



CITY COUNCIL AGENDA REPORT



DEPARTMENT: Administrative Services

MEETING DATE: May 19, 2026

STAFF REFERENCE: Rae Bowman, Director

AGENDA LOCATION: CC-15

GOVERNMENT CODE SECTION 84308 APPLIES: No

TITLE: Fiscal Year 2026-2027 Park Maintenance District; Preparation and Approval of Engineer's Report and Notice of Intention of Public Hearing on June 16, 2026; Resolution Nos. 2026-22 and 2026-23

OBJECTIVE: To approve the Engineer's Report for the levy and collection of assessments for Fiscal Year 2026-2027 for the City of Monrovia Park Maintenance District and to set the date of the public hearing for the District and its proposed assessments

BACKGROUND: The Park Maintenance District was formed in Fiscal Year 1997-98 by the voters and provides funding for the maintenance and servicing of park and recreation areas, including landscaping, lighting, playground equipment, and other related facilities located in the parks within the District.

Each year, the City is required to follow certain compliance procedures set forth in the Landscaping and Lighting Act of 1972, California Streets and Highways Code (Part 2 of Division 15), and assessment requirements of Proposition 218. These procedures are described in the Analysis Section below.

ANALYSIS: Pursuant to the Landscaping and Lighting Act of 1972 and state code, the City must perform the following annual compliance procedures for Fiscal Year 2026-2027:

- Step 1: Initiate the proceedings for the levy and collection of assessments and order the preparation of an Engineer's Report;
- Step 2: Review and approve the Engineer's Report;
- Step 3: Acknowledge the intent to levy and collect assessments, including setting the time and place to conduct a public hearing; and
- Step 4: Conduct a public hearing and confirm the levy and collection of assessments.

At this time, the City seeks to proceed with Step 2 and Step 3, which will ensure the City's Park Maintenance District is in compliance with applicable state codes and laws.

The Fiscal Year 2026-2027 Engineer's Report (the "Report") for the Park Maintenance District has been prepared and is attached. The Report describes the maintenance work to be performed, the budget, and the proposed assessment. As listed on Page 5 of the Report, the proposed Fiscal Year 2026-2027 budget for the Park Maintenance operations is comprised of the following functions:

Description	Estimated FY 2026-2027 Budget
<u>EXPENDITURES</u>	
Personnel	\$ 676,945
Maintenance and Operations	\$ 757,877
Administration	\$ 38,531
Total Expenditures	\$1,473,353
<u>REVENUES</u>	
City Contribution for General Benefit	\$ (1,151,593)
TOTAL TO BE ASSESSED IN FY 2026-2027	\$ 321,760

The annual assessment increases of the District are limited to the annual Consumer Price Index (CPI) as established by the U.S. Bureau of Labor and Statistics. The CPI for Fiscal Year 2026-2027 is +3.017%. Therefore, there will be a proposed \$0.48 assessment increase for Fiscal Year 2026-2027 for a typical single-family dwelling unit. In total, when adding in the CPI increase, the anticipated annual rate for Fiscal Year 2026-2027 will be \$16.22. Furthermore, the table below outlines the assessment amounts during the past five years.

Five-Year History of Assessments

Fiscal Year	CPI Increase	Max Rate
2022-23	7.506%	\$14.05
2023-24	5.770%	\$14.86
2024-25	2.526%	\$15.24
2025-26	3.327%	\$15.74
2026-27	3.017%	\$16.22

Assessment and Public Hearing

Resolution No. 2026-23 calls for the City Council to hold a public hearing for the levy and collection of the Parks Maintenance District for Fiscal Year 2026-2027. The hearing is scheduled for Regular City Council Meeting on June 16, 2026, to allow property owners an opportunity to review and comment on the proposed assessment. Notice of the public hearing will be published in accordance with all legal requirements.

ENVIRONMENTAL IMPACT: There is no environmental impact associated with approving the Engineer's Report and initiating a Public Hearing.

FISCAL IMPACT: Property owners approved a ballot measure that allows the City to assess and collect assessments subject to an annual CPI. The CPI for Fiscal Year 2026-2027 is +3.017%. The annual assessment rate for a single-family dwelling unit for Fiscal Year 2026-2027 will be \$16.22, and the total amount to be assessed and collected by the City for Fiscal Year 2026-2027 will be \$321,760. Funds will be deposited in the Park Maintenance District Fund.

