



# Engineer's Report

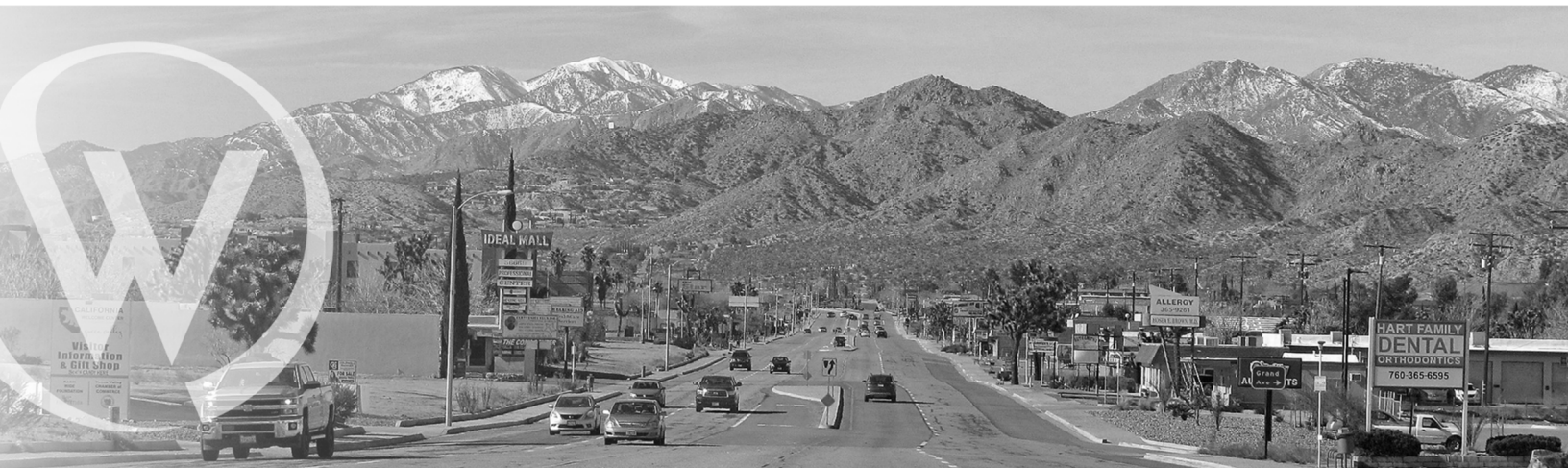
Fiscal Year 2023-24

## Town of Yucca Valley Landscape and Lighting Maintenance District No. 1 Benefit Zones 1-3

Prepared For



April 2023



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i. Engineer's Statement

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AGENCY: TOWN OF YUCCA VALLEY  
PROJECT: LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT NO. 1, BENEFIT ZONES 1-3  
TO: TOWN COUNCIL  
TOWN OF YUCCA VALLEY  
STATE OF CALIFORNIA

**Report Pursuant to "Landscaping and Lighting Act of 1972"**

Pursuant to direction from the Town Council (the "Town Council") of the Town of Yucca Valley (the "Town"), State of California, submitted herewith is the Engineer's Report for Landscaping and Lighting Maintenance District No. 1 (the "Report"), consisting of the following parts, pursuant to the provisions of Division 15, Part 2 of the Streets and Highways Code of the State of California, being the "Landscape and Lighting Act of 1972" (the "Act"), as amended, commencing with Section 22500, and which is in accordance with Resolution No. 23-08 adopted by the Town of Yucca Valley Town Council, San Bernardino County, California ordering the preparation of the Report for Landscaping and Lighting Maintenance District No. 1 ("LMD No. 1"). This Report is applicable for the ensuing 12-month period, being the Fiscal Year commencing July 1, 2023, to June 30, 2024.

**SECTION 1** **PLANS AND SPECIFICATION** of the improvements to be maintained and-or improved for the Fiscal Year. The plans and specifications show and describe the existing improvements and are sufficient in showing and describing the general nature, location, and extent of the improvements.

**SECTION 2** A **COST ESTIMATE** of the improvements to be maintained and/or improved for the mentioned Fiscal Year.

**SECTION 3** The **METHOD OF APPORTIONMENT** showing the proportionate amount of the assessment to be charged in proportion to the benefits to be received by each lot or parcel within the exterior boundaries as shown in Appendix B.

**SECTION 4** The **PROPOSED ASSESSMENTS** for each Benefit Zone within LMD No. 1.

i. Engineer's Statement

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I, Matthew E. Webb, a Professional Civil Engineer (employed at Albert A. Webb Associates and retained through an agreement between Webb Municipal Finance, LLC and my employer), acting on behalf of the Town of Yucca Valley, pursuant to the Act, do hereby assess and apportion the total amount of the costs and expenses upon the parcels of land within Landscape and Lighting Maintenance District No. 1 liable therefore and benefited thereby, in proportion to the estimated benefits that each parcel receives, respectively, from said maintenance, works of improvement, and appurtenances.

Executed this \_\_\_\_\_ day of \_\_\_\_\_ 2023.



ALBERT A. WEBB ASSOCIATES

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MATTHEW E. WEBB  
PROFESSIONAL CIVIL ENGINEER NO. 37385  
ENGINEER OF WORK  
ON BEHALF OF THE TOWN OF YUCCA VALLEY  
STATE OF CALIFORNIA

Final approval, confirmation and levy of the annual assessment and all matters in the Engineer's Report were made on the \_\_\_\_ day of \_\_\_\_\_ 2023, by adoption of Resolution No. \_\_\_\_\_ by Town Council.

