

# Attachment H

## Engineer's Reports



# City of Victorville

## Engineer's Report

### Drainage Facilities Assessment

#### District No. 1

Annexation of Tract Map 18980

Fiscal Year 2023/2024

Intent Meeting: February 20, 2024

Public Hearing: April 16, 2024

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**ENGINEER'S ANNEXATION REPORT AFFIDAVIT**  
**City of Victorville**  
**Drainage Facilities Assessment District No. 1**  
**Annexation of Tract Map 18980**  
**Fiscal Year 2023/2024**  
**City of Victorville,**  
**San Bernardino County, State of California**

As part of the Resolution of Intention packet presented for the consideration of the Victorville City Council, this Report and the enclosed budget, diagram, and description outline specific proposed changes to the Drainage Facilities Assessment District No. 1 for Fiscal Year 2023/2024 , including the annexation of Territory to the District; the expansion of the improvements to be maintained within the District, and the proposed annual assessments for all parcels within the Annexation Territory commencing in Fiscal Year 2024/2025. Reference is hereby made to the San Bernardino County Assessor's Parcel Map for a detailed description of the lines and dimensions of the parcel, annexation territory known as Tract Map 18980 that will be subject to the proposed annual assessment.

The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

By: \_\_\_\_\_  
Fredy A. Bonilla, PE  
City Engineer

Willdan Financial Services  
Assessment Engineer

By: \_\_\_\_\_  
Stacey Reynolds  
Principal Consultant

By: \_\_\_\_\_  
Tyrone Peter  
PE # C81888

I HEREBY CERTIFY the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached, was filed with me on the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

By: \_\_\_\_\_  
City Clerk, City of Victorville  
County of San Bernardino, California

I HEREBY CERTIFY the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached, was approved, and confirmed by the City Council of the City of Victorville, California, on the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

By: \_\_\_\_\_  
City Clerk, City of Victorville  
County of San Bernardino, California

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## Introduction

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The City of Victorville ("City"), under the provisions of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code ("1972 Act") established the assessment district designated as:

### **DRAINAGE FACILITIES ASSESSMENT DISTRICT NO. 1**

(hereinafter referred to as "DFAD No. 1" or "District"). Pursuant to the provisions of the 1972 Act and in compliance with the substantive and procedural requirements of Article XIII D of the California State Constitution (the "California Constitution"), the City Council of the City of Victorville ("City Council"), proposes to annex Tract Map 18980, expanding the improvements to be provided and maintained within the DFAD No. 1, and to conduct a protest ballot proceeding for special benefit assessments to be levied and collected annually on the parcels within the Annexation Territory in order to fund in whole or in part the maintenance and operation of certain public improvements that may include, but is not limited to landscape crews, basins and appurtenant facilities that provide special benefits to those properties commencing in Fiscal Year 2024/2025.

As required pursuant to Chapter 1, Article 4 of the 1972 Act, this Drainage Facilities Assessment District Engineer's Report ("Report") shall serve as the detailed report for the annexation of Territory to Drainage Facilities Assessment District No. 1, for Tract Map 18980 (hereafter referred to as the "Annexation Territory") and the establishment of annual assessments to be levied and collected upon properties within the proposed Annexation Territory in connection with the special benefits each property receives from the maintenance and servicing of the improvements to be provided by the City through the District. The assessments described herein will provide an annual funding source to adequately support the ongoing maintenance, servicing, operation, and incidental expenses associated with the drainage landscaping and irrigation improvements, as well as the appurtenant facilities and amenities that benefit the identified properties within the Annexation Territory. The Annexation Territory as shown on the diagram contained in Part IV of this Report, encompass all lots and parcels of land within a defined area of the City that will receive special benefits from the ongoing servicing, maintenance, operation, and incidental expenses associated with the improvements to be funded by the assessments. Parcels within the Annexation Territory will be assessed for their proportionate special benefit of the shared drainage landscaping and irrigation improvements and appurtenant facilities.

The City Council of the City of Victorville adopted its General Plan with various elements to provide guidelines for orderly development of property within the City. The City Council further adopted ordinances and regulations governing the development of land providing for the installation and construction of certain landscaping and appurtenant facilities to enhance the quality of life and to benefit the value of property.

The requirement for the installation of landscaping, streets and appurtenant facilities is a condition of development provided for in the City's Subdivision Ordinance and is a requirement for issuance of a permit for construction of commercial, residential, and planned unit development. These improvements generally include but are not limited to street lights and related equipment and fixtures; various landscape materials such as trees, turf, shrubs, vines, and ground cover; irrigation and drainage systems; structural amenities such as monuments, block walls, retaining walls, or other fencing; hardscapes including mulch, trail and path surfaces, stamped concrete and pavers; recreational amenities such as benches, picnic facilities, play structures; signage; and related appurtenances.

The installation of landscaping and appurtenant facilities is the responsibility of the sub-divider or other development/applicant, triggered by the approval of a tentative subdivision map or other development application. After installation, it is City policy that the servicing, operation, maintenance, repair, and replacement of landscaping and appurtenant facilities in turn become the fiscal responsibility of the properties that specially benefit from the facilities.

## **HISTORICAL BACKGROUND**

The residential subdivision plans for the tracts within DFAD No. 1 were submitted to the City by developers and were approved with certain conditions. One such condition required a means to fund the perpetual maintenance of landscaping within the public right-of-ways and dedicated easement areas. In order to meet this condition, the developer, as sole-owner of the subdivision property, petitioned the City to form an assessment district. The DFADs were formed by City Council Resolutions in accordance with the Landscape and Lighting Act of 1972, which is Part 2, Division 15 of the California Streets and Highways Code, in order to provide a funding source for the administration, operations and maintenance, and servicing of the landscaping within the District. Each parcel within the DFADs is assessed at a rate equitable to the budget, not exceeding the maximum allowable rate. Future improvement parcels are assessed \$1.00 annually until such time the improvements are constructed.

In 2003, Drainage Facilities Assessment District No. 1 was formed by Resolutions 03-046, 03-047, 03-048 and 03-049. As of Fiscal Year 2023/24, there are thirty-four (34) tracts, and several unimproved parcels of vacant land in the District. Existing drainage facilities improvements are 566,998.40 square feet of detention basins, drainage channels and perimeter landscaping located throughout the City.

## **ANNEXATION TERRITORY**

The Annexation Territory consists of all lots and parcels of land within the planned development identified as Tract Map 18980 which will develop out to seventeen (17) residential units.

This Report has been prepared pursuant to the provisions of the California Constitution and the 1972 Act and shall serve as the detailed Engineer's Report regarding the annexation of the designated Annexation Territory into the Victorville Drainage Facilities Assessment District No. 1. The proposed assessments will be levied on the properties therein commencing in Fiscal Year 2024/2025 for the proportional special benefits the properties will receive from the ongoing maintenance and servicing of the improvements associated with and/or resulting from the development of properties within the Annexation Territory.

The City Council proposes to annex the Annexation Territory into the District as Tract Map 18980, and to levy and collect annual special benefit assessments on the County tax rolls to provide ongoing funding for the direct expenditures, incidental expenses, and fund balances that are necessary to service and maintain the drainage landscaping and irrigation improvements associated with and resulting from the development of property within the Annexation Territory. The improvements described in this Report for the Annexation Territory are based on the initial improvement and development plans for Assessor Parcel Number 3091-141-02 and by reference those plans, and specifications are made part of this Report. There are no new improvements being installed, the annexation parcel(s) will benefit from existing improvements.

The estimated budget provided herein is based on the City's estimate of the Annexation Territory expenses for local improvements and services in the Annexation Territory. The resulting annual assessments are calculated utilizing the method of apportionment established under Part II — Method of Apportionment and are made pursuant to the 1972 Act and the substantive and procedural provisions of the California Constitution.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number (APN) by the San Bernardino County Assessor's Office. The San Bernardino County Auditor/Controller uses APNs and specific Fund Numbers to identify properties to be assessed on the tax roll for the special benefit assessments.

## PROCEEDINGS AND REPORT CONTENT

This Report specifically addresses the proposed annexation of Territory, the resulting boundary change, the various improvements within the Tract, and the proposed assessment to be levied in connection with the special benefits the properties will receive from the maintenance and servicing of the improvements based on the estimated operating and maintenance expenses. The proposed annual assessments to be levied on properties within the Annexation Territory will provide a source of funding for the continued operation, maintenance, and servicing of the drainage landscaping and appurtenant facilities (collectively referred to as "improvements") to be provided by the District for the special benefit of properties within the Tract.

The District assessments as described herein are based on the City's estimate of the costs to maintain, operate and service the improvements. The costs of the improvements and the proposed annual assessments budgeted and assessed against properties within the Annexation Territory may include, but are not limited to the estimated expenditures for regular annual maintenance and repairs; incidental expenditures related to the operation and administration of the District; deficits or surpluses from prior years; revenues from other sources; and the collection of funds for operational reserves and/or periodic repairs, replacements and rehabilitation projects as authorized by the 1972 Act. The net annual cost to provide the improvements for each Tract are allocated to the benefiting properties within that Tract using a weighted method of apportionment (refer to Assessment Methodology in Part II — Method of Apportionment) that calculates the proportional special benefit and assessment for each parcel as compared to other properties that benefit from the District improvements and services. Thus, each parcel is assessed proportionately for only those improvements, services, and expenses for which the parcel will receive special benefit.