OPTIONS: The following options are presented for consideration:

1. Approve the Fiscal Year 2026-2027 Engineer's Report for the Park Maintenance District, declare the intention to levy an assessment for Fiscal Year 2026-2027, and set June 16, 2026, as the date of the Public Hearing.
2. Reject the Engineer's Report, thereby forgoing the assessment revenue and direct staff to find alternate funding in order to maintain lighting and landscaping maintenance services.

RECOMMENDATION: Staff recommends Option 1.

COUNCIL ACTION REQUIRED: If the City Council concurs, the appropriate action would be a motion to adopt Resolution Nos. 2026-22 and 2026-23.

RESOLUTION NO. 2026-22

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MONROVIA, CALIFORNIA, APPROVING THE ENGINEER'S REPORT IN CONNECTION WITH THE LEVY AND COLLECTION OF ASSESSMENTS WITHIN THE CITY OF MONROVIA PARK MAINTENANCE DISTRICT FOR FISCAL YEAR 2026-2027 PURSUANT TO THE PROVISIONS OF PART 2 OF DIVISION 15 OF THE CALIFORNIA STREETS AND HIGHWAYS CODE AND AS PROVIDED BY ARTICLE XIID OF THE CALIFORNIA CONSTITUTION

THE CITY COUNCIL OF THE CITY OF MONROVIA HEREBY FINDS, DETERMINES, ORDERS AND RESOLVES AS FOLLOWS:

Section 1. The City Council of the City of Monrovia, pursuant to the provisions of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code, commencing with Section 22500 (the "Act"), by previous Resolution No. 2026-11, initiated proceedings for the levy of an assessment for Fiscal Year 2026-2027 in connection with the City of Monrovia Park Maintenance District (the "District") and instructed the Administrative Services Department to have processed and filed a written Engineer's Report (the Report) in accordance with Article 4 (commencing with Section 22565) of Chapter 1 of the Act.

Section 2. The Administrative Services Department has processed and filed the Engineer's Report with the City Clerk, and the City Clerk has presented to the City Council such Report entitled "Fiscal Year 2026-2027 Engineer's Report for the Park Maintenance District.

Section 3. The City Council has carefully examined and reviewed the Report and the Report is hereby approved as filed.

PASSED, APPROVED AND ADOPTED this 19th day of May, 2026.

Becky A. Shevlin, Mayor
City of Monrovia

ATTEST:

APPROVED AS TO FORM:

Alice D. Atkins, MMC, City Clerk
City of Monrovia

Craig A. Steele, City Attorney
City of Monrovia

RESOLUTION NO. 2026-23

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MONROVIA, CALIFORNIA, DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS WITHIN THE CITY OF MONROVIA PARK MAINTENANCE DISTRICT FOR FISCAL YEAR 2026-2027 PURSUANT TO THE PROVISIONS OF PART 2 OF DIVISION 15 OF THE CALIFORNIA STREETS AND HIGHWAYS CODE, AND APPOINTING A TIME AND PLACE FOR A PUBLIC HEARING

THE CITY COUNCIL OF THE CITY OF MONROVIA HEREBY FINDS, DETERMINES, ORDERS AND RESOLVES AS FOLLOWS:

Section 1. The City Council of the City of Monrovia hereby (1) finds that the public interest and convenience requires and (2) declares its intention to levy and collect assessments against the lots and parcels of property within the City of Monrovia Park Maintenance District (the "District") pursuant to the provisions of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500) (the "Act") for Fiscal Year 2026-2027, commencing July 1, 2026, and ending June 30, 2027, to pay for the costs and expenses of the improvements described in Section 3 hereof.

Section 2. The boundaries of the District are coterminous with the boundaries of the City and generally include all lots and parcels within the City.

