090	$33,189.00	$549,993	$430,883	$40,000	$79,110	$549,993	$79,110	$0	$27.00	$27.00	2,930	
2-35	Montebello	3681	$59,042	$50,800	$2,000	$33,277	$0	$1,358,967	$60,370.00	$1,564,456	$1,432,876	$112,000	$19,580	$1,564,456	$125,312	($105,732)	$64.00	$10.00	1,958	
2-36	Mountain Valley	3682	$41,112	$11,000	$1,700	$13,083	$0	$177,894	$27,828.00	$272,617	$220,886	$0	$51,731	$272,617	$51,731	$0	$179.00	$179.00	289	
2-37	Castaic Hillcrest	2687	$182,640	$96,000	$1,800	$54,445	$0	($178,087)	$139,312.00	$296,129	$80,849	$0	$215,280	$296,129	$215,280	$0	$240.00	$240.00	897	
2-38	Sloan Canyon	3689	$103,732	$19,000	$2,200	$43,592	$0	$803,887	$70,106.00	$1,042,497	$870,129	$0	$172,368	$1,042,497	$250,655	($78,287)	$663.11	$456.00	378	
2-40	Castaic Shadow Lake	3675	$44,186	$30,600	$2,200	$15,638	$0	$0	$7,869.48	$100,795	$38,171	$0	$62,624	$100,795	$62,624	$0	$206.00	$206.00	304	
2-43	Rowland Heights	3680	$32,000	$19,000	$4,100	$15,781	$0	$41,150	$29,487.00	$141,518	$79,118	$0	$62,400	$141,518	$62,400	$0	$300.00	$300.00	208	
2-44	Bouquet Canyon	3683	$53,256	$27,400	$1,200	$22,913	$0	$59,035	$43,584.00	$207,388	$116,788	$0	$90,600	$207,388	$90,600	$0	$300.00	$300.00	302	
2-45	Lake Los Angeles	3685	$73,474	$0	$1,000	$15,000	$0	$1,348,947	$37,221.00	$1,473,642	$1,214,084	$0	$259,558	$1,473,642	$259,558	$0	$57.95	$57.95	4,479	
2-46	Shadow Hills	2686	$41,482	$8,300	$1,600	$7,082	$0	$0	$4,710.00	$63,174	$15,399	$0	$47,775	$63,174	$47,775	$0	$455.00	$455.00	105	
2-51	Valencia High School	2553	$303,381	$56,400	$7,300	$95,804	$0	$1,041,972	$192,560.00	$1,697,417	$1,318,597	$0	$378,820	$1,697,417	$420,889	($41,869)	$521.95	$470.00	806	
2-55	Castaic North Bluff	3686	$17,718	$2,150	$1,700	$4,914	$0	$74,299	$11,016.00	$111,797	$92,367	$0	$19,430	$111,797	$19,430	$0	$67.00	$67.00	290	
2-56	Commerce Center A/W	3690	$19,200	$8,000	$300	$5,978	$0	($20,722)	$14,759.00	$27,515	$3,875	$0	$23,640	$27,515	$23,640	$0	$24.00	$24.00	985	
2-58	Rancho El Dorado	2703	$36,491	$9,850	$2,100	$19,473	$0	$139,003	$29,084.00	$238,001	$161,001	$0	$77,000	$238,001	$77,000	$0	$770.00	$770.00	100	
2-62	Canyon Heights	2705	$56,843	$41,000	$1,600	$33,079	$0	$274,973	$55,129.00	$462,624	$331,824	$0	$130,800	$462,624	$130,800	$0	$600.00	$600.00	218	
4-63	The Enclave	2706	$17,232	$7,865	$1,100	$8,763	$0	$101,106	$14,543.00	$150,609	$115,959	$0	$34,650	$150,609	$47,956	($13,306)	$622.80	$450.00	77	
4-64	Double C Ranch	2707	$57,790	$14,190	$1,700	$20,130	$0	$277,589	$39,025.00	$410,424	$330,828	$0	$79,596	$410,424	$79,596	$0	$268.00	$268.00	297	
4-65	Fair Oaks Ranch, Phase I	2708	$70,518	$13,400	$3,200	$59,589	$0	$1,506,693	$61,030.00	$1,714,430	$1,478,810	$0	$235,620	$1,714,430	$347,616	($111,996)	$877.82	$595.00	396	