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TOWN CLERK  
TOWN OF YUCCA VALLEY  
STATE OF CALIFORNIA

A copy of the Assessment Roll and Engineer's Report were filed in the Town Clerk's Office on the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

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TOWN CLERK  
TOWN OF YUCCA VALLEY  
STATE OF CALIFORNIA

i. Engineer’s Statement

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**WHEREAS**, on April 18, 2023, the Town Council, under the Act, adopted its Resolution of Intention for the Annual Levy of Assessments and Ordering the Preparation of an Engineer’s Report for LMD No. 1;

**Whereas**, the Resolution of Intention directed Webb Municipal Finance, LLC to prepare and file a report presenting plans and specifications describing the general nature, location, and extent of the improvements to be maintained, an estimate of the costs of the maintenance, operations, and servicing of the improvements for LMD No. 1 for the referenced Fiscal Year, a diagram for LMD No. 1 showing the area and properties to be assessed, and an assessment of the estimated costs of the maintenance, operations, and servicing the improvements, assessing the net amount upon all assessable lots and-or parcels within LMD No. 1 in proportion to the special benefit received;

**NOW THEREFORE**, the following assessment is made to cover the portion of the estimated cost of maintenance, operation, and servicing of said improvements to be paid by the assessable real property within LMD No. 1 in proportion to the special benefit received:

Table i-1  
Summary of Assessments

| Benefit Zone         | Maintenance Costs | Total Assessment* | Assessable Parcels |
|----------------------|-------------------|-------------------|--------------------|
| Zone 1 - Tract 16957 | \$1,565.97        | \$1,565.70        | 34                 |
| Zone 2 - Tract 16587 | \$2,424.98        | \$2,424.95        | 55                 |
| Zone 3 - Tract 17328 | \$753.34          | \$753.27          | 17                 |

\*Variance due to rounding

## 1. Plans and Specifications

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### Introduction

To ensure a flow of funds for the maintenance, repair, and servicing of specified improvements within Tract 16957; the Town Council adopted Resolution No. 05-60 on October 27, 2005, to establish the District in accordance with the provisions of Part 2 of Division 15 of the California Streets and Highways Code, Sections 22500 through 22679, and the provisions of Article XIID of the State Constitution (Proposition 218).

The additional Zones were annexed to the District as part of the conditions of property development within each zone and approved by the original property owner(s). The proposed assessments are based upon the costs of maintenance, repair and servicing of the improvements that provide special benefit to properties within the District. The annual levies include all proposed expenditures, fund balances, revenues, and reserves, and are set aside in a Special Fund by the Town. The assessment to be levied upon the parcels within each Benefit Zone are proportionate to the special benefit they receive as set forth in the method of apportionment established at the time the Benefit Zone was formed.

Payment of the assessment for each parcel will be made in the same manner and at the same time as payments are made for property taxes. All funds collected through the assessment must be placed in a special fund and can only be used for the purposes stated within this report.

As required by the Landscaping and Lighting Act of 1972, this Engineer's Report describes the improvements to be maintained by the District, provides an estimated budget for the District, sets the Maximum Allowable Assessment which may be levied upon each parcel and lists the proposed assessments to be levied upon each assessable lot or parcel within the District for Fiscal Year 2023-24.

The Town will hold a Public Hearing on May 16, 2023, to provide an opportunity for any interested person to be heard. Following consideration of public comments and review of this report, the Town Council may order amendments to the Report or confirm the report as submitted. Following final approval of the report and confirmation of the assessments, the Town Council may order the levy and collection of the assessment for Fiscal Year 2023-24. Upon approval, the assessments will be submitted to the San Bernardino County Auditor-Controller's Office to be included on the Fiscal Year 2023-24 tax roll.

### Description of Improvements and Services

The facilities, which will be constructed, maintained, repaired, and serviced each Benefit Zone within Landscaping and Lighting Maintenance District No. 1 and which provide special benefits to parcels and properties within each Benefit Zone may include the following:

- Regular maintenance, repair, and replacement of all facilities within the public rights-of-ways or easements which shall include, but not be limited to, the landscaping, irrigation system, signage, perimeter wall, retaining walls, pedestrian path, and erosion control plantings within or adjacent to the detention basins and drainage swale.
- Operation, maintenance, repairs, replacement of and power for the street lighting.
- Regular maintenance, repair and replacement of the landscape parkway strip and street trees.
- Regular maintenance, repair, and replacement of landscaping within public rights-of-ways or easements, and perimeter walls, including graffiti removal.
- Regular maintenance, repair, and replacement of pedestrian pathways, within the public rights-of-ways or easements.
- Administrative services to operate the District.

Services include, but are not limited to: personnel; electrical energy; utilities such as water; materials; contractual services; grading; clearing; removal of debris; installation or construction of curbs, gutters, walls, sidewalks, paving, irrigation, drainage, hardscapes, trees, furnishings such as pots, bollards, tree grates, and appurtenant

## 1. Plans and Specifications

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facilities as required to provide an aesthetically pleasing environment throughout the District; and other items necessary for the maintenance or servicing or both including the facilities described below.

Maintenance means the furnishing of services and materials for the ordinary and usual operations, maintenance and servicing of the landscaping, public park facilities and appurtenant facilities, including repair, removal or replacement of all or part of any of the landscaping, public park 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; and the removal of trimmings, rubbish, debris and other solid waste. Servicing means the furnishing of water for the irrigation of the landscaping, and recreational facilities or appurtenant facilities.

Plans and specifications for the improvements within each Benefit Zone shall be as approved by the Town of Yucca Valley and upon approval shall be placed on file in the Office of the Town Engineer, Community Development/Public Works Department, Town of Yucca Valley. Town staff will determine the frequency and specific maintenance activities required to maintain these improvements.

### Assessment Diagrams

The boundaries of each Benefit Zone within Landscape and Lighting Maintenance District No. 1 are on file in the Office of the Town Clerk and are incorporated in this Report by reference.

A detailed description of the lines and dimensions of each lot or parcel within the assessment District are those lines and dimensions shown on the maps of the Assessor of the County of San Bernardino for Fiscal Year 2023-24.

## 2. Cost Estimate

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### Cost Estimate

The 1972 Act provides that the total cost of installation, construction, operation, maintenance, and servicing of landscaping and appurtenant facilities can be recovered by the District. Maintenance can include the repair and replacement of existing facilities. Servicing can include electrical and associated costs from a public utility. Incidental expenses, including administration of the District, engineering fees, legal fees, printing, posting, and mailing of notices, and all other costs associated with the annual collection process can also be included.

The projected costs for the maintenance, repair, and servicing of the improvements within each Benefit Zone including contributions to reserves for Fiscal Year 2023-24 are summarized on the following tables.