Section 3. The proposed improvements for the District are briefly described as follows: The maintenance and servicing of park and recreational improvements, including landscaping, lighting, playground equipment, and appurtenant facilities, within the public parks within the District. "Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of the park and recreational improvements, including repair, removal or replacement of all or part of the park and recreational improvements; 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; and the cleaning, sandblasting and painting of park and recreational improvements to remove or cover graffiti. "Servicing" means the furnishing of electric current or energy, gas or other illuminating agent for lighting or operation of the park and recreational improvements, and water for the irrigation of any landscaping or the maintenance of the park and recreational improvements.

There are no substantial changes proposed to be made for Fiscal Year 2026-2027 to the improvements ordered for the District for this past Fiscal Year 2025-2026.

Section 4. Lots or parcels of land within the District that are owned or used by any county, city, city and county, special district or any other local governmental entity, the State of California, or the United States shall be assessed unless the City can demonstrate by clear and convincing evidence that such lots or parcels receive no special benefit from the proposed improvements.

Section 5. Reference is hereby made to the Report of the Engineer entitled "Fiscal Year 2026-2027 Engineer's Report for the Park Maintenance District," on file in the office of the City Clerk for a full and detailed description of the improvements, the boundaries of the District and any zones therein and the proposed assessments upon assessable lots and parcels of land within

the District for Fiscal Year 2026-2027. The assessments for Fiscal Year 2026-2027 are proposed to slightly increase the assessments levied against the lots and parcels of property within the District but will not be increased over the maximum allowable assessment as described in the Engineer's Report.

Section 6. NOTICE IS HEREBY GIVEN that the City Council appoints Tuesday, June 16, 2026, at 7:30 p.m., in the Council Chambers at City Hall, City of Monrovia, 415 South Ivy Avenue, Monrovia, California, as the time and place for the hearing of protests or objections to the proposed levy and collection of assessments against the assessable lots and parcels of land within the District for Fiscal Year 2026-2027.

All interested persons shall be afforded the opportunity to hear and be heard. Any interested person may file a written protest with the City Clerk prior to the conclusion of the hearing, or having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by the signer thereof. Written protests may be delivered in person to the City Clerk or may be mailed to the City Clerk at City Hall, 415 South Ivy Avenue, Monrovia, California 91016. The City Council at the public hearing shall consider all oral statements and all written protests or communications made or filed by any interested persons.

Section 7. The City Clerk is hereby authorized and directed to give notice of such public hearing in accordance with law.

Section 8. The City Council hereby designates the Administrative Services Director, or his/her designees, to answer inquiries regarding the hearing, protest proceedings, and procedural or technical matters.

PASSED, APPROVED AND ADOPTED this 19th day of May, 2026.

Becky A. Shevlin, Mayor
City of Monrovia

ATTEST:

APPROVED AS TO FORM:

Alice D. Atkins, MMC, City Clerk
City of Monrovia

Craig A. Steele, City Attorney
City of Monrovia

CITY OF MONROVIA

2026/27 Engineer's Report For:

Park Maintenance District

May 2026

Prepared by:



CITY OF MONROVIA
CITY OF MONROVIA PARK MAINTENANCE DISTRICT

415 S. Ivy Avenue
Monrovia, CA 91016
Phone – (626) 932-5550

CITY COUNCIL

Becky A. Shevlin, Mayor
Sergio Jimenez, Mayor Pro Tem
Larry J. Spicer, Councilmember
Dr. Tamala Kelly, Councilmember
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1. INTRODUCTION

1.1 Background

Pursuant to the provisions of the *Landscaping and Lighting Act of 1972*, being *Part 2 of Division 15* of the *California Streets and Highways Code*, commencing with *Section 22500* (the “1972 Act”), and in compliance with the substantive and procedural requirements of the California State Constitution Article XIID (“Article XIID”), the City Council of the City of Monrovia, County of Los Angeles, State of California (the “City”), executed the proceedings required for the establishment of the special benefit assessment district designated as the City of Monrovia Park Maintenance District (the “District”), which includes the lots and parcels of land within the City limits of the City. This Engineer’s Report (the “Report”) has been prepared in connection with the levy and collection of annual assessments related thereto for the Fiscal Year 2026/27 (the “FY 2026/27”), as required pursuant to Chapter 1, Article 4 of the 1972 Act.