### Ballot Proceedings

As part of these proceedings, the City shall conduct a property owner protest ballot proceeding ("Ballot Proceeding") for the proposed levy of an assessment pursuant to the provisions of the California Constitution, Article XIID Section 4, and in accordance with the provisions of Government Code, Section 53753. In conjunction with this Ballot Proceeding, the City Council will conduct a noticed public hearing to consider public testimonies, comments and written protests regarding the annexation, and the assessments described herein. Upon conclusion of the public hearing, property owner protest ballots received will be opened and tabulated to determine whether majority protest exists as defined in Article XIID of the California Constitution.

As specified by the California Constitution, Article XIID Section 4e:

*"A majority protest exists if, upon the conclusion of the hearing, ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment. In tabulating the ballots, the ballots shall be weighted according to the proportional financial obligation of the affected property."*

After completion of the ballot tabulation, the City Council will confirm the results of the balloting. If majority protest exists for the proposed Tract Map 18980 assessments, further proceedings to annex the parcels within the District and implementation of the Tract and assessments shall be abandoned.

If tabulation of the ballots indicate that majority protest does not exist for the proposed assessments and the assessment range formula presented and described herein, the City Council by resolution may adopt this Report (as submitted or amended); approve the assessment diagrams (Tract Boundary Diagram) contained herein; order the annexation of the parcels within DFAD No. 1 and the improvements to be made; and confirm the assessments as outlined in this Report.

The assessments as approved, may be levied and collected on the County tax rolls commencing in Fiscal Year 2024/2025. For Fiscal Year 2024/2025 and each subsequent fiscal year, this Tract will be included in the Annual Consolidated Drainage Facilities Assessment District Report, which shall be prepared and presented to the City Council to address any proposed changes, including Tract Map 18980, as well as any proposed changes to the improvements, budgets, and assessments for that fiscal year. The City Council shall hold a noticed public hearing regarding these matters prior to approving and ordering the levy of annual assessments for the District.

If in any fiscal year, the proposed annual assessments for parcels with the District exceed the maximum assessments described herein, such an assessment would be considered an increased assessment and must be confirmed through a mailed property owner protest ballot proceeding for the affected parcels before the increased assessment may be imposed.

## Report Content

This Report has been prepared in connection with the annexation of parcels into DFAD No. 1 and the resulting assessment for the parcel(s) within Tract Map 18980 established herein in connection with the annexation of Territory for Fiscal Year 2023/2024, pursuant to a resolution of the City Council and consists of the following five (5) parts.

### Part I — Plans and Specifications

Contains a general description of the District and tract of benefit ("Tract"), and specifically addresses the improvements and services that provide special benefits to the parcels within the Annexation Territory which include but is not limited to drainage landscaping and irrigation improvements, and related amenities including operational expenses and fund balances authorized by the 1972 Act. The plans and specifications contained in this Report generally describe the nature and extent of the improvements. In conjunction with these general descriptions of the improvements a visual depiction is provided in the Tract Boundary Diagram contained in Part IV of this Report. The detailed plans and specifications for the improvements in the Annexation Territory are on file in the Public Works Department of the City of Victorville and by reference are made part of this Report.

### Part II — Method of Apportionment

Outlines the special and general benefits associated with the improvements to be provided within the Annexation Territory, and the basis upon which the estimated costs to provide such improvements has been apportioned to each parcel of land therein in proportion to the special benefits to be received.

### **Part III — Estimate of Costs**

Identifies the estimated annual funding costs (referred to as the “budget”) required for the maintenance and operation of the improvements including, but not limited to, annual maintenance and service expenses, utility costs, related incidental expenses, and fund balances authorized by the 1972 Act and deemed appropriate to fully support the improvements. Those improvements and/or costs determined to be of general benefit shall be funded by a City contribution. This budget establishes the maximum assessments to be approved by the property owner(s) of record within the Annexation Territory as part of the Ballot Proceeding.

This section also identifies and outlines an Assessment Range Formula (inflationary adjustment) that provides for an annual adjustment to the maximum assessment rate that establishes limits on future assessments, but also provides for reasonable cost adjustments due to inflation.

### **Part IV — Boundary Diagram**

A diagram showing the existing District and Annexation Territory. The lines and dimensions of each lot, parcel, and subdivision of land contained in this diagram are inclusive of all parcels listed in “Part V — Assessment Roll” of this Report and the corresponding County Assessor’s Parcel Maps for said parcels as they existed at the time this Report was prepared and shall include all subsequent subdivisions, lot-line adjustments, or parcel changes therein. Reference is hereby made to the San Bernardino County Assessor’s maps for a detailed description of the lines and dimensions of each lot and parcel of land within the Annexation Territory.

### **Part V — Assessment Roll**

The “Balloted Maximum Assessment” amount for each parcel represents that parcel’s proposed maximum assessment amount for each parcel within Tract Map 18980 commencing in Fiscal Year 2024/2025 and is based on the parcel’s calculated proportional special benefit as outlined in “Part II — Method of Apportionment,” and calculated assessment rate established by the budget in “Part III — Estimate of Costs.”

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

## Part I — Plans and Specifications

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### DESCRIPTION OF THE DISTRICT

The purpose of this District and specifically the Annexation Territory is to provide in part through annual assessments, funding for the ongoing operation, maintenance, and servicing of drainage landscaping and irrigation improvements, and related appurtenant facilities and services in specified areas of the City. The territory within the District consists of those lots or parcels of land within the City of Victorville for which the City, through the District maintains these local improvements and related amenities installed in connection with the development of those properties and for the benefit of those lots or parcels.

As authorized by the 1972 Act, the improvements provided by the District and associated with each Tract incorporate various local and related amenities installed in connection with the development of those properties and are maintained and serviced for the benefit of real property within that Tract. The maintenance of the improvements may also include various appurtenances including, but not limited to block walls, retaining walls or other fencing, trail and path surfaces, stamped concrete, pavers, mulch or other hardscapes, irrigation and related electrical equipment and drainage systems, benches, play structures, picnic or other recreational facilities, monuments, signage, ornamental lighting, street lighting, and related equipment. The work to be performed within the respective Tract may include but is not limited to (as applicable), the personnel, materials, equipment, electricity, water, contract services, repair and rehabilitation of the improvements and incidental expenses required to operate the District and provide the improvements and services.

Improvements provided within the District may include but are not limited to:

- Landscaping and related facilities and amenities located within or around the designated drainage facility. These improvements may include, but are not limited to:
  - various landscape materials such as trees, turf, shrubs, vines, ground cover, annual or perennial plantings;
  - irrigation and drainage systems such as storm drains, channels, and basins;
  - structural amenities such as monuments, block walls, retaining walls, or other fencing; and
  - hardscapes including mulch, trail and path surfaces, stamped concrete, and pavers.

The maintenance of these improvements may include, but is not limited to the regularly scheduled mowing, trimming, pruning, fertilization, pest control, weed and graffiti abatement, installation, replacement and rehabilitation of the landscaping, repair or replacement of irrigation or drainage systems, repair or replacement of hardscape improvements and recreational amenities. The City's Public Works Department shall authorize and schedule such maintenance and servicing as needed and based on available funding.

## EXISTING TRACTS IN DISTRICT

In accordance with the 1972 Act, the District utilizes Tracts to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District. Each Tract is associated with specific improvements and/or types of improvements that provide special benefit to properties within that Tract. The boundaries of each Tract are based on the improvements to be maintained and the relationship and proximity of the developments and properties that derive special benefits from those specific improvements.