## 2. Cost Estimate

Table 2-1  
Benefit Zones 1 Budget

| Direct Costs                           | FY 2022-23    | FY 2023-24    |
|--|---------------|---------------|
| Electricity for Street Lights          | \$0.00        | \$0.00        |
| Acoma Trail Parkway Maintenance        | \$0.00        | \$0.00        |
| Yucca Trail Parkway Maintenance        | \$0.00        | \$0.00        |
| Irrigation Water                       | \$0.00        | \$0.00        |
| Landscape Maintenance                  | \$0.00        | \$0.00        |
| Retention Basin Landscape & Irrigation | \$0.00        | \$0.00        |
| Capital Replacement Reserve Collection | \$0.00        | \$0.00        |
| <b>Total Direct Costs</b>              | <b>\$0.00</b> | <b>\$0.00</b> |

| Indirect Costs               |                   |                   |
|------------------------------|-------------------|-------------------|
| Town Personnel/Overhead      | \$163.97          | \$163.97          |
| Administrative Consultant    | \$1,361.16        | \$1,402.00        |
| County Administration Fees   | \$0.00            | \$0.00            |
| Operating Reserve Collection | \$0.00            | \$0.00            |
| <b>Total Indirect Costs</b>  | <b>\$1,525.13</b> | <b>\$1,565.97</b> |

|  |                   |                   |
|--|-------------------|-------------------|
| <b>Total Direct &amp; Indirect Costs</b> | <b>\$1,525.13</b> | <b>\$1,565.97</b> |
|--|-------------------|-------------------|

| Adjustments                      |               |               |
|----------------------------------|---------------|---------------|
| Operating Reserve Contribution   | \$0.00        | \$0.00        |
| Capital Replacement Contribution | \$0.00        | \$0.00        |
| <b>Total Adjustments</b>         | <b>\$0.00</b> | <b>\$0.00</b> |

|  |                   |                   |
|--|-------------------|-------------------|
| <b>Total Assessment <sup>(1)</sup></b> | <b>\$1,525.13</b> | <b>\$1,565.97</b> |
|--|-------------------|-------------------|

| Individual Assessment          |                |                |
|--------------------------------|----------------|----------------|
| Total EDU's                    | 34             | 34             |
| Maximum Allowable Levy per EDU | \$267.69       | \$287.31       |
| <b>Proposed Levy per EDU</b>   | <b>\$44.86</b> | <b>\$46.06</b> |

| Reserve Fund Balances                               |               |               |
|---|---------------|---------------|
| Beginning Operating Reserve                         | \$0.00        | \$0.00        |
| Operating Reserve Collection/Contribution           | \$0.00        | \$0.00        |
| <b>Est. Ending Operating Reserve <sup>(2)</sup></b> | <b>\$0.00</b> | <b>\$0.00</b> |

|   |                    |                    |
|---|--------------------|--------------------|
| Beginning Capital Replacement Reserve                         | \$26,343.26        | \$30,860.55        |
| Capital Reserve Collection/Contribution                       | \$0.00             | \$0.00             |
| <b>Est. Ending Capital Replacement Reserve <sup>(3)</sup></b> | <b>\$26,343.26</b> | <b>\$30,860.55</b> |

<sup>(1)</sup> Slight variance due to rounding.

<sup>(2)</sup> The Operating Reserve Fund may equal up to 50% of the estimated annual cost of providing services funded by the District and shall be used to pay the cost of services until the District receives funds from the assessment levy.

<sup>(3)</sup> The Capital Replacement Reserve fund will be used for capital improvement projects including the cost to replace and/or renovate larger, more expensive improvements within the benefit zone. These improvements have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the Operating Reserve Contribution, will be transferred to the Capital Replacement Reserve fund until such time as there are sufficient monies to pay for these and/or other unforeseen improvement costs.

## 2. Cost Estimate

Table 2-2

### Benefit Zones 2 Budget

| Direct Costs                           | FY 2022-23        | FY 2023-24    |
|--|-------------------|---------------|
| Electricity for Street Lights          | \$0.00            | \$0.00        |
| Acoma Trail Parkway Maintenance        | \$1,749.81        | \$0.00        |
| Yucca Trail Parkway Maintenance        | \$0.00            | \$0.00        |
| Irrigation Water                       | \$856.55          | \$0.00        |
| Landscape Maintenance                  | \$0.00            | \$0.00        |
| Retention Basin Landscape & Irrigation | \$3,127.58        | \$0.00        |
| Capital Replacement Reserve Collection | \$0.00            | \$0.00        |
| <b>Total Direct Costs</b>              | <b>\$5,733.94</b> | <b>\$0.00</b> |

| Indirect Costs               | FY 2022-23        | FY 2023-24        |
|------------------------------|-------------------|-------------------|
| Town Personnel/Overhead      | \$157.07          | \$157.07          |
| Administrative Consultant    | \$2,201.85        | \$2,267.91        |
| County Administration Fees   | \$0.00            | \$0.00            |
| Operating Reserve Collection | \$0.00            | \$0.00            |
| <b>Total Indirect Costs</b>  | <b>\$2,358.92</b> | <b>\$2,424.98</b> |

|  |                   |                   |
|--|-------------------|-------------------|
| <b>Total Direct &amp; Indirect Costs</b> | <b>\$8,092.86</b> | <b>\$2,424.98</b> |
|--|-------------------|-------------------|

| Adjustments                      | FY 2022-23    | FY 2023-24    |
|----------------------------------|---------------|---------------|
| Operating Reserve Contribution   | \$0.00        | \$0.00        |
| Capital Replacement Contribution | \$0.00        | \$0.00        |
| <b>Total Adjustments</b>         | <b>\$0.00</b> | <b>\$0.00</b> |

|  |                   |                   |
|--|-------------------|-------------------|
| <b>Total Assessment <sup>(1)</sup></b> | <b>\$8,092.86</b> | <b>\$2,424.98</b> |
|--|-------------------|-------------------|

| Individual Assessment          | FY 2022-23      | FY 2023-24     |
|--------------------------------|-----------------|----------------|
| Total EDU's                    | 55              | 55             |
| Maximum Allowable Levy per EDU | \$304.05        | \$326.34       |
| <b>Proposed Levy per EDU</b>   | <b>\$147.14</b> | <b>\$44.09</b> |

| Reserve Fund Balances                               | FY 2022-23        | FY 2023-24    |
|---|-------------------|---------------|
| Beginning Operating Reserve                         | \$2,866.97        | \$0.00        |
| Operating Reserve Collection/Contribution           | \$0.00            | \$0.00        |
| <b>Est. Ending Operating Reserve <sup>(2)</sup></b> | <b>\$2,866.97</b> | <b>\$0.00</b> |

|   |                    |                    |
|---|--------------------|--------------------|
| Beginning Capital Replacement Reserve                         | \$53,900.13        | \$58,040.65        |
| Capital Reserve Collection/Contribution                       | \$0.00             | \$0.00             |
| <b>Est. Ending Capital Replacement Reserve <sup>(3)</sup></b> | <b>\$53,900.13</b> | <b>\$58,040.65</b> |

<sup>(1)</sup> Slight variance due to rounding.