The City Council formed the District and provided for the levy and collection of annual assessments on the County tax rolls to provide ongoing funding for the costs and expenses required for the maintenance and servicing of eight parks within the City. The City parks include: Canyon, Library, Station Square, Recreation, Rotary, Lucinda Garcia (formerly Olive Avenue), Julian Fisher, and Grand Avenue Parks. The improvements to be provided by the District and the assessments described herein are made pursuant to the 1972 Act and the substantive and procedural provisions of Article XIID.

This Report describes the District, the improvements, and the proposed assessments to be levied against properties in connection with the special benefits the properties will receive from the maintenance and servicing of the District improvements. The annual assessments will provide a funding source for the continued operation and maintenance of public landscaping and lighting improvements within the District.

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

As a result of the procedures required by Proposition 218, which was approved on the November 1996 Statewide ballot and added Article XIID to the State Constitution, the City re-analyzed the District regarding the special benefits associated with the improvements for each property in the District. Notices and ballots to approve the assessment, including a Consumer Price Index (the “CPI”) adjustment, were mailed to all property owners in the District, and a majority of the returned assessment ballots approved the assessment for Fiscal Year 1997/98, including potential adjustments for increases in the CPI in future years.

Each fiscal year, an Engineer's Report shall be prepared and presented to the City Council describing the District, any changes to the District or improvements and the proposed budget and assessments for that fiscal year and the City Council shall hold a noticed public hearing regarding these matters prior to approving and ordering the proposed levy of assessments. If the proposed assessments for the District exceed the maximum assessment described herein (as approved by the property owners), the new or increased assessment must be confirmed through another property owner protest ballot proceeding before such an assessment may be imposed. It should be noted that an increased assessment to an individual property resulting from changes in development or land use does not constitute an increased assessment.

2. PLANS AND SPECIFICATIONS

The District provides for the continued administration, maintenance, operation, and servicing of various improvements located within the public right-of-way and dedicated easements within the boundaries of the District.

2.1 Description of the Boundaries of the District

The boundaries of the District are coterminous with the boundaries of the City.

2.2 Description of Improvements and Services

The proposed improvements for Fiscal Year 2025/26 may be generally described as the continued maintenance and operation of the existing park and recreational facilities located in the following parks:

Canyon Park	Julian Fisher Park
Lucinda Garcia Park (Olive Avenue)	Rotary Park
Grand Avenue Park	Library Park
Recreation Park	Station Square Park
Satoru Tsuneishi	

The District will fund costs in connection with the maintenance and servicing of the park and recreation facilities including, but not limited to, personnel, electrical energy, water, materials, contracting services, and other expenses necessary for the satisfactory operation of these facilities. The facilities are described as follows:

2.2.1 PARK AND RECREATIONAL FACILITIES

Park and recreational facilities include, but are not limited to: landscaping, lights, athletic fields, playgrounds, playground equipment, public restrooms, park furniture, site amenities, and appurtenant facilities which are located within the public parks within the boundaries of the District.

2.2.2 LANDSCAPING AND APPURTENANT FACILITIES

Landscaping facilities include but are not limited to: Landscaping, planting, shrubbery, trees, irrigation systems, hardscapes, fixtures, sidewalks, and appurtenant facilities.

2.2.3 LIGHTING AND APPURTENANT FACILITIES

Lighting facilities include but are not limited to: Poles, fixtures, bulbs, conduits, conductors, equipment including guys, anchors, posts and pedestals, metering devices, and appurtenant facilities as required to provide lighting.

Maintenance means the furnishing of services and materials for the ordinary and usual operation, maintenance and servicing of the park and recreational facilities and appurtenant facilities, including repair, removal or replacement of all or part of any of the park and recreation facilities or appurtenant facilities; providing for the life, growth, health, and beauty of the landscaping, including cultivation,

irrigation, trimming, spraying, fertilizing, and treating for disease or injury; the removal of trimmings, rubbish, debris and other solid waste; and the cleaning, sandblasting, and painting of walls and other public improvements to remove or cover graffiti.

Servicing means the furnishing of water for the irrigation of the landscaping and the maintenance of any other improvements and the furnishing of electric energy for the public lighting facilities, or for the lighting or operation of any other improvements.

The plans and specifications for the improvements, showing and describing the general nature, are on file in the office of the City Clerk and are by reference herein made a part of the Report.