As of Fiscal Year 2023/2024 the District was comprised of the following Tracts and developments:

TRACTS	LOCATION
13816	Mojave Dr to the south, Camino Valle Way to the north, between Diamond Rd and Cobalt Rd
14132	West of 3rd Ave between Talpa St and Ottawa St
14623	West of 6th Ave between Homoa Rd and Ottawa St
14721	South of Bear Valley Rd at Mesa View Dr , Sierra Rd and Rena Rd
14751	South Bear Valley Rd between Mesa View Dr and Pena Rd
14992	South of Tract 14751 on Bear Valley Rd and between Mesa View Dr and Pena Rd
15186	South of Dos Palmas Rd and west of Foxborough Way at Fox Point Rd
15297	South of Goss Rd
16063	At High Crest St and Hill Crest St and then again at Park Glen and Ridgecrest Rd
16463	South of Tawney Ridge Ln at Diamond Rd, Cobalt Rd and Hook Blvd
16677	North of Far Hills at Queensbury Rds
16713	South of Dos Palmas Rd , north of Rafael Way, between Amethyst Rd and Foxborough Way
16847	South of Dos Palmas Rd west of Bellflower St
16853	West of Mesa View St north of Luna Rd
16894	South of Mojave Dr, north of Versaille St, between Onyx Rd and Topaz Rd
16939 through 16944	South Hopland, west El Evado, north Tawney Ridge and west of Cordova
17024	South of Palmdal Rd at Monte Vista and Vervena Rds
17090	Mesa View St, La Mesa Rd at McCord Ln, Iverson and Nyack
17157	South of Mojave Dr at Diamond Rd, Cobalt Rd, and Topaz Rd.
17163	South of Mojave Dr at Diamond Rd, Cobalt Rd, and Topaz Rd.
17179	At Pablo Ct, east of Arrowhead Dr
17238	Between Burwood St and Silica Dr at 5th Ave
17316	Damatian Way, Alpaca Lane, and McCaw Way, east of Seventh Ave
17435	Monte Vista Rd, Nyack Rd, Olivine and Verbena Rds
17661	North of Dos Palmas Rd at Del Cerro St
17692	South of Tawney Ridge Ln at Ferndale Rd
20274	North of Eucalyptus St, east of Amethyst Rd, south of Sycamore St
20275	Monte Vista, Luna Rd
20280	South of Hopland Street and east of Cahuenga Road

## ANNEXATION TERRITORY FISCAL YEAR 2023/2024

### Tract Map 18980

Generally located at the north of Silica Road and west of Second Avenue will develop out to seventeen (17) single-family residential units currently identified by the San Bernardino County Assessor's Office as parcel 3091-141-02. Improvements within the District are on file with the City.

## Part II — Method of Apportionment

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### LEGISLATIVE REQUIREMENTS FOR ASSESSMENTS

The costs of the proposed improvements have been identified and allocated to properties within the Annexation Territory based on proportional special benefit, consistent with the provisions of the 1972 Act and the assessment provisions of Proposition 218 (being contained in Article XIID of the California Constitution). The improvements provided by this District and for which properties within the Annexation Territory are assessed, are identified as drainage landscaping and irrigation improvements, and related amenities that were either installed in direct connection with the development of properties to be included within designated Tract Map 18980 or were installed for the benefit of those properties as a result of property development or potential development and were considered necessary elements for the development of such properties to their full and best use. The formulas used for calculating assessments and the designation of Tract herein reflect the composition of parcels within the Annexation Territory, and the improvements and activities to be provided, and have been designed to fairly apportion the cost of providing those improvements based on a determination of the proportional special benefits to each parcel.

In addition to the provisions of the 1972 Act, Article XIID of the California Constitution outlines specific requirements regarding assessments including the following:

Article XIID Section 2d defines District as follows:

*“District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service.”*

Article XIID Section 2i defines Special Benefit as follows:

*“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.”*

Article XIID Section 4a defines proportional special benefit assessments as follows:

*“An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”*

## BENEFIT ANALYSIS

### Drainage Landscaping Special Benefit

Trees, landscaping, hardscaping, ornamental structures, and appurtenant facilities, if well maintained, confer a particular and distinct special benefit upon real property within each District by providing beautification, shade and positive enhancement of the community character, attractiveness, and desirability of the surroundings. In addition, all of the aforementioned contributes to a specific increase in property desirability and a specific enhancement of the property value of each parcel within each District which confers a particular and distinct special benefit upon the real property within each District.

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

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

### Drainage Landscaping General Benefit

Section 4 of Article XIID provides that once a local agency, which proposes to impose assessments on property, has identified those parcels that will receive, special benefits conferred upon them and upon which an assessment will be imposed, the local agency must next “separate the general benefits from the special benefits conferred,” and only the special benefits can be included in the amount of the assessment imposed.

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 considered special benefits. For example, the proper maintenance of landscaping and landscape appurtenant facilities within the Districts control dust from blowing onto properties within the Districts but may also indirectly control dust from blowing onto properties outside of the Districts. The spraying and treating of landscaping for disease reduces the likelihood of insect infestation and other diseases spreading to landscaping throughout the Districts, but also reduces the likelihood that other properties would be affected. In addition, the proper maintenance of landscaping and landscape ornamental structures provides a positive visual experience to persons passing by the Districts. 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. The improvements in the Districts create a common landscape theme and neighborhood identity for the parcels within each residential subdivision. Only the parcels which are within the residential subdivisions will be assessed. Accordingly, there is a direct physical and visual nexus between the parcels being assessed and the funding of the improvements that does not exist for those parcels outside of the District boundaries. 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.

## ASSESSMENT METHODOLOGY

To assess benefits equitably it is necessary to calculate each property's relative share of the special benefits conferred by the funded improvements and service. The Equivalent Benefit Unit (EBU) method of assessment apportionment is utilized for this District and establishes a basic unit (base value) of benefit and then calculates the benefit derived by each assessed parcel as a multiple (or a fraction) of that basic unit. The EBU method of apportioning special benefits is typically seen as the most appropriate and equitable assessment methodology for assessment districts, as the benefit to each parcel from the improvements are apportioned as a function of comparable property characteristics which may include but is not limited to land use and property size.

For the purposes of this Engineer's Report, an EBU is the quantum of benefit derived from the various Tract improvements by a single-family residential parcel. The single-family residential parcel has been selected as the basic unit for calculation of assessments. Thus, the "benchmark" property (the single-family residential parcel) derives one EBU of benefit and is assigned 1.00 Equivalent Benefit Unit. Pursuant to the 1972 Act, the costs of the District may be apportioned by any formula or method that fairly distributes the net amount to be assessed, among all assessable parcels in proportion to the estimated benefits to be received by each parcel from the improvements. The benefit formula used for the District should reflect the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on special benefit to each parcel.

The existing District's Method of Apportionment utilizes commonly accepted assessment engineering practices and were established pursuant to the 1972 Act and the provisions of the California Constitution. The method outlined is based on the premise that each assessed parcel receives benefit from the improvements maintained and financed by the District's assessments. The desirability of properties within each Tract is enhanced by the presence of well-maintained landscaping in close proximity to those properties. The costs associated with the improvements are equitably spread among the benefiting parcels within the District and the funds collected shall be dispersed and used only for the improvements and services provided by the District.

The following table provides the weighting factors to various land use types and parcel sizes as reported by the most current year's San Bernardino County Assessor's Secured Roll, which determines each parcel's EBU assignment:

LAND USE	EQUIVALENT BENEFIT UNIT FACTOR	NO. OF PARCELS	MULTIPLIER
Single-Family Residential	1	1,821	Per Benefit Unit
Reduced Single-Family Residential	1	1,114	Per Benefit Unit
<b>TOTAL</b>		<b>2,935</b>	

Note: Table information is from Fiscal Year 2023/2024 Consolidated Engineer's Report. Number of parcels currently listed in the District are before annexation.

### Exempt Properties

Publicly owned open space including, but not limited to, parks, recreation fields or other vacant lands are not assessed since the property exists for the benefit of other land uses in the District. Vacant property that cannot be developed for residential, commercial, or industrial uses is not assessed. This includes, but is not limited to, public streets, utility easements, rights-of-way, common areas, landlocked parcels, and parcels that are too small for development. Additionally, utility rights-of-ways, easements, drainage channels, drainage basins, and parcels that are used solely for the purpose of accessing entry to other parcels, and

those parcels that have been vacated by the City that have little to no value and do not benefit from the improvements are also exempt from assessment.

### **Annual Inflationary Adjustment (Assessment Range Formula)**

It is recognized that the cost of providing for the improvements described in Part I — Plans and Specifications of this Report will inevitably increase over time as a result of inflation and that any “new or increased assessments” require certain noticing and balloting requirements pursuant to Article XIIIID of the California Constitution (Proposition 218). However, Government Code Section 54954.6(a) provides that a “new or increased assessment” does not include “an assessment which does not exceed an assessment formula or range of assessments...previously adopted by the agency or approved by the voters in the area where the assessment is imposed.” This definition of an increased assessment is reaffirmed in the Proposition 218 Omnibus Implementation Act, Government Code Section 53753.5.

In order to assure that the improvement funding is sufficient in the future to address the ongoing maintenance and replacement cost increases that naturally occur over time due to inflation, the special benefit assessments being presented to the property owners in the ballot proceeding conducted in connection with this Report includes an annual inflationary adjustment (assessment range formula). This inflationary adjustment formula provides for the Fiscal Year 2023/2024 maximum assessments (initial maximum assessment rate) established herein for the Annexation Territory to increase by an amount equal to the annual percentage increase of the Local Consumer Price Index (CPI) for “All Urban Consumers” for the Riverside-San Bernardino-Ontario Areas (January of the given year from the previous January or similar period).