<sup>(2)</sup> The Operating Reserve Fund may equal up to 50% of the estimated annual cost of providing services funded by the District and shall be used to pay the cost of services until the District receives funds from the assessment levy.

<sup>(3)</sup> The Capital Replacement Reserve fund will be used for capital improvement projects including the cost to replace and/or renovate larger, more expensive improvements within the benefit zone. These improvements have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the Operating Reserve Contribution, will be transferred to the Capital Replacement Reserve fund until such time as there are sufficient monies to pay for these and/or other unforeseen improvement costs.

## 2. Cost Estimate

Table 2-3  
Benefit Zones 3 Budget

| Direct Costs                           | FY 2022-23    | FY 2023-24    |
|--|---------------|---------------|
| Electricity for Street Lights          | \$0.00        | \$0.00        |
| Acoma Trail Parkway Maintenance        | \$0.00        | \$0.00        |
| Yucca Trail Parkway Maintenance        | \$0.00        | \$0.00        |
| Irrigation Water                       | \$0.00        | \$0.00        |
| Landscape Maintenance                  | \$0.00        | \$0.00        |
| Retention Basin Landscape & Irrigation | \$0.00        | \$0.00        |
| Capital Replacement Reserve Collection | \$0.00        | \$0.00        |
| <b>Total Direct Costs</b>              | <b>\$0.00</b> | <b>\$0.00</b> |

| Indirect Costs               | FY 2022-23      | FY 2023-24      |
|------------------------------|-----------------|-----------------|
| Town Personnel/Overhead      | \$52.35         | \$52.35         |
| Administrative Consultant    | \$680.57        | \$700.99        |
| County Administration Fees   | \$0.00          | \$0.00          |
| Operating Reserve Collection | \$0.00          | \$0.00          |
| <b>Total Indirect Costs</b>  | <b>\$732.92</b> | <b>\$753.34</b> |

|  |                 |                 |
|--|-----------------|-----------------|
| <b>Total Direct &amp; Indirect Costs</b> | <b>\$732.92</b> | <b>\$753.34</b> |
|--|-----------------|-----------------|

| Adjustments                      | FY 2022-23    | FY 2023-24    |
|----------------------------------|---------------|---------------|
| Operating Reserve Contribution   | \$0.00        | \$0.00        |
| Capital Replacement Contribution | \$0.00        | \$0.00        |
| <b>Total Adjustments</b>         | <b>\$0.00</b> | <b>\$0.00</b> |

|  |                 |                 |
|--|-----------------|-----------------|
| <b>Total Assessment <sup>(1)</sup></b> | <b>\$732.92</b> | <b>\$753.34</b> |
|--|-----------------|-----------------|

| Individual Assessment          | FY 2022-23     | FY 2023-24     |
|--------------------------------|----------------|----------------|
| Total EDU's                    | 17             | 17             |
| Maximum Allowable Levy per EDU | \$526.20       | \$564.76       |
| <b>Proposed Levy per EDU</b>   | <b>\$43.11</b> | <b>\$44.31</b> |

| Reserve Fund Balances                               | FY 2022-23    | FY 2023-24    |
|---|---------------|---------------|
| Beginning Operating Reserve                         | \$0.00        | \$0.00        |
| Operating Reserve Collection/Contribution           | \$0.00        | \$0.00        |
| <b>Est. Ending Operating Reserve <sup>(2)</sup></b> | <b>\$0.00</b> | <b>\$0.00</b> |

|   |                    |                    |
|---|--------------------|--------------------|
| Beginning Capital Replacement Reserve                         | \$11,582.24        | \$11,224.10        |
| Capital Reserve Collection/Contribution                       | \$0.00             | \$0.00             |
| <b>Est. Ending Capital Replacement Reserve <sup>(3)</sup></b> | <b>\$11,582.24</b> | <b>\$11,224.10</b> |

<sup>(1)</sup> Slight variance due to rounding.

<sup>(2)</sup> The Operating Reserve Fund may equal up to 50% of the estimated annual cost of providing services funded by the District and shall be used to pay the cost of services until the District receives funds from the assessment levy.

<sup>(3)</sup> The Capital Replacement Reserve fund will be used for capital improvement projects including the cost to replace and/or renovate larger, more expensive improvements within the benefit zone. These improvements have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the Operating Reserve Contribution, will be transferred to the Capital Replacement Reserve fund until such time as there are sufficient monies to pay for these and/or other unforeseen improvement costs.

## 2. Cost Estimate

Since the construction of the improvements in Benefit Zones 1 and 3 have not been completed, a reduced assessment is proposed to be levied for Fiscal Year 2023-24. However, as established at the time of District Formation, the Maximum Allowable Annual Assessment per EDU which may be levied in future years will be increased by the Consumer Price Index for all Urban Consumers for the Los Angeles Area (December – December) to provide sufficient revenues for the maintenance of the improvements in future years. In January 2018, the United States Department of Bureau of Labor Statistics, discontinued the Los Angeles - Riverside - Orange County Consumer Price Index and created a new Riverside - San Bernardino – Ontario Consumer Price Index. This new index is what was used to adjust the Maximum Assessments for Fiscal Year 2023-24. The Maximum Allowable Annual Assessment per EDU for Fiscal Year 2023-24 shall be as shown below:

**Table 2-4**  
**Maximum Assessments**

| Fiscal Year | CPI Increase   | Zone 1-Tract 16957<br>Maximum Assessment | Zone 2-Tract 16587<br>Maximum Assessment | Zone 3-Tract 17328<br>Maximum Assessment |
|-------------|----------------|--|--|--|
| 2005-06     | Not Applicable | \$171.000                                | Not Applicable                           | Not Applicable                           |
| 2006-07     | 4.46%          | \$178.621                                | Not Applicable                           | Not Applicable                           |
| 2007-08     | 3.29%          | \$184.491                                | \$209.550                                | \$362.650                                |
| 2008-09     | 4.17%          | \$192.176                                | \$218.279                                | \$377.757                                |
| 2009-10     | 0.11%          | \$192.393                                | \$218.525                                | \$378.182                                |
| 2010-11     | 1.83%          | \$195.917                                | \$222.528                                | \$385.110                                |
| 2011-12     | 1.34%          | \$198.541                                | \$225.509                                | \$390.269                                |
| 2012-13     | 2.17%          | \$202.858                                | \$230.412                                | \$398.755                                |
| 2013-14     | 1.93%          | \$206.779                                | \$234.865                                | \$406.461                                |
| 2014-15     | 1.14%          | \$209.144                                | \$237.552                                | \$411.110                                |
| 2015-16     | 0.73%          | \$210.662                                | \$239.276                                | \$414.094                                |
| 2016-17     | 2.03%          | \$214.939                                | \$244.134                                | \$422.501                                |
| 2017-18     | 1.97%          | \$219.172                                | \$248.942                                | \$430.822                                |
| 2018-19     | 3.61%          | \$227.083                                | \$257.928                                | \$446.373                                |
| 2019-20*    | 3.05%          | \$234.003                                | \$265.787                                | \$459.974                                |
| 2020-21     | 3.03%          | \$241.095                                | \$273.843                                | \$473.916                                |
| 2021-22     | 2.25%          | \$246.511                                | \$279.995                                | \$484.563                                |
| 2022-23     | 8.59%          | \$267.693                                | \$304.053                                | \$526.199                                |
| 2023-24     | 7.33%          | \$287.315                                | \$326.340                                | \$564.769                                |

\*All prior years are based on December to December Los Angeles-Riverside-Orange County CPI, Fiscal Year 2019-20 and on, are based on the January to January Riverside-San Bernardino-Ontario CPI

The Town shall have no obligation to commit funds in excess of the assessment revenues collected for the maintenance of the improvements and the level of maintenance provided shall be adjusted to match the funds available.

The funds in the Capital Replacement Reserve will be used for the replacement or rehabilitation of landscaping, irrigation systems, signage, perimeter walls, retaining walls, streetlights, pathways, or other improvements maintained by the District. The funds will be set aside annually and shall only be used for the replacement or rehabilitation of the improvements unless the Town determines that there is a surplus based upon expected future replacement costs.

## 2. Cost Estimate

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The 1972 Act requires that a special fund be set up for the revenues and expenditures of the District. Funds raised by the assessments shall be used only for the purpose as stated herein. Any balance remaining on July 1 must be carried over to the next fiscal year unless the funds are being accumulated for future capital improvements and operating reserves. The District may accumulate an operating reserve which shall not exceed approximately fifty percent (50%) of the annual estimated costs of maintenance and servicing.

### 3. Method of Apportionment

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#### Proposition 218 Compliance

On November 5, 1996, California voters approved Proposition 218, entitled “Right to Vote on Taxes Act,” which added Article XIII D to the California Constitution. While its title refers only to taxes, Proposition 218 establishes new procedural requirements for the formation and administration of assessment districts. Proposition 218 also requires that with certain specified exceptions, which are described below, all existing assessment districts must be ratified by the property owners within the District using the new procedures.

Some of these exceptions include:

1. Any assessments imposed exclusively to finance the capital cost or maintenance and operation expenses for streets.
2. Any assessments levied pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment was initially imposed.

However, even if assessments are initially exempt from Proposition 218, if the assessments are increased in the future, the Town will need to comply with the provisions of Proposition 218 for that portion of the increased assessment formula (e.g., CPI increase).

Proposition 218 does not define the term “streets,” however, based on the opinions of the public agency officials, attorneys, assessment engineers, and Senate Bill 919, it has been determined that streets include all public improvements located within the street rights-of-way. This would include median and parkway landscaping, traffic signals, safety lighting, and street lighting.

Proposition 218 defines “assessment” as “any levy or charge upon real property by an agency for a special benefit conferred upon the real property.” Cal. Const., art. XIII D, §2(b). A special assessment, sometimes called a “benefit assessment,” is a charge generally levied upon parcels of real property to pay for benefits the parcels receive from local improvements. Special assessments are levied according to statutory authority granted by the Legislature or, in some instances, local charters. Distinguishing among taxes, fees, and assessments can be difficult and often depends on the context in which the distinction is made. For example, taxes, assessments, and property-related fees all may be imposed on property. The key feature that distinguishes an assessment from a tax, fee, or charge is the existence of a special benefit to real property. Without identifying a special benefit, there can be no assessment.

#### Distinguishing General and Special Benefit

Proposition 218 added a set of procedures and requirements, which a local government must follow to levy an assessment. In addition to notice, hearing, and assessment ballot proceedings, Proposition 218 provides that “only special benefits are assessable” and requires a local government to “separate the general benefits from the special benefits conferred on a parcel.”

By its nature, most public improvements financed through an assessment district contain an element of public benefit. The test is: does there exist, with relation to the improvement, a special benefit to the property assessed? The law requires that portion of the cost of the improvement, which benefits the public generally to be separated from that portion of the cost of the improvement, which specially benefits assessed properties. Proposition 218 provides the following definition of “special benefit”:

“Special benefit” means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute “special benefit”.

The actual assessment and the amount of the assessment for the Fiscal Year 2023-24 apportioned to each parcel as shown on the latest equalized roll at the County Assessor’s office are listed in Appendix A of this Report. The description of each lot or parcel is part of the records of the County Assessor of the County of Riverside and such records are, by reference, made part of this Report.

### 3. Method of Apportionment

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#### Method of Apportionment

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of assessment districts by Agencies for the purpose of providing certain public improvements which include the operation, maintenance and servicing of landscaping and street lighting improvements for the purpose of:

- improving the livability, appearance, and economic conditions within the boundaries of the District, and
- ensuring that improvements do not reach a state of deterioration or disrepair so as to cause the depreciation of surrounding property or be materially detrimental to nearby properties and improvements; and
- protecting the health, safety and general welfare of occupants and visitors to properties.