3. ESTIMATE OF COSTS

The estimated costs of maintenance and servicing of the improvements as described in the Plans and Specifications are summarized below. Each year, as part of the assessment district levy calculation process, the costs and expenses are reviewed and the annual costs are projected for the following fiscal year.

3.1 District Estimated Budget

Description	2026/27 Budget
Annual Costs	
Personnel	\$676,945
Maintenance & Operation	510,289
Internal Service (IS) Charges	247,588
Administration & Overhead	<u>38,531</u>
	\$1,473,353
Levy Adjustments	
City Contribution ⁽²⁾	(\$1,151,593)
Maintenance & Operation Reserve	<u>0</u>
	(\$1,151,593)
Net Total to be Assessed	\$321,760
Total District Equivalent Dwelling Unit Count	19,837
2026/27 Maximum Assessment Per Equivalent Dwelling Unit	\$16.22

(1) Includes contribution for general benefit and PERS.

Each year, prior to the assessments being placed on the tax roll, the City will review the budget and determine the amount needed to maintain the improvements for the upcoming fiscal year. The actual assessment per Equivalent Dwelling Unit (“EDU”) will be based on the total amount of funds needed to maintain the improvements in a satisfactory and healthy condition. The actual assessment amount may be the same or lower than the maximum allowable assessment; however, it may not exceed the maximum after the application of the cost of living inflator, as defined in the Report, unless the excess increase is approved by the property owners in accordance with the 1972 Act.

3.2 Cost of Living Inflator

In prior years, the maximum annual assessment rate which was levied for each EDU was increased by the January to January percent change in the CPI for Urban Consumers for the Los Angeles, Riverside and Orange County Area as of the January immediately preceding the start of the fiscal year. In January 2018, the Bureau of Labor Statistics (BLS) introduced a new geographic area sample for the CPI. As part of the new sample, the index for this area was renamed from Los Angeles-Riverside-Orange County to Los Angeles-Long Beach-Anaheim (which includes Los Angeles and Orange Counties). A percentage change in the CPI that is negative does not decrease the maximum allowable assessment by reason of such negative

percentage change and the maximum allowable assessment would remain at the amount as computed in the previous fiscal year regardless of any CPI adjustment. The following table shows the CPI increase and maximum assessment for the five most-recent fiscal years.

Fiscal Year	CPI Increase	Maximum Assessment Rate
2026/27	3.017%	\$16.22
2025/26	3.327%	\$15.74
2024/25	2.526%	15.24
2023/24	5.770%	14.86
2022/23	7.506%	14.05

4. METHOD OF ASSESSMENT

4.1 General

The 1972 Act permits the establishment of assessment districts by cities for the purpose of providing certain public improvements which include the maintenance and servicing of streetlights, traffic signals, landscaping, and park and recreational facilities.

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

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

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

Because assessments are levied on the basis of benefit, they are not a tax, and, therefore, are not governed by Article XIII A of the California Constitution.

In addition, Article XIID Section 4 of the State Constitution requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Section 4 provides that only special benefits are assessable and the City must separate the general benefits from the special benefits.

4.2 Benefit Analysis

4.2.1 SPECIAL BENEFIT

In determining the proportionate special benefit derived by each identified parcel, the proximity of the parcel to the public improvements detailed in Section 2 of the Report, and the capital, maintenance and operating costs of said public improvements, was considered and analyzed. Due to the close proximity of the parcels to the improvements detailed in Section 2 of this report, it has been demonstrated and determined the parcels are uniquely benefited by, receive a direct advantage from, and are conferred a particular and distinct special benefit over and above general benefits by, said public improvements.

Finally, having a wide assortment of recreational facilities in nearby public parks means that the assessed property owners may enjoy the benefits of having such improvements available for use by their families, tenants, employees, clients, or visitors while avoiding the expense of privately installing and maintaining such improvements on their own properties.

The City's eight park and recreational facilities serve the entire District due to the facilities and activities which are provided, and all parcels in the District have equal access to the parks. Therefore, all properties in the District receive special benefit from the maintenance and servicing of these facilities.