The adoption of the maximum assessment rates and the Assessment Range Formula described herein does not mean that the annual assessments will necessarily increase each fiscal year, nor does it absolutely restrict the assessments to the annually adjusted maximum assessment rates. Although the maximum assessment rates that may be levied shall be increased each fiscal year, the actual amount to be assessed will be based on the Balance to Levy for that fiscal year. If the calculated assessment is less than the adjusted maximum assessment, then the calculated assessment may be approved by the City Council for collection. If the calculated assessment (based on the proposed budget) is greater than the adjusted maximum assessment for that fiscal year, then the assessment would be considered an increased assessment and would require property owner approval through another protest ballot proceeding before imposing such an increase. Otherwise, it would be necessary to reduce the budget or provide a contribution from the City to reduce the Balance to Levy (amount to be assessed) to an amount that can be supported by an assessment rate less than or equal to the adjusted maximum assessment rate authorized for that fiscal year.

The Assessment Range Formula shall be applied to the maximum assessment rates for the Annexation Territory Tract Map 18980 commencing in Fiscal Year 2024/2025 and shall be applied in each subsequent fiscal year unless the City Council formally suspends its application.

## Part III — Estimate of Costs

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The 1972 Act provides that the estimated costs of the improvements shall include the total cost of the improvements, including incidental expenses.

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 lots or parcels within the Annexation Territory is the total cost of maintenance, and servicing with adjustments either positive or negative for reserves, surpluses, deficits, and/or contributions.

### PROPOSED BUDGET AND ASSESSMENTS

The budgets and assessments outlined on the following page for the Annexation Territory for designated Tract Map 18980 are based on the national standards and related funding necessary for the operation, maintenance and servicing of the District improvements identified in Part I of this Report.

This budget represents an estimate of the special benefit expenses for Fiscal Year 2023/2024 (if built out) at the time this Report was prepared and establishes the maximum assessment rates to be balloted and approved by the property owner(s) of record within the Annexation Territory as part of the Ballot Proceeding.

### Annexation Territory Budget

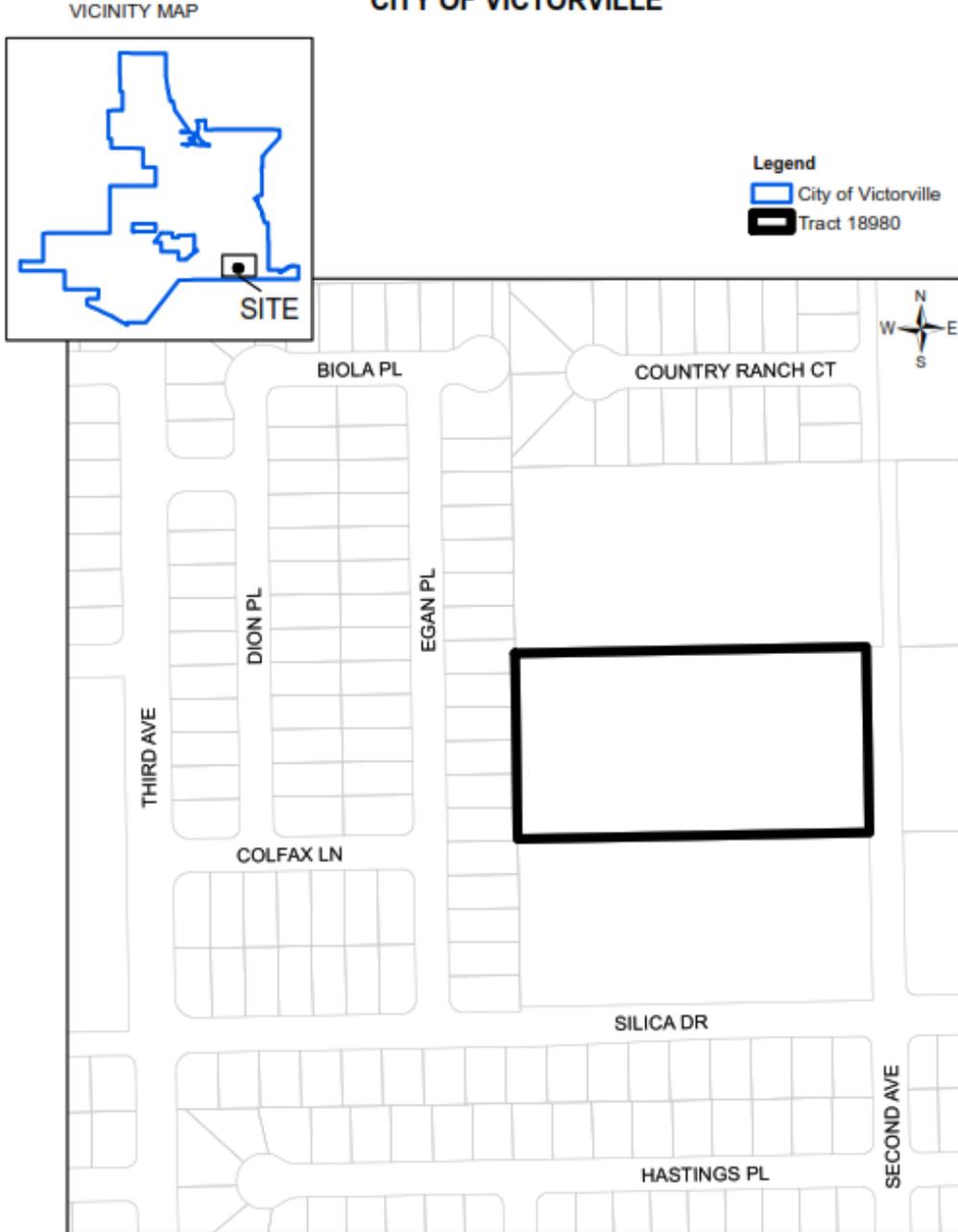
FISCAL YEAR 2023/2024 BUDGET	
DESCRIPTION	Tract 18980
UTILITIES-ELECTRICITY	\$1
UTILITIES-WATER USAGE	47
TELEPHONE	9
<b>UTILITIES SUB-TOTAL</b>	<b>\$57</b>
CITY ADMINISTRATION	\$31
CONSULTING SERVICES	14
COUNTY FEES	8
<b>ADMINISTRATION SUB-TOTAL</b>	<b>\$53</b>
MAINTENANCE STAFF SALARY AND BENEFITS	\$1,595
CONTRACT SERVICES	715
GROUNDS MAINTENANCE	106
IRRIGATION MAINTENANCE	43
INFRASTRUCTURE REPAIRS	47
VEHICLES AND EQUIPMENT	53
TOOLS AND SMALL EQUIPMENT	65
VANDALISM/ACCIDENTS	512
<b>MAINTENANCE SUB-TOTAL</b>	<b>\$3,136</b>
<b>EXPENDITURE BUDGET</b>	<b>\$3,246</b>
GENERAL BENEFIT CONTRIBUTION	\$0
RESERVE COLLECTION/CONTRIBUTION	434
<b>BALANCE TO LEVY</b>	<b>\$3,679.82</b>
Equivalent Benefit Units at Built-Out	17.00
<b>FY 2023/24 Assessment Rate</b>	<b>\$216.46</b>
<b>FY 2023/24 Assessment Rate Not Built</b>	<b>\$1.00</b>
<b>FY 2023/24 Max. Allowable Assessment per Benefit Unit- Built</b>	<b>\$238.01</b>
<b>FY 2023/24 Max. Allowable Assessment per Benefit Unit-Not Built</b>	<b>\$1.00</b>

Note: The budget represents the Tract's fair share of cost if developed and levied in Fiscal Year 2023/24. The budget has been rounded to the nearest dollar.

## Part IV — Boundary Diagram

The Fiscal Year 2023/2024 District Diagram for Tract Map 18980.

### ANNEXATION OF TRACT 18980 TO DRAINAGE FACILITIES ASSESSMENT DISTRICT NO. 1 CITY OF VICTORVILLE



## Part V — Assessment Roll

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Parcel identification for each lot or parcel within the Annexation Territory shall be the parcels as shown on the San Bernardino County Secured Roll for the year in which this Report is prepared and reflective of the Assessor's Parcel Maps.

The following is the lots and parcels of land (parcels) within the Annexation Territory and the corresponding maximum assessments being set for Fiscal Year 2023/2024.

APN	Tract	Property Owner	Land Use	EBU	Maximum Rate per Equivalent Benefit Unit 2023/2024	Maximum Assessment 2023/2024
3091-141-02-0000	18980	Silica Homes LLC	RESIDENTIAL	17.00	\$238.01	\$4,046.17



# **City of Victorville**

## **Engineer's Report**

### **Landscape Maintenance Assessment**

#### **District No. 6**

**Annexation of Tract Map 18980**

**Fiscal Year 2023/2024**

**Intent Meeting: February 20, 2024**

**Public Hearing: April 16, 2024**

27368 Via Industria  
Suite 200  
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[www.willdan.com](http://www.willdan.com)

**ENGINEER'S ANNEXATION REPORT AFFIDAVIT**  
**City of Victorville**  
**Landscape Maintenance Assessment District No. 6**  
**Annexation of Tract Map 18980**  
**Fiscal Year 2023/2024**  
**City of Victorville,**  
**San Bernardino County, State of California**

As part of the Resolution of Intention packet presented for the consideration of the Victorville City Council, this Report and the enclosed budget, diagram, and description outline specific proposed changes to the Landscape Maintenance Assessment District No. 6 for Fiscal Year 2023/2024, including the annexation of Territory to the District, the expansion of the improvements to be maintained within the District, and the proposed annual assessments for all parcels within the Annexation Territory commencing in Fiscal Year 2024/2025. Reference is hereby made to the San Bernardino County Assessor's Parcel Map for a detailed description of the lines and dimensions of the parcels, annexation territory known as Tract Map 18980 that will be subject to the proposed annual assessment.