Section 22573 of the Landscape and Lighting Act of 1972 requires that maintenance assessments must be levied according to benefit rather than according to assessed value. This Section states:

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

The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000) [of the Streets and Highways Code, State of California]."

In addition, Article XIID, Section 4(a) of the California Constitution limits the amount of any assessment to the proportional special benefit conferred on the property.

Because assessments are levied on the basis of benefit, they are considered a user's fee, not a tax, and, therefore, are not governed by Article IIIA of the California Constitution.

The 1972 Act permits the designation of zones of benefit within any individual assessment district if "by reasons or variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvement" (Sec. 22547).

Thus, the 1972 Act requires the levy of a true "assessment" rather than a "special tax." Article XIID provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements, and rights-of-ways, public greenbelts, and public parkways.

As adopted at the time of formation of Landscape and Lighting Maintenance District No. 1 and confirmed by the Town Council following the public hearing, the following benefits were determined to accrue to parcels within the District:

#### Landscaping Benefit Determination

Trees, landscaping, irrigation system, hardscaping, and appurtenant facilities, if well maintained, provide beautification, shade, and enhance the desirability of the surroundings, and therefore increase property values of the parcels within each Benefit Zone.

#### Street Lighting Benefit Determination

The proper functioning of street lighting is imperative for the welfare and safety of the property owners within the District. Proper operation, maintenance, and servicing of a street lighting system benefits properties with

### 3. Method of Apportionment

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each Benefit Zone by providing increased illumination for ingress and egress, safety traveling at night, improved security, protection of property and the reduction of traffic accidents.

#### Parcel Classifications

Single Family Residential - The single-family residential parcel classification will be per the Town of Yucca Valley land use designation and will be assessed on a per parcel basis. Each single-family residential parcel will be assigned 1 Equivalent Dwelling Unit (EDU).

Exempt - Exempted from the assessment would be the areas of all public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, all easements and rights-of-ways, all public parks, greenbelts and parkways and all other public property designated open space.

Other parcel classifications will be included as necessary to accommodate future annexations.

#### Zone Classifications

Benefit Zones No. 1 through 3 have been established to provide a funding source for the operation, maintenance and servicing of landscaping and lighting improvements within the boundaries of each benefit zone. Future benefit zones will be established as development occurs and improvements are constructed in those benefit zones which provide a specific and special benefit to the parcels within each benefit zone.

#### Benefit Spread Methodology

The total operation, maintenance and servicing cost for the landscaping, street lighting, and open space improvements within each Benefit Zone are apportioned in accordance with a methodology that is consistent with standard assessment engineering practices.

Since the assessments are levied on the owners of properties as shown on the secured property tax rolls, the final charges must be assigned by Assessor's Parcel Number. If assessments were to be spread by parcel, not considering land use, this would not be equitable, because a single-family parcel would be paying the same as a 50-unit apartment parcel or a large commercial establishment. Therefore, as previously stated, the total assessment costs are spread to each parcel of land based on the benefit received by each particular parcel.

#### Benefit Zones No. 1-3

The costs for the operation, maintenance and servicing of the improvements are apportioned in accordance with the methodology as established by the Town Council upon formation of the District and the establishment of each benefit zone. It was determined at that time that the most equitable method for spreading the estimated benefit received by each parcel should be based on the Equivalent Dwelling Unit (EDU) method. Each residential parcel will be assessed on the basis of one EDU per parcel. The formula for each of the Benefit Zones 1-3 is as follows:

$$\text{Assessable budget} \div \text{total EDUs} = \text{rate per EDU}$$

Table 3-1  
Proposed Assessment

| Benefit Zone | Land Use    | Parcels | Dwelling Units | EDU Factor | Total EDUs | FY 2023-24 Rate/EDU | Total Assessment |
|--------------|-------------|---------|----------------|------------|------------|---------------------|------------------|
| 1            | Residential | 34      | 34             | 1.00/DU    | 34         | \$46.06             | \$1,565.97       |
| 2            | Residential | 55      | 55             | 1.00/DU    | 55         | \$44.09             | \$2,424.98       |
| 3            | Residential | 17      | 17             | 1.00/DU    | 17         | \$44.31             | \$753.34         |

#### 4. Assessment Roll

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A list of names and addresses of the owners of all parcels within the Town of Yucca Valley's Landscape and Lighting Maintenance District No. 1 is shown on the last equalized Property Tax Roll of the Assessor of the County of San Bernardino, which is hereby made a part of this report. This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll on file in the Office of the Town Clerk

The proposed assessments and the amount of assessments for Fiscal Year 2023-24 apportioned to each lot or parcel, as shown on the latest roll at the Assessor's Office, are on file in the Office of the Town Clerk. The description of each lot or parcel is part of the records of the Assessor of the County of San Bernardino and these records are, by reference, made part of this Report.

The Assessment Roll for Fiscal Year 2023-24 is included in Appendix A of this Report and is on file in the Office of the Town Clerk.

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**APPENDIX A**  
**Assessment Roll**



CC38SP06 - LLMD No. 1 BZ No. 1

| APN           | Levy Amount       | APN | Levy Amount |
|---------------|-------------------|-----|-------------|
| 0585621010000 | \$46.05           |     |             |
| 0585621020000 | \$46.05           |     |             |
| 0585621030000 | \$46.05           |     |             |
| 0585621040000 | \$46.05           |     |             |
| 0585621050000 | \$46.05           |     |             |
| 0585621060000 | \$46.05           |     |             |
| 0585621070000 | \$46.05           |     |             |
| 0585621080000 | \$46.05           |     |             |
| 0585621090000 | \$46.05           |     |             |
| 0585621100000 | \$46.05           |     |             |
| 0585621110000 | \$46.05           |     |             |
| 0585621120000 | \$46.05           |     |             |
| 0585621130000 | \$46.05           |     |             |
| 0585621140000 | \$46.05           |     |             |
| 0585621150000 | \$46.05           |     |             |
| 0585621160000 | \$46.05           |     |             |
| 0585621170000 | \$46.05           |     |             |
| 0585621180000 | \$46.05           |     |             |
| 0585621190000 | \$46.05           |     |             |
| 0585621200000 | \$46.05           |     |             |
| 0585621210000 | \$46.05           |     |             |
| 0585621220000 | \$46.05           |     |             |
| 0585621230000 | \$46.05           |     |             |
| 0585621240000 | \$46.05           |     |             |
| 0585621250000 | \$46.05           |     |             |
| 0585621260000 | \$46.05           |     |             |
| 0585621270000 | \$46.05           |     |             |
| 0585621280000 | \$46.05           |     |             |
| 0585621290000 | \$46.05           |     |             |
| 0585621300000 | \$46.05           |     |             |
| 0585621310000 | \$46.05           |     |             |
| 0585621320000 | \$46.05           |     |             |
| 0585621330000 | \$46.05           |     |             |
| 0585621340000 | \$46.05           |     |             |
| <b>34</b>     | <b>\$1,565.70</b> |     |             |