4.2.2 GENERAL BENEFIT

Section 4 of Article XIID requires that the general benefits imparted by the City's park and recreational facilities be separated from the special benefits and that only the special benefit portion of the costs of the project be assessed against those parcels which are identified as receiving special benefits.

The park and recreational facilities serve not only the parcels within the District, but also parcels outside the District and the public at large. To ensure that no assessment is imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel, the City has analyzed and estimated the general benefits imparted by the City's parks and recreational facilities to determine it will contribute a minimum of seventy (70) percent of the total cost of the maintenance of the City's parks and recreational facilities. To the extent that funds are available, the City may contribute more than the seventy (70) percent representing the general benefit contribution in order to support the maintenance and servicing of the improvements.

4.3 Assessment Methodology

The degree of benefit to each parcel of land varies depending on its land use, the number of dwellings on it and on the size of the parcel. If assessments were to be spread just by parcel, not considering land use or parcel size, a single-family parcel would be paying the same as a 50-unit apartment parcel or a large commercial establishment and this would not be equitable. Therefore, the following methodology has been established:

Residential Property: The EDU method of assessment apportionment uses the residential dwelling unit as the basic unit of assessment. Residential parcels designated as single-family residential are assessed one EDU per parcel. Residential parcels designated as multi-family are assessed one EDU per dwelling unit.

Commercial, Industrial, and Other Non-Residential Property: Commercial, industrial, and other non-residential parcels are converted to EDU's based on the lot size of each parcel of land. In converting the non-residential properties to EDU's, the factor used is the City's average single-family lot size of 5,000 square feet. Therefore, all properties that are developed for non-residential uses are assigned 1 EDU per 5,000 square feet of lot or any portion thereof. Vacant parcels designated as other than single-family residential are assessed as non-residential property. Property owned by religious organizations and used for religious purposes are included as non-residential property.

Public Property: Article XIID of the California Constitution requires that all benefiting public properties be assessed for their fair share of the special benefit. Public property which is designated for residential or business purposes will be assessed the same as private property with the same designation. Park property and schools, which are considered as parks in the City's planning documents, do not receive any benefit from parks.

Exempt: Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts, and parkways. Also exempted from the assessment would be utility rights-of-way, common areas (such as in condominium complexes), landlocked parcels and small parcels vacated by the City as these parcels are unbuildable, making them essentially useless, and therefore do not benefit from the improvements.

The land use classification for each parcel has been based on the Los Angeles County Assessor's Roll.

Assessment Rate Summary

The table below summarizes the assessment calculation for the different land uses for park and recreational facilities special benefit.

EDU Summary					
Land Use	Parcels	Dwelling Units	Lot SqFt	EDU Factor	Total EDU's
Residential	9,428	14,862		1.00 / Dwelling Unit	14,861.96
Non-Residential	988		24,876,455	1.00 / 5,000 Lot SqFt	4,975.29
	10,416				19,837.25
Net Total to be Assessed				\$321,759.89	
Total District EDU Count				19,837.25	
2026/27 Applied Assessment Per EDU				\$16.22	
2026/27 Maximum Assessment Per EDU*				\$16.22	

*The maximum assessment rate which may be levied for each EDU may be increased by the increase in the CPI as of January from the previous fiscal year by City Council approval each year. The base maximum assessment rate is that rate which was approved by assessment ballot proceedings for Fiscal Year 1997/98.

For Fiscal Year 2026/27 residential properties will be assessed \$16.22 for each parcel or dwelling unit, and commercial, industrial, and other non-residential properties will be assessed \$16.22 for each 5,000 square feet of lot, or portion thereof.

5. ASSESSMENT DIAGRAM

The boundaries of the District are coterminous with the boundaries of the City. A diagram showing the exterior boundaries of the District, the boundaries of any zones within the Assessment District and the lines and dimensions of each lot or parcel of land within the District is on file in the Office of the City Clerk and incorporated herein by reference.

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

6. ASSESSMENT ROLL

Assessor's parcel identification, for each lot or parcel within the District, shall be based on the County Assessor's secured roll data for the applicable year in which this Report is prepared and is incorporated herein by reference.

A listing of assessor's parcels assessed within the District for Fiscal Year 2026/27 along with the assessment amounts, is on file in the office of the City Clerk and incorporated herein by reference. Based on County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this Report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.