4-65A	Fair Oaks Ranch, Phase II & III	3663	$68,790	$13,400	$3,300	$118,508	$0	$2,203,085	$84,862.00	$2,491,942	$2,023,357	$0	$468,585	$2,491,942	$526,525	($58,940)	$524.32	$467.51	798	1,092.30
4-65B	Fair Oaks Park	3686	$420	$15,000	$200	$30,675	$0	$532,748	$19,259.00	$598,302	$477,017	$0	$121,285	$598,302	$121,289	($4)	$190.92	$190.91	429	635.30
4-66	Valencia Marketplace	2709	$10,756	$0	$1,300	$4,552	$0	$79,645	$8,909.00	$103,362	$85,362	$0	$18,000	$103,362	$61,566	($43,566)	$2,052.20	$600.00	30	
4-67	Miramontes	2710	$60,096	$22,700	$3,200	$20,181	$0	$600,564	$52,490.00	$779,232	$699,432	$0	$79,800	$779,232	$310,965	($231,165)	$779.36	$200.00	399	
4-68 Res	West Creek Copperhill Village	2711	$53,398	$33,710	$4,165	$27,774	$0	$224,866	$49,524.00	$393,436	$283,616	$0	$109,822	$393,436	$113,878	($4,056)	$100.98	$97.38	851	1,128.00
4-68 Com	West Creek Copperhill Village	2711	$459	$290	$32	$239	$0	$1,938	$424.00	$3,381	$2,437	$0	$944	$3,381	$992	($48)	$115.04	$109.47	8	8.6246
4-69 Res	West Creek Canyon Estates	2712	$144,851	$49,539	$4,163	$111,312	$0	$815,292	$128,904.00	$1,254,081	$813,919	$0	$440,142	$1,254,081	$892,321	($452,179)	$1,002.95	$500.73	406	879.00
4-69 Com	West Creek Canyon Estates	2712	$1,347	$461	$37	$1,035	$0	$7,583	$1,198.00	$11,660	$7,568	$0	$4,093	$11,660	$8,295	($4,202)	$1,043.75	$515.43	4	7.9400
4-70	Lakeview	2713	$38,328	$22,760	$1,600	$19,632	$0	$35,148	$34,329.00	$151,997	$73,577	$0	$78,420	$151,997	$78,420	($0)	$933.57	$933.57	84	
4-71	Haskell Canyon Ranch	2714	$72,845	$18,500	$3,100	$25,489	$0	$370,660	$49,893.00	$540,487	$439,699	$0	$100,788	$540,487	$119,559	($18,771)	$538.55	$454.00	222	
4-72	Copperhill 22	2715	$11,664	$5,500	$1,100	$4,451	$0	$105,299	$9,449.00	$137,463	$119,863	$0	$17,600	$137,463	$19,051	($1,451)	$895.98	$800.00	22	
4-73	Westridge	2716	$371,834	$144,100	$5,300	$173,518	$0	$1,991,932	$289,017.00	$2,975,702	$2,289,590	$0	$686,112	$2,975,702	$769,082	($82,970)	$753.28	$672.00	1,021	
4-74	Tesoro Del Valle	2717	$495,040	$85,500	$4,300	$182,771	$0	$1,199,442	$319,326.00	$2,286,379	$1,563,679	$0	$722,700	$2,286,379	$841,312	($118,612)	$788.32	$680.00	1,095	
4-75	Westridge Area Wide	2718	$29,212	$13,100	$1,300	$16,267	$0	$143,087	$24,910.00	$227,877	$163,554	$0	$64,323	$227,877	$72,869	($8,346)	$71.17	$63.00	1,021	
4-76	Tesoro Adobe Park	3685	$500	$0	$300	$19,444	$59,000	$111,402	$32,968.00	$223,612	$146,740	$0	$76,873	$223,612	$76,879	($6)	$67.82	$67.61	1,137	1,137.00
4-77	West Creek Park	3687	$500	$15,000	$3,500	$40,418	$0	$459,084	$24,718.00	$543,220	$383,401	$0	$159,819	$543,220	$535,418	($375,599)	$288.38	$80.11	1,257	1,995.00
	TOTAL		$3,926,896	$1,686,616	$172,100	$2,010,298		$19,693,621	$3,177,413	$30,627,963	$22,358,910	$152,000	$8,016,953	$30,627,863	$9,865,810	($2,183,976)			37,343	16,448.38

