



City of El Centro

Legacy Ranch Landscape and Lighting District

2013/2014 ENGINEER'S REPORT

Intent Meeting: May 21, 2013

Public Hearing: July 2, 2013

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ENGINEER'S REPORT AFFIDAVIT

Legacy Ranch Landscaping and Lighting District

The District includes the parcels of land within the residential and commercial subdivisions known as

Legacy Ranch

City of El Centro, County of Imperial, State of California

This Report and the enclosed diagrams showing the exterior boundaries of the District; any relevant zones therein; and the lines and dimensions of each lot, parcel, and subdivision of land within said District, as the same existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Imperial County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2013

Willdan Financial Services
Assessment Engineer
On Behalf of the City of El Centro

By: _____
Stacey Reynolds, Senior Project Manager

By: _____
Richard Kopecky, P.E.
R. C. E. # 16742

PRELIMINARY APPROVAL

This Engineer's Report and the proposed assessments described herein have been preliminarily approved by the City Council of the City of El Centro on this _____ day of _____, 2013.

Diane Caldwell
City Clerk
City of El Centro

FINAL APPROVAL

This Engineer's Report, the improvements and assessments described herein were approved and adopted by the City Council of the City of El Centro on this _____ day of _____, 2013.

Diane Caldwell
City Clerk
City of El Centro

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I. EXECUTIVE SUMMARY

A. INTRODUCTION

The City of El Centro (“City”) proposes to create the Legacy Ranch Landscaping and Lighting District (“District”) in order to provide for the ongoing maintenance, operation and servicing of park, certain perimeter landscaping, off-site landscaping improvements, and street lighting improvements installed in connection with development of properties within the District. This District provides the financial mechanism (annual assessments) by which the ongoing operation and maintenance of these improvements are funded. The District was formed in 2007 and annual assessments are levied pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (“1972 Act”) and in compliance with the substantive and procedural requirements of the “California State Constitution” Article XIID (“Article XIID”).

This Engineer’s Annual Levy Report (“Report”) describes the District and the proposed assessments for Fiscal Year 2013/2014. The annual budget for the maintenance and operation of the improvements is based on estimated expenses for the upcoming Fiscal Year. Parcels within the District are assessed proportionately for only those improvements and services that are a special benefit.

The District, boundaries, improvements and services, method of apportionment and assessments described in this Report are based on current development and improvement plans including direct expenditures, incidental expenses, and reserves associated with the maintenance and servicing of the improvements. These detailed plans and specifications approved by the City are made part of this report by reference.

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

Following consideration of public comments and written protests at a noticed Public Hearing, the City Council may confirm the Report as submitted or amended and order the levy and collection of assessments for Fiscal Year 2013/2014 pursuant to the 1972 Act. The assessment information approved will be submitted to the County Auditor/Controller and included on the property tax roll for each benefiting parcel. The rates will be calculated during Fiscal Year 2013/2014 for Fiscal Year 2013/2014, and as approved will be submitted to the

Imperial County Auditor/Controller to be included on the property tax roll for each parcel for Fiscal Year 2013/2014.

II. PLANS AND SPECIFICATIONS

B. DESCRIPTION OF THE DISTRICT

The District consists of all lots, parcels and subdivisions of land located in the development area described below:

- Legacy Ranch. The District encompasses an area of land of approximately thirty-seven acres (37 acres) in size. It is bordered on the east side by Farnsworth Road and on the west side by Third Street and is located between W. Dannenberg Road to the north and W. McCabe Road to the south.

The District includes:

- 143 single-family residential lots, and
- A 1.5 acre community park which is located wholly within the residential subdivision of the District and is to be dedicated to the City. The park is adjacent to and south of Charles Elmore Drive and is surrounded by residential lots of the District on its three other sides.

C. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT

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

- The installation or planting of landscaping.
- The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- The installation or construction of public lighting facilities.
- The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- The maintenance or servicing, or both, of any of the foregoing.

- The acquisition of any existing improvement otherwise authorized pursuant to this section.

Incidental expenses associated with the improvements including, but not limited to:

- The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
- The costs of printing, advertising, and the publishing, posting and mailing of notices;
- Compensation payable to the County for collection of assessments;
- Compensation of any engineer or attorney employed to render services;
- Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
- Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5.
- Costs associated with any elections held for the approval of a new or increased assessment.