The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

By: \_\_\_\_\_  
Fredy A. Bonilla, PE,  
City Engineer

Willdan Financial Services  
Assessment Engineer

By: \_\_\_\_\_  
Stacey Reynolds  
Principal Consultant

By: \_\_\_\_\_  
Tyrone Peter  
PE # C81888

I HEREBY CERTIFY the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached, was filed with me on the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

By: \_\_\_\_\_  
City Clerk, City of Victorville  
County of San Bernardino, California

I HEREBY CERTIFY the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached, was approved, and confirmed by the City Council of the City of Victorville, California, on the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

By: \_\_\_\_\_  
City Clerk, City of Victorville  
County of San Bernardino, California

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## Introduction

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The City of Victorville ("City"), under the provisions of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code ("1972 Act") established the assessment district designated as:

### **LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT NO. 6**

(hereinafter referred to as "LMAD No. 6" or "District"). Pursuant to the provisions of the 1972 Act and in compliance with the substantive and procedural requirements of Article XIII D of the California State Constitution (the "California Constitution"), the City Council of the City of Victorville ("City Council"), proposes to annex Tract Map 18980 (hereafter referred to as the "Annexation Territory" and also referred to as "Tract"), expanding the improvements to be provided and maintained within LMAD No. 6, and to conduct a protest ballot proceeding for special benefit assessments to be levied and collected annually on the parcels within the Annexation Territory in order to fund in whole or in part the maintenance and operation of certain public improvements that may include, but is not limited to landscaping, parks and appurtenant facilities that provide special benefits to those properties commencing in Fiscal Year 2024/2025.

As required pursuant to Chapter 1, Article 4 of the 1972 Act, this Landscape Maintenance Assessment District Engineer's Report ("Report") shall serve as the detailed report for the annexation of Territory to LMAD No. 6, for Tract Map 18980 and the establishment of annual assessments to be levied and collected upon properties within the proposed Annexation Territory in connection with the special benefits each property receives from the maintenance and servicing of the improvements to be provided by the City through the District. The assessments described herein will provide an annual funding source to adequately support the ongoing maintenance, servicing, operation, and incidental expenses associated with the landscape improvements, as well as the appurtenant facilities and amenities that benefit the identified properties within the Annexation Territory. The Annexation Territory as shown on the diagram contained in Part IV of this Report, encompass all lots and parcels of land within a defined area of the City that will receive special benefits from the ongoing servicing, maintenance, operation, and incidental expenses associated with the improvements to be funded by the assessments. Parcels within the Annexation Territory will be assessed for their proportionate special benefit of the shared landscape improvements and appurtenant facilities.

The City Council of the City of Victorville adopted its General Plan with various elements to provide guidelines for orderly development of property within the City. The City Council further adopted ordinances and regulations governing the development of land providing for the installation and construction of certain landscaping and appurtenant facilities to enhance the quality of life and to benefit the value of property.

The requirement for the installation of landscaping, streets and appurtenant facilities is a condition of development provided for in the City's Subdivision Ordinance and is a requirement for issuance of a permit for construction of commercial, residential, and planned unit development. These improvements generally include but are not limited to street lights and related equipment and fixtures; various landscape materials such as trees, turf, shrubs, vines, and ground cover; irrigation and drainage systems; structural amenities such as monuments, block walls, retaining walls, or other fencing; hardscapes including mulch, trail and path surfaces, stamped concrete and pavers; recreational amenities such as benches, picnic facilities, and play structures; signage; and related appurtenances.

The installation of landscaping and appurtenant facilities is the responsibility of the sub-divider or other development/applicant, triggered by the approval of a tentative subdivision map or other development application. After installation, it is City policy that the servicing, operation, maintenance, repair, and replacement of landscaping and appurtenant facilities in turn become the fiscal responsibility of the properties that specially benefit from the facilities.

## **HISTORICAL BACKGROUND**

The residential subdivision plans for the tracts within LMAD No. 6 were submitted to the City by developers and were approved with certain conditions. One such condition required a means to fund the perpetual maintenance of landscaping within the public right-of-ways and dedicated easement areas. In order to meet this condition, the developer, as sole owner of the subdivision property, petitioned the City to form an assessment district. The LMADs were formed by City Council Resolutions in accordance with the Landscape and Lighting Act of 1972, which is Part 2, Division 15 of the California Streets and Highways Code, in order to provide a funding source for the administration, operations and maintenance, and servicing of the landscaping within the District. Each parcel within the LMADs is assessed at a rate equitable to the budget, not exceeding the maximum allowable rate. Future improvement parcels are assessed \$1.00 annually until such time the improvements are constructed.

## **ANNEXATION TERRITORY**

The Annexation Territory consists of all lots and parcels of land within the planned development identified as Tract Map 18980 which will develop out to seventeen (17) residential units.

This Report has been prepared pursuant to the provisions of the California Constitution and the 1972 Act and shall serve as the detailed Engineer's Report regarding the annexation of the designated Annexation Territory into the Victorville Landscape Maintenance Assessment District No. 6. The proposed assessments will be levied on the properties therein commencing in Fiscal Year 2024/2025 for the proportional special benefits the properties will receive from the ongoing maintenance and servicing of the improvements associated with and/or resulting from the development of properties within the Annexation Territory.

The City Council proposes to annex the Annexation Territory into the District as Tract Map 18980, and to levy and collect annual special benefit assessments on the County tax rolls to provide ongoing funding for the direct expenditures, incidental expenses, and fund balances that are necessary to service and maintain the landscaping improvements associated with and resulting from the development of property within the Annexation Territory. The improvements described in this Report for the Annexation Territory are based on the initial improvement and development plans for Assessor Parcel Number 3091-141-02 and by reference those plans, and specifications are made part of this Report. There are no new improvements being installed, the annexation parcel(s) will benefit from existing improvements.

The estimated budget provided herein is based on the City's estimate of the expenses for local improvements and services within the Annexation Territory. The resulting annual assessments are calculated utilizing the method of apportionment established under Part II — Method of Apportionment and are made pursuant to the 1972 Act and the substantive and procedural provisions of the California Constitution.

The word “parcel,” for the purposes of this Report, refers to an individual property assigned its own Assessor’s Parcel Number (APN) by the San Bernardino County Assessor’s Office. The San Bernardino County Auditor/Controller uses APNs and specific Fund Numbers to identify properties to be assessed on the tax roll for the special benefit assessments.

## PROCEEDINGS AND REPORT CONTENT

This Report specifically addresses the proposed annexation of Territory, the resulting boundary change, the various improvements within the Tract, and the proposed assessment to be levied in connection with the special benefits the properties will receive from the maintenance and servicing of the improvements based on the estimated operating and maintenance expenses. The proposed annual assessments to be levied on properties within the Annexation Territory will provide a source of funding for the continued operation, maintenance, and servicing of the landscaping and appurtenant facilities (collectively referred to as “improvements”) to be provided by the District for the special benefit of properties within the Tract.

The District assessments as described herein are based on the City’s estimate of the costs to maintain, operate and service the improvements. The costs of the improvements and the proposed annual assessments budgeted and assessed against properties within the Annexation Territory may include, but are not limited to the estimated expenditures for regular annual maintenance and repairs; incidental expenditures related to the operation and administration of the District; deficits or surpluses from prior years; revenues from other sources; and the collection of funds for operational reserves and/or periodic repairs, replacements and rehabilitation projects as authorized by the 1972 Act. The net annual cost to provide the improvements for each Tract are allocated to the benefiting properties within that Tract using a weighted method of apportionment (refer to Assessment Methodology in Part II — Method of Apportionment) that calculates the proportional special benefit and assessment for each parcel as compared to other properties that benefit from the District improvements and services. Thus, each parcel is assessed proportionately for only those improvements, services, and expenses for which the parcel will receive special benefit.

### Ballot Proceedings

As part of these proceedings, the City shall conduct a property owner protest ballot proceeding (“Ballot Proceeding”) for the proposed levy of an assessment pursuant to the provisions of the California Constitution, Article XIID Section 4, and in accordance with the provisions of Government Code, Section 53753. In conjunction with this Ballot Proceeding, the City Council will conduct a noticed public hearing to consider public testimonies, comments and written protests regarding the annexation, and the assessments described herein. Upon conclusion of the public hearing, property owner protest ballots received will be opened and tabulated to determine whether majority protest exists as defined in Article XIID of the California Constitution.