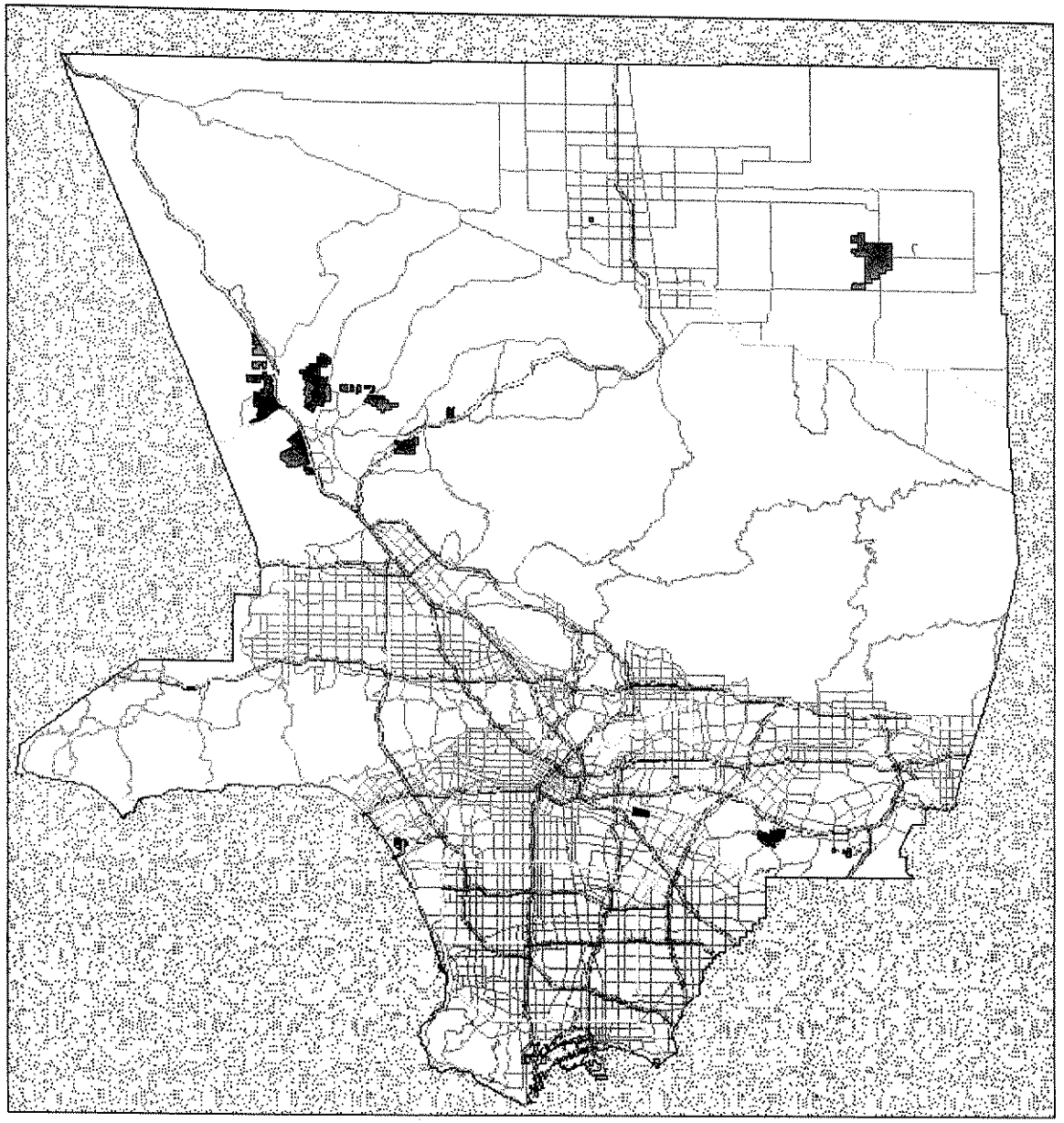
APPENDIX B
DISTRICT DIAGRAM

The District Assessment Diagrams reflect the boundaries of the District Zones. Specific Assessment Diagrams identifying the improvements maintained for each District are extensive and are not bound in this Report but are incorporated herein by reference and are on file in the office of the Los Angeles County Department of Parks and Recreation, Special Districts Section, where they are available for public inspection.

Notes:

The Zone 25 diagram has been amended to include 5.61 acres that were incorrectly omitted from this diagram as approved in June of 1999. This portion does not include any assessable parcels and does not increase the assessment. The Zone 38 diagram has been amended to include 4.53 acres. This portion does not include any assessable parcels and does not increase the assessment.

The District 1 diagram has been amended to show the Zone 25 boundaries only. Further, this diagram shows the 91,340 square feet of additional maintenance along Pico Canyon Road and 680 additional square feet of medians along Stevenson Ranch Parkway.



Legend

District

- District 1 Zone 1
- District 1 Annexation A
- District 1 Annexation B
- District 2 Zone 19
- District 2 Zone 20
- District 2 Zone 21
- District 2 Zone 25
- District 2 Zone 26
- District 2 Zone 28
- District 2 Zone 32
- District 2 Zone 33
- District 2 Zone 34
- District 2 Zone 35
- District 2 Zone 36
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- District 2 Zone 38
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- District 2 Zone 55
- District 2 Zone 56
- District 2 Zone 57
- District 2 Zone 58
- District 2 Zone 62
- District 4 Zone 63
- District 4 Zone 64
- District 4 Zone 65
- District 4 Zone 65A
- District 4 Zone 66
- District 4 Zone 67
- District 4 Zone 68