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

- Repair, removal, or replacement of all or any part of any improvement.
- Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.
- The removal of trimmings, rubbish, debris, and other solid waste.
- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

D. DESCRIPTION OF IMPROVEMENTS AND SERVICES

The purpose of this District is to ensure the ongoing maintenance, operation and servicing of park, landscaping and lighting improvements established or installed in connection with development of properties within the District. The improvements to be maintained and funded through the District assessments are generally described as:

Park Maintenance

- Park landscaping including trees, vegetation, irrigation systems and hardscape improvements located within the park which is to be dedicated to the City for maintenance;
- Grass field for open play;
- Playground equipment including a tot lot with a shade structure;
- Pavilion for picnic area;
- Covered picnic area with picnic tables;
- Masonry including a park monument and a flag pole;
- Furnishings including a water fountain, benches and trash receptacles;
- Security lighting throughout the park;
- Approximately 49,000 square feet of turf grass including a grass field of approximately 35,000 square feet inside of the park walk and 15,000 square feet outside of the park walk for open play;
- Trees of assorted varieties of approximately 24" box size;
- Ornamental shrubs of approximately 5 gallon size;
- Ornamental vines of approximately 5 gallon size;
- Meandering concrete park walks along the perimeter of the park including concrete under pavilions, benches and memorial plaza;
- Concrete mow curbs;
- A tot lot with a shade structure and playground equipment;
- A covered picnic area including picnic tables;
- A memorial park monument sign with a plaque on the north side of the park; and a flag pole;
- Water fountains;
- Park benches; and
- Trash receptacles; and
- All appurtenant facilities, equipment, materials and utilities related to the aforementioned improvements.

All parcels within the District are served by the park and can utilize the open entrance areas from Charles Elmore Drive.

Landscape Improvements

The landscaping improvements may include, but are not limited to all landscaping material and facilities that benefit the properties within the District. These

improvements include turf, ground cover, shrubs, trees, plants, irrigation and drainage systems, ornamental lighting structures, entryway monuments, and associated appurtenant facilities located within the street right-of-ways and public areas including streetscape areas surrounding the development and at an off-site improvements location (retention basin) on the northeast corner of the Countryside North development. The following is a description of the landscape improvements:

- Perimeter landscape improvements along Farnsworth Lane frontage, consisting of trees no less than 24" box in size; planting areas of assorted shrubs, vines and groundcover of approximately 12,000 square feet, and turf of approximately 48,000 square feet. These improvements include those associated with landscaping for an Imperial Irrigation District easement located alongside Farnsworth Lane, on the eastern boundary of the development.
- Perimeter landscape improvements along Third Street frontage, consisting of trees no less than 24" box in size; planting areas of assorted shrubs, vines and groundcover of approximately 12,000 square feet; and turf of approximately 4,000 square feet.
- Perimeter landscape improvements along Valour Lane close to the main entry into the development, consisting of trees and planting areas of assorted shrubs, vines and groundcover of approximately 2,000 square feet.
- Off-site landscape maintenance for the 5,600 of retention basin landscaping that the development benefits from includes but is not limited to trash removal, weed clearing and other necessary landscape maintenance within the basin.

Public Street Lighting Improvements

The street lighting improvements may include but are not limited to electrical energy, lighting fixtures, poles, meters, conduits, electrical cable and associated appurtenant facilities associated with and located within the street right-of-ways and public areas surrounding the development:

- All public street lighting within the residential subdivision; which includes approximately 30 street lights, including one close to the northwest corner of the park.
- Security lighting throughout the park.
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated or necessary for development of properties within the District.

III. METHOD OF APPORTIONMENT

A. GENERAL

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, which include the construction, maintenance, and servicing of public lights, landscaping and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

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

The formula used for calculating assessments reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on estimated benefit to each parcel.

In addition, pursuant to the Constitution, Article XIID, Section 4, a parcel’s assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel and provides that only special benefits may be assessed.

B. PROPOSITION 218 BENEFIT ANALYSIS

In conjunction with the provisions of the 1972 Act, the California Constitution Article XIID addresses several key criteria for the levy of assessments, notably:

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.”