As specified by the California Constitution, Article XIID Section 4e:

*“A majority protest exists if, upon the conclusion of the hearing, ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment. In tabulating the ballots, the ballots shall be weighted according to the proportional financial obligation of the affected property.”*

After completion of the ballot tabulation, the City Council will confirm the results of the balloting. If majority protest exists for the proposed Tract Map 18980 assessments, further proceedings to annex the parcels within the District and implementation of the Tract and assessments shall be abandoned.

If tabulation of the ballots indicate that majority protest does not exist for the proposed assessments and the assessment range formula presented and described herein, the City Council by resolution may adopt this Report (as submitted or amended); approve the assessment diagrams (Tract Boundary Diagram) contained herein; order the annexation of the parcels within LMAD No. 6 and the improvements to be made; and confirm the assessments as outlined in this Report.

The assessments as approved, may be levied and collected on the County tax rolls commencing in Fiscal Year 2024/2025. For Fiscal Year 2024/2025 and each subsequent fiscal year, this Tract will be included in the Annual Consolidated Landscape Maintenance Assessment District Report, which shall be prepared and presented to the City Council to address any proposed changes, including Tract Map 18980, as well as any proposed changes to the improvements, budgets, and assessments for that fiscal year. The City Council shall hold a noticed public hearing regarding these matters prior to approving and ordering the levy of annual assessments for the District.

If in any fiscal year, the proposed annual assessments for parcels with the District exceed the maximum assessments described herein, such an assessment would be considered an increased assessment and must be confirmed through a mailed property owner protest ballot proceeding for the affected parcels before the increased assessment may be imposed.

## **Report Content**

This Report has been prepared in connection with the annexation of parcels into LMAD No. 6 and the resulting assessment for the parcel(s) within Tract Map 18980 established herein in connection with the annexation of Territory for Fiscal Year 2023/2024, pursuant to a resolution of the City Council and consists of the following five (5) parts.

### **Part I — Plans and Specifications**

Contains a general description of the District and tract of benefit ("Tract"), and specifically addresses the improvements and services that provide special benefits to the parcels within the Annexation Territory which include, but is not limited to local landscaping, and related amenities including operational expenses and fund balances authorized by the 1972 Act. The plans and specifications contained in this Report generally describe the nature and extent of the improvements. In conjunction with these general descriptions of the improvements a visual depiction is provided in the Tract Boundary Diagram contained in Part IV of this Report. The detailed plans and specifications for the improvements in the Annexation Territory are on file in the Public Works Department of the City of Victorville and by reference are made part of this Report.

### **Part II — Method of Apportionment**

Outlines the special and general benefits associated with the improvements to be provided within the Annexation Territory, and the basis upon which the estimated costs to provide such improvements has been apportioned to each parcel of land therein in proportion to the special benefits to be received.

### **Part III — Estimate of Costs**

Identifies the estimated annual funding costs (referred to as the "budget") required for the maintenance and operation of the improvements including, but not limited to, annual maintenance and service expenses, utility costs, related incidental expenses, and fund balances authorized by the 1972 Act and deemed appropriate to fully support the improvements. Those improvements and/or costs determined to be of general benefit shall be funded by a City contribution. This budget establishes the maximum assessments to be approved by the property owner(s) of record within the Annexation Territory as part of the Ballot Proceeding.

This section also identifies and outlines an Assessment Range Formula (inflationary adjustment) that provides for an annual adjustment to the maximum assessment rate that establishes limits on future assessments, but also provides for reasonable cost adjustments due to inflation.

#### **Part IV — Boundary Diagram**

A diagram showing the existing District and Annexation Territory. The lines and dimensions of each lot, parcel, and subdivision of land contained in this diagram are inclusive of all parcels listed in “Part V — Assessment Roll” of this Report and the corresponding County Assessor’s Parcel Maps for said parcels as they existed at the time this Report was prepared and shall include all subsequent subdivisions, lot-line adjustments, or parcel changes therein. Reference is hereby made to the San Bernardino County Assessor’s maps for a detailed description of the lines and dimensions of each lot and parcel of land within the Annexation Territory.

#### **Part V — Assessment Roll**

The “Balloted Maximum Assessment” amount for each parcel represents that parcel’s proposed maximum assessment amount for each parcel within Tract Map 18980 commencing in Fiscal Year 2024/2025 and is based on the parcel’s calculated proportional special benefit as outlined in “Part II — Method of Apportionment,” and calculated assessment rate established by the budget in “Part III — Estimate of Costs.”

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

## Part I — Plans and Specifications

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### DESCRIPTION OF THE DISTRICT

The purpose of this District and specifically the Annexation Territory is to provide in part through annual assessments, funding for the ongoing operation, maintenance, and servicing of local landscaping, and related appurtenant facilities and services in specified areas of the City. The territory within the District consists of those lots or parcels of land within the City of Victorville for which the City, through the District maintains these local improvements and related amenities installed in connection with the development of those properties and for the benefit of those lots or parcels.

As authorized by the 1972 Act, the improvements provided by the District and associated with each Tract incorporate various local and related amenities installed in connection with the development of those properties and are maintained and serviced for the benefit of real property within that Tract. The maintenance of the improvements may also include various appurtenances including, but not limited to block walls, retaining walls or other fencing, trail and path surfaces, stamped concrete, pavers, mulch or other hardscapes, irrigation and related electrical equipment and drainage systems, benches, play structures, picnic or other recreational facilities, monuments, signage, ornamental lighting, street lighting, and related equipment. The work to be performed within the respective Tract may include but is not limited to (as applicable), the personnel, materials, equipment, electricity, water, contract services, repair and rehabilitation of the improvements and incidental expenses required to operate the District and provide the improvements and services.

Improvements provided within the District may include but are not limited to:

- Landscaping and related facilities and amenities located within designated street medians, parkway and streetscape side-panels, and entryways within the public right of ways or easements adjacent to public right of ways; and within public places including greenbelt areas, open spaces, and neighborhood parks within each respective Tract. These improvements may include, but are not limited to:
  - various landscape materials such as trees, turf, shrubs, vines, ground cover, annual or perennial plantings;
  - irrigation and drainage systems;
  - structural amenities such as monuments, block walls, retaining walls, or other fencing; and
  - hardscapes including mulch, trail and path surfaces, stamped concrete, and pavers.

The maintenance of these improvements may include, but is not limited to the regularly scheduled mowing, trimming, pruning, fertilization, pest control, weed and graffiti abatement, installation, replacement and rehabilitation of the landscaping, repair or replacement of irrigation or drainage systems, repair or replacement of hardscape improvements and recreational amenities. The City Public Works Department shall authorize and schedule such maintenance and servicing as needed and based on available funding.

This new Annexation Territory Tract Map 18980 will pay for shared improvements with other Tracts in LMAD No. 6, there is no new landscaping being installed.

## EXISTING TRACTS IN DISTRICT

In accordance with the 1972 Act, the District utilizes Tracts to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District. Each Tract is associated with specific improvements and/or types of improvements that provide special benefit to properties within that Tract. The boundaries of each Tract are based on the improvements to be maintained and the relationship and proximity of the developments and properties that derive special benefits from those specific improvements.

As of Fiscal Year 2023/2024 the District was comprised of the following Tracts and developments.

TRACTS	LOCATION
5764, 6785, 7225, 8399	Rancho, El Evado; Canterbury; Eucalyptus; Village
9114, 9139, 10342	Second Ave; Third Ave, Burwood; Verbena
10346, 10350	Bellflower; Dos Palmas
13318, 13324, 13411	Braceo; Monte Vista; Pena, Lindero
13535, 13537	Cypress, Nisqualli; Mojave, Joshua
13542, 13624	Hook, Mesa Linda; Eucalyptus
13637, 13638	HWY 395, Mesa; Mesa, Mesa Linda
13641, 13644	Topaz, Eucalyptus; Mesa, Topaz
13816, 14057	Diamond, Cobalt; Cordova, Tawney
14183, 14521	Topaz, Bizcane; Ninth, Ottawa
14623, 14647	Arrowhead, Ottawa; Winona, Seventh
14751, 15294	Topaz, Dawn; Mesa View, Pena
15295, 15456	Mesa View, Joshua; Amethyst, Starshine
16463, 16524	Diamond, Tawney Ridge; Topaz, Dos
16632, 16719	Princeton; Mojave, Onyx
16720, 16755	Eucalyptus; Mesa View, La Mesa
16777, 16778	Cypress; Cypress, Ottawa
16792, 16807	Feather Rock; Amargosa, Harlow
16843, 16844	Dos Palmas, Topaz
16856, 16861	Mesa View, Forrest; Arrowhead
16905, 16936	Cantina; Cypress, Greyrock
16955, 16994	Tawney Ridge, El Evado; Cantina
17047, 17089	Third Avenue, Nisqualli; Mesa Linda, Verano
17090, 17157	Mesa View, La Mesa; Topaz, Hook
17179, 17241	Seventh, Talpa; Third Ave, Silica
17316, 17426	Seventh, Ottawa; Talpa, Third Ave
17595, 18218	La Mesa, Evelyn; Silica, Second
39416, 39509	Hopland, Cobalt, Northstar
40533, 47215	Mojave, Mesa; Rancho
48002	Seneca, Green
9636, 9637, 9638	Nassau, Milburn; Mesa View
14062-1, 14132-1, 14751	Mesa View, La Mesa; Talpa, Third Ave; Bear Valley, Pena
14798-1, 15363-1	Burwood, Third Ave; Mojave, Ferndale
15310-1,2,3,4	Mesa Linda, La Mesa
15598-1,2,3,4,5	Capistrano, Desert Lily
15896-1, 16718-1	Winona, Ninth; Botella
15973-1,3,4	Sequoia, Mesa Linda, Sierra

