

**STAFF REPORT**  
**PUBLIC HEARINGS FOR THE FY 2019-20 SANTEE LANDSCAPE MAINTENANCE**  
**DISTRICT ANNUAL LEVY OF ASSESSMENTS**

**CITY COUNCIL MEETING**  
**JULY 24, 2019**

**Discussion**

The Santee Landscape Maintenance District ("SLMD") is a City-wide district comprised of 18 separate zones, ten of which are assessed and maintained by the City. A combination of contract maintenance and City forces maintain the zones. Maps depicting each zone and the areas of maintenance are included in the attached Engineer's Report.

The City Council is required to take three distinct steps in order to proceed with the annual levy of assessments. The first two steps were taken on April 22, 2019 and May 24, 2019. The final step is the conduct of a public hearing confirming the assessments which will be held this evening.

**Zone 1 - El Nopal Estates:**

In addition to the standard annual process, the City has been working with the property owners in Zone 1 – El Nopal Estates on an assessment increase ballot process in accordance with the requirements of Proposition 218. The current assessment in this zone has been at the maximum allowable amount since 1997 and is not sufficient to support the level of service needed to maintain the landscaping. In October 2018 the City was presented with a petition signed by a majority of the property owners in El Nopal Estates expressing their interest in hearing specific options to improve the condition of the landscaping. In December 2018 a flyer was mailed to all property owners which provided several options for upgrading the condition of the landscaping, including cost estimates. An open house was held at City Hall on January 9, 2019 to provide property owners with an opportunity to learn more about the fiscal limitations and to provide feedback regarding the options identified by City staff. Nearly unanimous feedback was received for the City to pursue a ballot process that could provide resources for the replacement of existing landscaping with drought tolerant landscaping and a bi-weekly maintenance schedule. This would increase the annual assessment per property owner in Zone 1 – El Nopal Estates from the current \$50.18 to \$223.67 per year and would include a consumer price index provision (capped at 3.5% per year) to ensure future assessments keep pace with future cost increases.

Two public hearings will occur this evening in regards to the Santee Landscape Maintenance District. The first public hearing will be for the proposed assessment increase for Zone 1 – El Nopal Estates. The second public hearing will be for the annual levy of assessments for the remaining zones, none of which are proposed to be increased.

The public hearing for Zone 1 – El Nopal Estates is governed by Government Code section 53753, which provides procedures for assessment ballot proceedings under Proposition 218. Pursuant to these procedures and requirements, the assessment for Zone 1 – El Nopal Estates may only be increased if no majority protest exists at the public hearing. Notice of the public hearing for Zone 1 – El Nopal Estates was mailed to each property owner within Zone 1, along with an assessment ballot. A majority protest exists if the assessment ballots submitted, and not withdrawn, in opposition to the proposed increase exceed the assessment ballots submitted, and not withdrawn, in its favor, weighing those assessment ballots by the amount of the proposed assessment to be imposed upon the identified parcel for which each assessment ballot was submitted. In the event of a majority protest, the increase will not be implemented and the assessment for Zone 1 will continue at \$50.18 per year as previously adopted.

**FY 2019-20 SANTEE LANDSCAPE MAINTENANCE DISTRICT  
ASSESSMENT SUMMARY FOR ZONES PROPOSED TO BE ASSESSED**

ZONE	ZONE NAME	NUMBER OF UNITS	FY 2019-20 MAINTENANCE & ADMINISTRATION	RESERVES 7/1/19	FY 2019-20 TOTAL ASSESSMENT	FY 2019-20 ASSESSMENT RATE/UNIT	FY 2018-19 ASSESSMENT RATE/UNIT	MAXIMUM APPROVED ASSESSMENT
1	EL NOPAL ESTATES <sup>(1)</sup>	45	\$ 7,180.00	\$ 1,792.00	\$ 10,065.00	\$ 223.67	\$ 50.18	\$ 223.67
1	EL NOPAL ESTATES <sup>(2)</sup>	45	\$ 2,300.00	\$ 1,792.00	\$ 2,258.00	\$ 50.18	\$ 50.18	\$ 50.18
3	COUNTRY SCENES	14	\$ 1,800.00	\$ 3,727.00	\$ 2,067.00	\$ 147.64	\$ 147.64	\$ 147.64
4	CAMELOT HEIGHTS	10	\$ 1,770.00	\$ 1,785.00	\$ 1,385.00	\$ 138.50	\$ 138.50	\$ 138.50
8	SILVER COUNTRY ESTATES	153	\$ 62,300.00	\$ 83,997.00	\$ 75,735.00	\$ 495.00	\$ 495.00	\$ 495.00
9	MATTAZARO/TIMBERLANE	34	\$ 1,410.00	\$ 1,694.00	\$ 1,529.00	\$ 44.98	\$ 44.98	\$ 44.98
12	THE HEIGHTS	60	\$ 8,930.00	\$ 26,854.00	\$ 8,757.00	\$ 145.95	\$ 145.95	\$ 375.00
13	PROSPECT HILLS	43	\$ 3,300.00	\$ 7,479.00	\$ 3,225.00	\$ 75.00	\$ 75.00	\$ 75.00
14	MITCHELL RANCH	16	\$ 2,520.00	\$ 9,152.00	\$ 2,690.00	\$ 168.14	\$ 168.14	\$ 168.14
17	DAKOTA RANCH <sup>(3)</sup>	20	\$ 5,940.00	\$ 25,820.00	\$ 4,826.00	\$ 241.30	\$ 241.30	\$ 379.22
18	ALLOS <sup>(3)</sup>	6	\$ 4,320.00	\$ 8,041.00	\$ 3,920.00	\$ 653.34	\$ 653.34	\$ 729.24

(1) Reflects an increase in the maximum approved assessment, from \$50.18 to \$223.67, as proposed for Zone 1 - El Nopal Estates if approved by property owners as a result of the ballot process being conducted in accordance with Proposition 218.