This District was formed to establish and provide for the improvements that enhance the presentation of the surrounding properties and developments. These improvements will directly benefit the parcels to be assessed within the District. The assessments and method of apportionment is based on the premise that the assessments will be used to construct and install landscape and lighting improvements within the existing Legacy Ranch District as well as provide for the annual maintenance of those improvements, and the assessment revenues generated by District will be used solely for such purposes.

The costs of the improvements have been identified and allocated to properties within the District based on special benefit. The improvements to be provided by this District and for which properties will be assessed have been identified as an essential component and local amenity that provides a direct reflection and extension of the properties within the District which the property owners and residents have expressed a high level of support.

The method of apportionment (method of assessment) set forth in the Report is based on the premise that each assessed property receives special benefits from the landscape and lighting improvements within the District, and the assessment obligation for each parcel reflects that parcel's proportional special benefits as compared to other properties that receive special benefits.

To identify and determine the proportional special benefit to each parcel within the District, it is necessary to consider the entire scope of the improvements provided as well as the properties that benefit from those improvements. The improvements and the associated costs described in this Report, have been carefully reviewed and have been identified and allocated based on a benefit rationale and calculations that proportionally allocate the net cost of only those improvements determined to be of special benefit to properties within the District. The various public improvements and the associated costs have been identified as either “general benefit” (not assessed) or “special benefit”.

C. SPECIAL BENEFIT ANALYSIS

Each of the improvements, the associated costs and assessments have been carefully reviewed, identified and allocated based on special benefit pursuant to the provisions of the Constitution and 1972 Act. The improvements associated

with this District have been identified as necessary, required and/or desired for the orderly development of the properties within the District to their full potential, consistent with the proposed development plans. As such, these improvements would be necessary and required of individual property owners for the development of such properties and the ongoing operation, servicing and maintenance of these improvements would be the financial obligation of those properties. Therefore, the improvements and the annual costs of ensuring the maintenance and operation of the improvements are of direct and special benefit to the properties.

The method of apportionment (method of assessment) is based on the premise that each assessed parcel within the District receives benefit from the improvements. The desirability and security of properties is enhanced by the presence of street lighting and well-maintained landscaping in close proximity to those properties.

The special benefits associated with all landscaping improvements are specifically:

- Enhanced desirability of properties through association with the improvements;
- Improved aesthetic appeal of properties providing a positive representation of the area and properties;
- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping;
- Environmental enhancement through improved erosion resistance, dust and debris control, and fire prevention;
- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties;
- Enhanced quality of life through well-maintained parks and landscaped areas;
- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities including abatement of graffiti; and
- Enhanced environmental quality of the parcels by moderating temperatures, providing oxygenation and attenuating noise.

The special benefits of street lighting are the convenience, safety, and security of property, improvements, and goods. Specifically:

- Enhanced deterrence of crime and the aid to police protection;
- Increased nighttime safety on roads and streets;

- Improved ability of pedestrians and motorists to see;
- Improved ingress and egress to property;
- Reduced vandalism and other criminal act and damage to improvements or property; and
- Improved traffic circulation and reduced nighttime accidents and personal property loss.

The preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the District.

Although the improvements include public easements, right-of-ways, streets and other amenities available or visible to the public at large, the construction and installation of these improvements are only necessary for the development of properties within the District and are not required nor necessarily desired by any properties or developments outside the District boundary. Therefore, any public access or use of the improvements by others is incidental and there is no measurable general benefit to properties outside the District or to the public at large.

D. ASSESSMENT METHODOLOGY

The method of apportionment for the District calculates the receipt of special benefit from the respective improvements based on the actual and use of the parcels within the District. The special benefit received by each lot or parcel is equated to the overall land use of the parcel based on the parcel's actual land use or proposed planned development and is reliant upon the special benefit received from the improvements planned within the District. The development is a Single Family Residential development and it has been determined that all residential parcels benefit equally from the improvements.

Equivalent Benefit Units:

To assess benefits equitably, it is necessary to relate each property's proportional special benefits to the special benefits of all other properties within the District. The Equivalent Benefit Unit method of assessment apportionment uses the single-family home site as the basic unit of assessment. A single-family home site equals one Equivalent Benefit Unit (EBU). All other land uses are converted to EBUs based on an assessment formula that equates the property's specific development status, type of development (land use), and size of the property, as compared to a single-family home site.