TRACTS	LOCATION
16063-1,2,3	Ridgecrest, Bluffcrest, Park Glen
16242-1,2; 16479-1,2	Richmond; Quail Cove, Amethyst
16244-1,2	Arrowhead, Ottawa
16574-1,2,3,4,5	Breckenridge, Dos Palmas
16887-1,2	HWY 395, Eucalyptus
17163-1; 17292-1,2	Cordoba, Hillendale; Mesa View
14499	High Crest St, High Vista St
14721	S Bear Valley, Pena
14741	NE Topaz, Luna
14992	NE Topaz, Luna
20274	SE Sycamore, Amethyst
20275	Monte Vista, Luna
20280	Hopland, Cahuenga

## ANNEXATION TERRITORY FISCAL YEAR 2023/2024

### Tract Map 18980

Generally located at the north of Silica Road and west of Second Avenue will develop out to seventeen (17) single-family residential units currently identified by the San Bernardino County Assessor's Office as parcel 3091-141-02. Improvements within the District are on file with the City.

## Part II — Method of Apportionment

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### LEGISLATIVE REQUIREMENTS FOR ASSESSMENTS

The costs of the proposed improvements have been identified and allocated to properties within the Annexation Territory based on proportional special benefit, consistent with the provisions of the 1972 Act and the assessment provisions of Proposition 218 (being contained in Article XIID of the California Constitution). The improvements provided by this District and for which properties within the Annexation Territory are assessed, are identified as local landscaping and related amenities that were either installed in direct connection with the development of properties to be included within designated Tract Map 18980 or were installed for the benefit of those properties as a result of property development or potential development and were considered necessary elements for the development of such properties to their full and best use. The formulas used for calculating assessments and the designation of Tract herein reflect the composition of parcels within the Annexation Territory, and the improvements and activities to be provided, and have been designed to fairly apportion the cost of providing those improvements based on a determination of the proportional special benefits to each parcel.

In addition to the provisions of the 1972 Act, Article XIID of the California Constitution outlines specific requirements regarding assessments including the following:

Article XIID Section 2d defines District as follows:

*“District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service.”*

Article XIID Section 2i defines Special Benefit as follows:

*“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.”*

Article XIID Section 4a defines proportional special benefit assessments as follows:

*“An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.*

## BENEFIT ANALYSIS

### Landscaping Special Benefit

Trees, landscaping, hardscaping, ornamental structures, and appurtenant facilities, if well maintained, confer a particular and distinct special benefit upon real property within each District by providing beautification, shade and positive enhancement of the community character, attractiveness, and desirability of the surroundings. In addition, all of the aforementioned contributes to a specific increase in property desirability and a specific enhancement of the property value of each parcel within each District which confers a particular and distinct special benefit upon the real property within each District.

In *Parkways and Land Values*, written by John Nolan and Henry V. Hubbard in 1937, it is stated:

*"... there is no lack of opinion, based on general principals and experience and common sense, that parkways do in fact add value to property, even though the amount cannot be determined exactly... Indeed, in most cases where public money has been spent for parkways the assumption has been definitely made that the proposed parkway will show a provable financial profit to the City. It has been believed that the establishment of parkways causes a rise in real estate values throughout the City, or in parts of the City..."*

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

*"Increased property values, increased tax revenues, increased income levels, faster real estate sales turnover rates, shorter unoccupied periods...have all been linked to tree and landscape presence."*

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

### Landscaping General Benefit

Section 4 of Article XIID provides that once a local agency, which proposes to impose assessments on property, has identified those parcels that will receive special benefits conferred upon them and upon which an assessment will be imposed, the local agency must next "separate the general benefits from the special benefits conferred," and only the special benefits can be included in the amount of the assessment imposed.

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 considered special benefits. For example, the proper maintenance of landscaping and landscape appurtenant facilities within the Districts control dust from blowing onto properties within the Districts but may also indirectly control dust from blowing onto properties outside of the Districts. The spraying and treating of landscaping for disease reduces the likelihood of insect infestation and other diseases spreading to landscaping throughout the Districts, but also reduces the likelihood that other properties would be affected. In addition, the proper maintenance of landscaping and landscape ornamental structures provides a positive visual experience to persons passing by the Districts. 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. The improvements in the Districts create a common landscape theme and neighborhood identity for the parcels within each residential subdivision. Only the parcels which are within the residential subdivisions will be assessed. Accordingly, there is a direct physical and visual nexus between the parcels being assessed and the funding of the improvements that does not exist for those parcels outside of the District boundaries. 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.

## ASSESSMENT METHODOLOGY

To assess benefits equitably it is necessary to calculate each property's relative share of the special benefits conferred by the funded improvements and service. The Equivalent Benefit Unit (EBU) method of assessment apportionment is utilized for this District and establishes a basic unit (base value) of benefit and then calculates the benefit derived by each assessed parcel as a multiple (or a fraction) of that basic unit. The EBU method of apportioning special benefits is typically seen as the most appropriate and equitable assessment methodology for assessment districts, as the benefit to each parcel from the improvements are apportioned as a function of comparable property characteristics which may include but is not limited to land use and property size.

For the purposes of this Engineer's Report, an EBU is the quantum of benefit derived from the various Tract improvements by a single-family residential parcel. The single-family residential parcel has been selected as the basic unit for calculation of assessments. Thus, the "benchmark" property (the single-family residential parcel) derives one EBU of benefit and is assigned 1.00 Equivalent Benefit Unit. Pursuant to the 1972 Act, the costs of the District may be apportioned by any formula or method that fairly distributes the net amount to be assessed, among all assessable parcels in proportion to the estimated benefits to be received by each parcel from the improvements. The benefit formula used for the District should reflect the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on special benefit to each parcel.

The existing District's Method of Apportionment utilizes commonly accepted assessment engineering practices and were established pursuant to the 1972 Act and the provisions of the California Constitution. The method outlined is based on the premise that each assessed parcel receives benefit from the improvements maintained and financed by the District's assessments. The desirability of properties within each Tract is enhanced by the presence of well-maintained landscaping in close proximity to those properties. The costs associated with the improvements are equitably spread among the benefiting parcels within the District and the funds collected shall be dispersed and used only for the improvements and services provided by the District.

The following table provides the weighting factors to various land use types and parcel sizes as reported by the most current year's San Bernardino County Assessor's Secured Roll, which determines each parcel's EBU assignment:

LAND USE	EQUIVALENT BENEFIT UNIT FACTOR	NO. OF PARCELS	MULTIPLIER
Single-Family Residential	1	6,061	Per Benefit Unit
Reduced Single-Family Residential	1	757	Per Benefit Unit
<b>TOTAL</b>		<b>6,818</b>	

Note: Table information is from the Fiscal Year 2023/2024 Consolidated Engineer's Report. The number of parcels currently listed in the District are before annexation.

### **Exempt Properties**

Publicly owned open space including, but not limited to, parks, recreation fields or other vacant lands are not assessed since the property exists for the benefit of other land uses in the District. Vacant property that cannot be developed for residential, commercial or industrial uses is not assessed. This includes, but is not limited to, public streets, utility easements, rights-of-way, common areas, landlocked parcels and parcels that are too small for development. Additionally, utility rights-of-ways, easements, drainage channels, drainage basins, and parcels that are used solely for the purpose of accessing entry to other parcels, and those parcels that have been vacated by the City that have little to no value and do not benefit from the improvements are also exempt from assessment.

### **Annual Inflationary Adjustment (Assessment Range Formula)**

It is recognized that the cost of providing for the improvements described in Part I — Plans and Specifications of this Report will inevitably increase over time as a result of inflation and that any “new or increased assessments” require certain noticing and balloting requirements pursuant to Article XIID of the California Constitution (Proposition 218). However, Government Code Section 54954.6(a) provides that a “new or increased assessment” does not include “an assessment which does not exceed an assessment formula or range of assessments...previously adopted by the agency or approved by the voters in the area where the assessment is imposed.” This definition of an increased assessment is reaffirmed in the Proposition 218 Omnibus Implementation Act, Government Code Section 53753.5.