CC38SP11 - LLMD No. 1 BZ No. 2

| APN           | Levy Amount | APN           | Levy Amount       |
|---------------|-------------|---------------|-------------------|
| 0587441010000 | \$44.09     | 0587451220000 | \$44.09           |
| 0587441020000 | \$44.09     | 0587451230000 | \$44.09           |
| 0587441030000 | \$44.09     | 0587451240000 | \$44.09           |
| 0587441040000 | \$44.09     | 0587451250000 | \$44.09           |
| 0587441050000 | \$44.09     | 0587451260000 | \$44.09           |
| 0587441060000 | \$44.09     | 0587451270000 | \$44.09           |
| 0587441070000 | \$44.09     | 0587451280000 | \$44.09           |
| 0587441080000 | \$44.09     |               |                   |
| 0587441090000 | \$44.09     |               |                   |
| 0587441100000 | \$44.09     |               |                   |
| 0587441110000 | \$44.09     |               |                   |
| 0587441120000 | \$44.09     |               |                   |
| 0587441130000 | \$44.09     |               |                   |
| 0587441140000 | \$44.09     |               |                   |
| 0587441150000 | \$44.09     |               |                   |
| 0587441160000 | \$44.09     |               |                   |
| 0587441170000 | \$44.09     |               |                   |
| 0587441180000 | \$44.09     |               |                   |
| 0587441190000 | \$44.09     |               |                   |
| 0587441200000 | \$44.09     |               |                   |
| 0587441210000 | \$44.09     |               |                   |
| 0587441220000 | \$44.09     |               |                   |
| 0587441230000 | \$44.09     |               |                   |
| 0587441240000 | \$44.09     |               |                   |
| 0587441250000 | \$44.09     |               |                   |
| 0587441260000 | \$44.09     |               |                   |
| 0587441270000 | \$44.09     |               |                   |
| 0587441280000 | \$44.09     |               |                   |
| 0587441290000 | \$44.09     |               |                   |
| 0587441300000 | \$44.09     |               |                   |
| 0587451040000 | \$44.09     |               |                   |
| 0587451050000 | \$44.09     |               |                   |
| 0587451060000 | \$44.09     |               |                   |
| 0587451070000 | \$44.09     |               |                   |
| 0587451080000 | \$44.09     |               |                   |
| 0587451090000 | \$44.09     |               |                   |
| 0587451100000 | \$44.09     |               |                   |
| 0587451110000 | \$44.09     |               |                   |
| 0587451120000 | \$44.09     |               |                   |
| 0587451130000 | \$44.09     |               |                   |
| 0587451140000 | \$44.09     |               |                   |
| 0587451150000 | \$44.09     |               |                   |
| 0587451160000 | \$44.09     |               |                   |
| 0587451170000 | \$44.09     |               |                   |
| 0587451180000 | \$44.09     |               |                   |
| 0587451190000 | \$44.09     |               |                   |
| 0587451200000 | \$44.09     |               |                   |
| 0587451210000 | \$44.09     |               |                   |
|               |             | <b>55</b>     | <b>\$2,424.95</b> |

CC38SP08 - LLMD No. 1 BZ No. 3

| APN          | Levy Amount     | APN | Levy Amount |
|--------------|-----------------|-----|-------------|
| 058831110000 | \$44.31         |     |             |
| 058831111000 | \$44.31         |     |             |
| 058831112000 | \$44.31         |     |             |
| 058831113000 | \$44.31         |     |             |
| 058831114000 | \$44.31         |     |             |
| 058831115000 | \$44.31         |     |             |
| 058831116000 | \$44.31         |     |             |
| 058831117000 | \$44.31         |     |             |
| 058831118000 | \$44.31         |     |             |
| 058831119000 | \$44.31         |     |             |
| 058831120000 | \$44.31         |     |             |
| 058831121000 | \$44.31         |     |             |
| 058831122000 | \$44.31         |     |             |
| 058831123000 | \$44.31         |     |             |
| 058831124000 | \$44.31         |     |             |
| 058831125000 | \$44.31         |     |             |
| 058831126000 | \$44.31         |     |             |
| <b>17</b>    | <b>\$753.27</b> |     |             |

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| APN | Levy Amount | APN | Levy Amount |
|-----|-------------|-----|-------------|
|-----|-------------|-----|-------------|

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| Parcel Count | Levy Amount |
|--------------|-------------|
| 106          | \$4,743.92  |

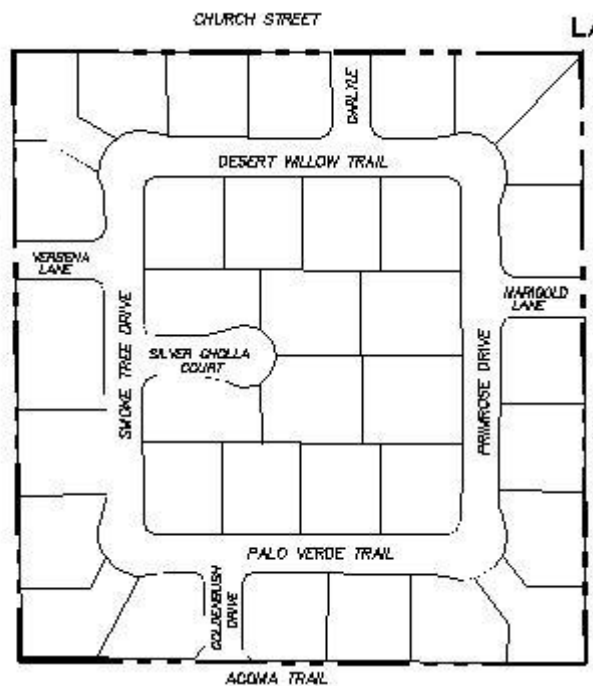
**APPENDIX B**

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**Assessment Diagrams**



REDUCED COPY -  
 NOT TO SCALE



**ASSESSMENT DIAGRAM**  
**LANDSCAPE AND LIGHTING MAINTENANCE**  
**DISTRICT NO. 1**  
**BENEFIT ZONE NO. 1 - TRACT 16957**  
 TOWN OF YUCCA VALLEY, COUNTY OF SAN BERNARDINO  
 STATE OF CALIFORNIA