The EBU method of apportioning special benefits is typically seen as an appropriate and equitable assessment methodology for districts formed under the

1972 Act, as the benefit to each parcel from the improvements are apportioned as a function of land use type, size and development.

EBU Application by Land Use:

Single-Family Residential: This land use is defined as a fully subdivided residential home site with or without a structure. This land use is assessed 1.0 EBU per lot or parcel. This is the base value that all other land use types are compared and weighted against (i.e. Equivalent Benefit Unit or EBU).

Multi-Family Residential: This land use is defined as a fully subdivided residential parcel that has more than one residential unit developed on the property. This land use is assessed 1.0 EBU per dwelling unit.

Planned-Residential Development: This land use is defined as any property not fully subdivided with a specific number of proposed residential lots or dwelling units to be developed on the parcel. This land use type is assessed at 1.0 EBU per planned (proposed) residential lot or dwelling unit.

Vacant Single-Family Residential: This land use is defined as property currently zoned for single-family detached residential development, but a tentative or final tract map has not been submitted and/or approved. This land use is assessed at 0.5 EBU per parcel.

Vacant Multi-Family Residential: This land use is defined as property currently zoned for multi-family residential development, but a tentative or final tract map has not been submitted and/or approved. This land use is assessed at 0.5 EBU per parcel.

Vacant Commercial: This land use is defined as property currently zoned for commercial use, but not specifically identified as commercial property. This land use is assessed at 1.0 EBU per acre. Parcels less than 1 acre are assigned a minimum of 1.0 EBU. Parcels over 50 acres are assigned a maximum of 50 EBU.

Developed Commercial: This land use is defined as property developed for either commercial or industrial use. This land use type is assessed at 4.0 EBU per gross acre. Parcels less than 0.25 acres are assigned a minimum of 1.0 EBU and there is no maximum acreage cap, as is the case with Vacant Commercial Property.

Recreational or Limited Commercial Use: This land use is defined as property used for recreational or commercial use that is not part of the improvements provided by the District. This land use classification may include, but is not limited to, golf courses, commercial parking lots or commercial properties where less than ten percent of the total acreage has been developed. This land use is assessed at 2.0 EBU per acre. Similar to Commercial properties, there is no

maximum acreage cap for this land use, but parcels less than 0.5 acres are assigned a minimum 1.0 EBU.

Exempt Parcels: This land use identifies properties that are not assessed and are assigned 0.0 EBU. This land use classification may include, but is not limited, to lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas and right-of-ways including greenbelts and parkways; utility right-of-ways; common areas, sliver parcels and bifurcated lots or any other property that cannot be developed; park properties and other publicly owned properties that are part of the District improvements or that have little or no improvement value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

The following table provides a listing of land use types, land use code designations, the Equivalent Benefit Unit factor applied to that land use type, and the multiplying factor used to calculate each parcel's individual EBU.

The benefit formula applied to parcels within the District is based on the preceding Equivalent Benefit Unit (EBU) table. Each parcel's EBU correlates the parcel's special benefit received as compared to all other parcels benefiting from the improvements.

The following formula is used to calculate each parcel's EBU (proportional benefit).

Land Use Codes and Equivalent Benefit Units

Property Type	Land Use Code	Equivalent Benefit Unit	Multiplier
Single-Family Residential	SFR	1.0	Lot/Parcel
Multi-Family Residential	MFR	1.0	Dwelling Unit
Planned Residential Development	PRD	1.0	Planned Residential Lot or Dwelling Unit
Vacant Single-Family Residential	SFV	0.5	Parcel
Vacant Multi-Family Residential	MFV	0.5	Parcel
Vacant Commercial	CMV	1.0	Acreage
Developed Commercial	COM	4.0	Acreage
Recreational or Limited Commercial Use	REC	2.0	Acreage
Exempt	XMT	0.0	Parcel

The total number of Equivalent Benefit Units (EBUs) is the sum of all individual EBUs applied to parcels that receive a special benefit the improvement. An assessment amount per EBU (Rate) for each improvement is established by taking the total cost of the improvement and dividing that amount by the total number of EBUs of all parcels benefiting from the improvement. This Rate is then applied back to each parcel's individual EBU to determine the parcel's proportionate benefit and assessment obligation for that improvement.