In order to assure that the improvement funding is sufficient in the future to address the ongoing maintenance and replacement cost increases that naturally occur over time due to inflation, the special benefit assessments being presented to the property owners in the ballot proceeding conducted in connection with this Report includes an annual inflationary adjustment (assessment range formula). This inflationary adjustment formula provides for the Fiscal Year 2023/2024 maximum assessments (initial maximum assessment rate) established herein for the Annexation Territory to increase by an amount equal to the annual percentage increase of the Local Consumer Price Index (CPI) for “All Urban Consumers” for the Riverside-San Bernardino-Ontario Areas (January of the given year from the previous January or similar period).

The adoption of the maximum assessment rates and the Assessment Range Formula described herein does not mean that the annual assessments will necessarily increase each fiscal year, nor does it absolutely restrict the assessments to the annually adjusted maximum assessment rates. Although the maximum assessment rates that may be levied shall be increased each fiscal year, the actual amount to be assessed will be based on the Balance to Levy for that fiscal year. If the calculated assessment is less than the adjusted maximum assessment, then the calculated assessment may be approved by the City Council for collection. If the calculated assessment (based on the proposed budget) is greater than the adjusted maximum assessment for that fiscal year, then the assessment would be considered an increased assessment and would require property owner approval through another protest ballot proceeding before imposing such an increase. Otherwise, it would be necessary to reduce the budget or provide a contribution from the City to reduce the Balance to Levy (amount to be assessed) to an amount that can be supported by an assessment rate less than or equal to the adjusted maximum assessment rate authorized for that fiscal year.

The Assessment Range Formula shall be applied to the maximum assessment rates for the Annexation Territory Tract Map 18980 commencing in Fiscal Year 2024/2025 and shall be applied in each subsequent fiscal year unless the City Council formally suspends its application.

## Part III — Estimate of Costs

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The 1972 Act provides that the estimated costs of the improvements shall include the total cost of the improvements, including incidental expenses.

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 lots or parcels within the Annexation Territory is the total cost of maintenance, and servicing with adjustments either positive or negative for reserves, surpluses, deficits, and/or contributions.

### PROPOSED BUDGET AND ASSESSMENTS

The budget and assessments outlined on the following page for the Annexation Territory for designated Tract Map 18980 are based on the national standards and related funding necessary for the operation, maintenance and servicing of the District improvements identified in Part I of this Report.

This budget represents an estimate of the special benefit expenses for Fiscal Year 2023/2024 (if built-out) at the time this Report was prepared and establishes the maximum assessment rates to be balloted and approved by the property owner(s) of record within the Annexation Territory as part of the Ballot Proceeding.

**Annexation Territory Budget**

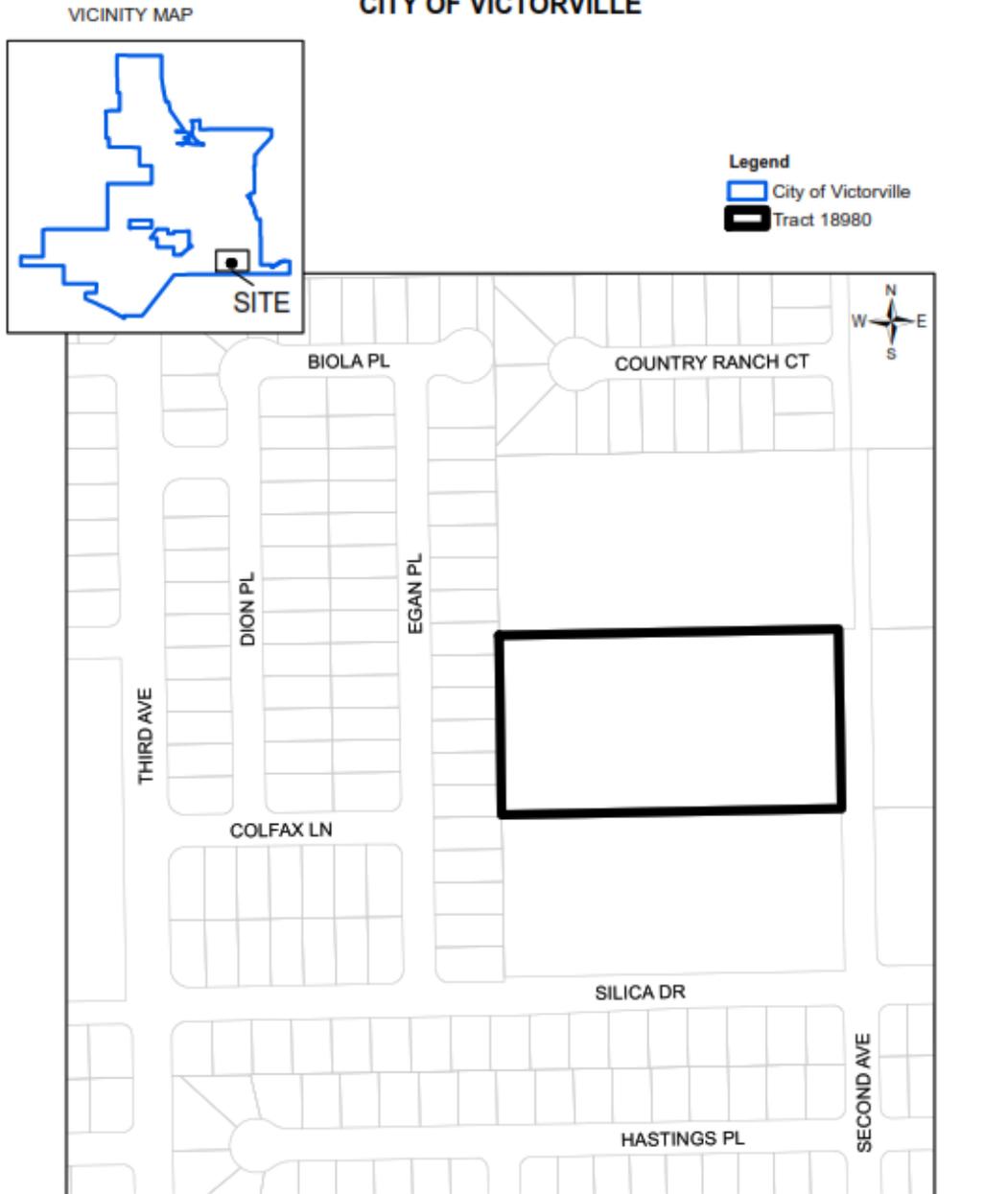
<b>FISCAL YEAR 2023/2024 BUDGET</b>	
DESCRIPTION	TRACT 18980
UTILITIES-ELECTRICITY	\$29
UTILITIES-WATER USAGE	\$490
TELEPHONE	\$41
<b>UTILITIES SUB-TOTAL</b>	<b>\$560</b>
CITY ADMINISTRATION	\$34
CONSULTING SERVICES	\$18
COUNTY FEES	\$6
<b>ADMINISTRATION SUB-TOTAL</b>	<b>\$58</b>
MAINTENANCE STAFF SALARY AND BENEFITS	\$538
CONTRACT SERVICES	\$1,486
GROUNDS MAINTENANCE	\$68
IRRIGATION MAINTENANCE	\$147
INFRASTRUCTURE REPAIRS	\$6
VEHICLES AND EQUIPMENT	\$71
TOOLS AND SMALL EQUIPMENT	\$24
VANDALISM/ACCIDENTS	\$420
<b>MAINTENANCE SUB-TOTAL</b>	<b>\$2,760</b>
<b>EXPENDITURE BUDGET</b>	<b>\$3,379</b>
RESERVE COLLECTION/CONTRIBUTION	-\$919
<b>BALANCE TO LEVY</b>	<b>\$2,460</b>
Equivalent Benefit Units at Build Out	17.00
<b>FY 2023/24 Assessment Rate</b>	<b>\$144.70</b>
<b>FY 2023/24 Assessment Rate Not Built</b>	<b>\$1.00</b>
<b>FY 2023/24 Max. Allowable Assessment per Benefit Unit</b>	<b>\$168.63</b>
<b>FY 2023/24 Max. Allowable Assessment per Benefit Unit-Not Build Out</b>	<b>\$1.00</b>

Note: The budget represents the Tract's fair share of cost if developed and levied in Fiscal Year 2023/24. The budget has been rounded to the nearest dollar.

## Part IV — Boundary Diagram

The Fiscal Year 2023/2024 District Diagram for Tract Map 18980.

### ANNEXATION OF TRACT 18980 TO LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT NO. 6 CITY OF VICTORVILLE



## Part V — Assessment Roll

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Parcel identification for each lot or parcel within the Annexation Territory shall be the parcels as shown on the San Bernardino County Secured Roll for the year in which this Report is prepared and reflective of the Assessor's Parcel Maps.

The following are the lots and parcels of land (parcels) within the Annexation Territory and the corresponding maximum assessments being set for Fiscal Year 2023/2024.

APN	Tract	Property Owner	Land Use	EBU	Maximum Rate per Equivalent Benefit Unit 2023/2024	Maximum Assessment 2023/2024
3091-141-02-0000	18980	SILICA HOMES LLC	RESIDENTIAL	17	168.63	\$2,866.71