CONTENTS

FILED IN THE OFFICE OF THE TOWN CLERK OF THE TOWN OF YUCCA VALLEY, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, ON \_\_\_\_\_ DAY OF \_\_\_\_\_, 2018.

BY AND FOR THE TOWN OF YUCCA VALLEY

PREPARED IN THE OFFICE OF THE SUPERVISOR OF STREETS OF THE TOWN OF YUCCA VALLEY, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2018.

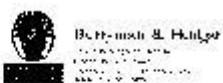
TOWN ENGINEER  
 OF THE TOWN OF YUCCA VALLEY

AN AGREEMENT WAS ENTERED BY THE TOWN ENGINEER OF THE TOWN OF YUCCA VALLEY, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, ON THE DATE, PLACE AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM, AND AGREEMENT WAS ENTERED ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2018. REFERENCE IS HEREBY MADE TO THE AGREEMENT FILED IN THE OFFICE OF THE TOWN CLERK FOR THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, AGAINST JOHN A. HARRIS, OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

TOWN CLERK  
 OF THE TOWN OF YUCCA VALLEY

THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2018, AT THE OFFICE OF \_\_\_\_\_, CLERK, IN THE OFFICE OF THE TOWN CLERK OF THE TOWN OF YUCCA VALLEY, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA.

QUALITY RECORD  
 OF THE COUNTY OF SAN BERNARDINO

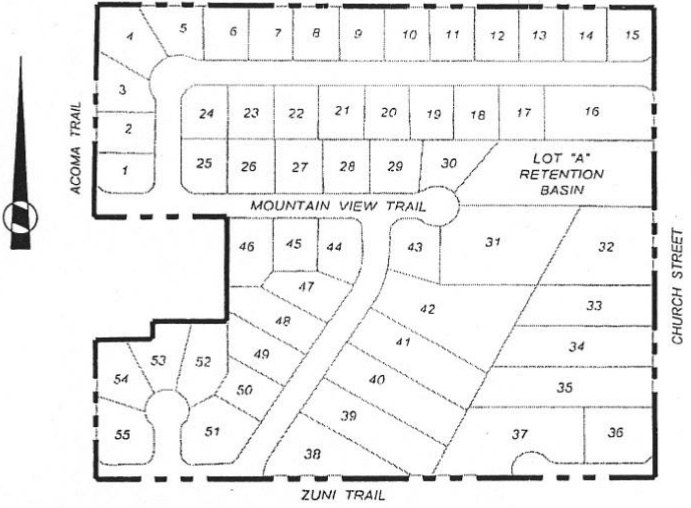


REFERENCE THE SAN BERNARDINO COUNTY ANNOTATED MAP FOR A DETAILED DESCRIPTION OF PARCELS, LOTS AND INTERESTS.

TOWN OF YUCCA VALLEY  
Landscape & Lighting Maintenance District No. 1  
Benefit Zones 1-3

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ASSESSMENT DIAGRAM  
LANDSCAPE AND LIGHTING MAINTENANCE  
DISTRICT NO. 1  
ANNEXATION NO. 1  
ZONE 2 - TENTATIVE TRACT NO. 16587  
TOWN OF YUCCA VALLEY, COUNTY OF SAN BERNARDINO  
STATE OF CALIFORNIA

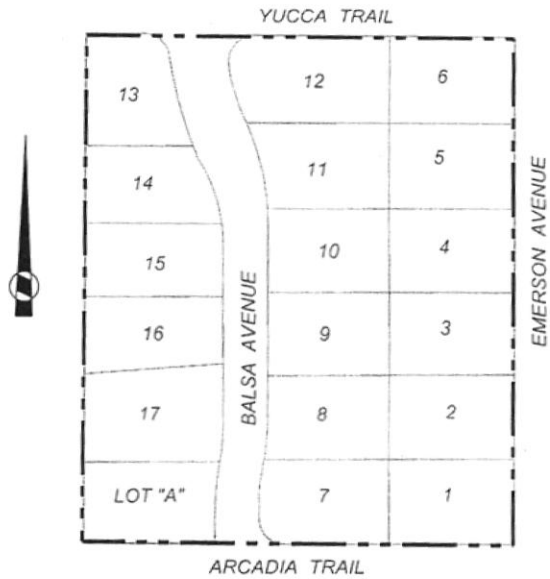


**Berryman & Henigar**  
6150 Stoneridge Mall Rd., Suite 370  
Pleasanton, CA 94588-3241  
Tel: (925) 468-7400 Fax: (925) 468-7413  
www.us.bureauveritas.com

REFERENCE THE SAN BERNARDINO COUNTY ASSESSOR'S MAPS FOR A DETAILED DESCRIPTION OF PARCEL LINES AND DIMENSIONS.

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NOT TO SCALE

ASSESSMENT DIAGRAM  
LANDSCAPE AND LIGHTING MAINTENANCE  
DISTRICT NO. 1  
ANNEXATION NO. 2  
ZONE 3 - TENTATIVE TRACT NO. 17328  
TOWN OF YUCCA VALLEY, COUNTY OF SAN BERNARDINO  
STATE OF CALIFORNIA



**Berryman & Henigar**  
6150 Stoneridge Mall Rd., Suite 370  
Pleasanton, CA 94588-3241  
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www.us.bureauveritas.com

REFERENCE THE SAN BERNARDINO COUNTY ASSESSOR'S MAPS FOR A DETAILED DESCRIPTION OF PARCEL LINES AND DIMENSIONS.



3788 McCray St.  
Riverside, CA 92506  
951.200.8600



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