- District 4 Zone 69
- District 4 Zone 70
- District 4 Zone 71
- District 4 Zone 72
- District 4 Zone 73
- District 4 Zone 74
- District 4 Zone 75
- District 4 Zone 76
- Freeway
- Highway
- Roads
- LA County

FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF THE COUNTY OF LOS ANGELES, CALIFORNIA.

RECORDED IN THE OFFICE OF THE CLERK OF THE BOARD COUNTY OF LOS ANGELES, CALIFORNIA.

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF THE COUNTY OF LOS ANGELES, CALIFORNIA ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESMENT DIAGRAM FOR THE FISCAL YEAR 2004-2005 AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF LOS ANGELES. REFERENCE IS HERBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVEID AGAINST EACH PARCEL OF LAND.

CLERK OF THE BOARD

Note:
REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF LOS ANGELES FOR A DETAILED DECRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCEL SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

County of Los Angeles
Landscaping and Lighting Districts No. 1, No.2, and No. 4
Assessment Diagram

APPENDIX C
FISCAL YEAR 2009/2010
ASSESSMENT ROLL

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

Following consideration of public comments and protests at a public hearing and review of the Engineer's Combined Annual Levy Report, the Board of Supervisors may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments, the Board may order the levy and collection of assessments for fiscal year 2009/2010 pursuant to the 1972 Act. In such case, the assessment information will be submitted to the County Auditor-Controller, and included on the property tax roll for each benefiting parcel for fiscal year 2009/2010.

The Assessment roll is on file at the Special Districts Section office located at 28245 Avenue Crocker, Suite 240, Santa Clarita, CA 91355.