Total Balance to Levy / Total EBU = Levy per EBU

Levy per EBU x Parcel EBU = Parcel Levy Amount

The total number of EBUs for the development within the District is 143.

E. ASSESSMENT RANGE FORMULA

Any new or increased assessment requires certain noticing and meeting requirements by law. Prior to the passage of Proposition 218 (California Constitution Articles XIIC and XIID), legislative changes in the Brown Act defined a "new or increased assessment" to exclude certain conditions. These conditions included "any assessment that 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 and conditions were later confirmed through Senate Bill 919 (Proposition 218 implementing legislation).

The purpose of establishing an assessment range formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures, which could add to the District costs and assessments. As part of the District formation, balloting of property owners is required pursuant to the Constitution Article XIID Section 4. The property owner ballots include an Assessment to be approved, as well as the approval of an assessment range formula.

The Maximum Assessment is equal to the initial Assessment approved by property owners adjusted annually by the percentage increase of the Local Consumer Price Index (CPI) for San Diego County Area for All Urban Consumers. For fiscal year 2013/2014, the percentage increase of the local CPI is 1.60%.

Beginning in the second fiscal year of the District (Fiscal Year 2008/2009) and each fiscal year thereafter, the Maximum Assessment will be recalculated and a new Maximum Assessment established.

The Maximum Assessment is adjusted annually and is calculated independent of the District's annual budget and proposed annual assessment. Any proposed annual assessment (rate per EBU) less than or equal to this Maximum Assessment is not considered an increased assessment, even if the proposed assessment is much greater than the assessment applied in the prior fiscal year.

IV. DISTRICT BUDGET

The budget to establish the proposed maximum assessment and the proposed assessment for fiscal year 2013/2014 is shown on the next page. As shown in the budget, the adjusted Maximum Assessment Rate per EBU is \$441.67. For each fiscal year, the actual proposed assessment may be less than the adjusted maximum assessment.

City of El Centro	
Legacy Ranch Landscaping and Lighting Assessment	
Fiscal Year 2013/2014	
Fund Number: 92310	
Levy Components	2013/2014
ANNUAL MAINTENANCE (DIRECT COSTS)	
Landscaping	\$12,000
Landscaping Supplies	1,000
Utilities Water	7,000
Utilities Electricity	2,000
Miscellaneous Expenses	2,000
TOTAL LANDSCAPE AND LIGHTING MAINTENANCE	\$24,000
ADMINISTRATION COSTS	
City Administration Overhead	\$3,500
Professional Fees for Administration	2,500
County per Parcel Fee	0
TOTAL ADMIN	\$6,000
TOTAL COSTS AND EXPENSES	\$30,000
LEVY ADJUSTMENTS	
Reserve Collection/(Transfer)	\$(22,850)
Revenue from Other Sources (Contribution)	0
General Benefit Contribution	0
TOTAL ADJUSTMENTS	\$(22,850)
TOTAL CHARGE	\$7,150
ADDITIONAL INFORMATION	
Number of Active Parcels	146
Number of Parcels Levied	143
Total EBU	143
Levy per EBU	\$50.00
Maximum Assessment per EBU (Prior Fiscal Year)	\$434.71
Maximum Assessment per EBU (Current Fiscal Year)	\$441.67
Percent Change	1.60%
RESERVE INFORMATION	
Beginning Balance as of 6/30/2012	\$211,811
Collection (Transfer)	(22,850)
Ending Balance as of 7/1/2013	\$188,961

V. DISTRICT DIAGRAM

The Diagram for the Legacy Ranch Landscaping and Lighting District is on file with the City Clerk and by reference herein is made part of this Report. The parcels within the Legacy Ranch Landscaping and Lighting District consist of all lots, parcels and subdivisions of land shown on the Imperial Assessor's parcel maps. The lines and dimensions shown on the County Assessor Parcel maps for the current year are incorporated by reference herein and made part of this Report.

VI. 2013/2014 ASSESSMENT ROLL

Parcel identification for each lot or parcel within the District shall be the parcel as shown on the Imperial County Secured Roll for the year in which this Report is prepared and reflective of the Assessor's Parcel Maps. A listing of the current assessor parcels to be assessed within this District along with the assessment amounts is provided in the Assessment Roll on file at the Office of the City Clerk.