(2) Reflects the current maximum approved assessment if the proposed increase is not approved by property owners.

(3) Zone 17 and Zone 18 reflect an allowable 2% increase in the maximum approved assessment for FY 2019-20.

Attachment 2

TABLE 1

**RESOLUTION NO.**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SANTEE, CALIFORNIA, DECLARING THE RESULTS OF THE ASSESSMENT BALLOT TABULATION, APPROVING THE ENGINEER'S REPORT, INCREASING ASSESSMENTS FOR MAINTENANCE IN SANTEE LANDSCAPE MAINTENANCE DISTRICT, ZONE 1 – EL NOPAL ESTATES, ORDERING MAINTENANCE WORK THEREIN, CONFIRMING THE DIAGRAM AND ASSESSMENTS AND PROVIDING FOR THE LEVY OF AN ANNUAL ASSESSMENT THEREIN**

**WHEREAS**, the City Council of the City of Santee, California has previously formed a street lighting and landscaping district pursuant to the terms and provisions of the "Landscaping and Lighting Act of 1972", being Division 15, Part 2 of the Streets and Highways Code of the State of California, Article XIII D of the California Constitution, and the Proposition 218 Omnibus Implementation Act (commencing with California Government Code Section 53750) (collectively the "Law"), in what is known and designated as the Santee Landscape Maintenance District ("District"), and created certain zones therein, including Zone 1 – El Nopal Estates; and

**WHEREAS**, on April 24, 2019, the District adopted a resolution initiating proceedings for the District's annual levy, and ordering the preparation of the Engineer's Report for the Fiscal Year 2019-20 annual levy of assessments; and

**WHEREAS**, the City Council did order and subsequently receive an Assessment Engineer's Report (hereafter referred to as the "Engineer's Report") for Zone 1 – El Nopal Estates, in accordance with the Law; and,

**WHEREAS**, the Engineer's Report has been made a part of the record of these proceedings and is on file in the office of the City Clerk of the City (the "City Clerk"); and,

**WHEREAS**, on May 22, 2019, by Resolution No. 034-2019, the City Council (a) set the time and place for conducting a public hearing for the purpose of hearing protests to the proposed maintenance and servicing of the improvements and the increased assessments proposed to be levied on land within Zone 1 – El Nopal Estates of the District and (b) ordered that the record owner of each parcel proposed to be assessed within Zone 1 – El Nopal Estates of the District, have the right to submit an assessment ballot in favor of or in opposition to the assessment proposed to be levied on such parcel; and

**WHEREAS**, notices of such hearing, accompanied by assessment ballot materials, were regularly mailed to each such record owner in the time, form and manner required by the Law, a full hearing has been given, and at this time all assessment ballots submitted and not withdrawn pursuant to the Law have been tabulated by the tabulation official appointed by the City (the "Tabulation Official"), all in the manner provided by the Law; and,

**WHEREAS**, the Tabulation Official has prepared and submitted to this legislative

## RESOLUTION NO.

body a Certificate of Tabulation Official and Statement of Assessment Ballots Submitted (the "Certificate of the Tabulation Official"), a copy of which is attached as Exhibit A hereto and incorporated herein by this reference, which reflects the results of the tabulation of the assessment ballots submitted and not withdrawn; and

**WHEREAS**, this City Council is now satisfied with the assessments and all matters contained in the Engineer's Report as submitted.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Santee as follows:

**SECTION 1.** The above recitals are all true and correct and by this reference made an operative part hereof.

**SECTION 2.** The City Council hereby finds and determines that the procedures for the consideration of the formation and the levy of annual assessments within Zone 1 – El Nopal Estates of the District have been undertaken in accordance with the Law.

**SECTION 3.** The Engineer's Report, as now submitted, is hereby approved and such Report shall stand as the report as required by the Law for all future proceedings for Zone 1 – El Nopal Estates of this District.

**SECTION 4.** Assessment ballots were mailed, as required by the Law, to the record owners of all properties proposed to be assessed within Zone 1 – El Nopal Estates of the District. The assessment ballots that were completed and received by the City Clerk, prior to the close of the Public Hearing, have been tabulated in accordance with the procedures established under the Law and the results of such tabulation have been submitted to this City Council.

**SECTION 5.** This City Council hereby finds that the assessment ballots submitted, and not withdrawn, in favor of the levy of assessments exceed the assessment ballots submitted, and not withdrawn, in opposition to such levy as weighted by assessment amount in accordance with the Law. Therefore, no majority protest to the levy of the proposed assessments within Zone 1 – El Nopal Estates of the District has been found to exist.

**SECTION 6.** The City Council hereby orders the increase in the assessments as set forth in the Engineer's Report.

**SECTION 7.** Based upon the Engineer's Report and the testimony and other evidence presented at the Public Hearing, the City Council hereby makes the following determinations regarding the assessments to be levied for Fiscal Year 2019/20.

- a. The proportionate special benefit derived by each assessable parcel from the maintenance and servicing of the improvements has been determined in relationship to the entirety of the cost of such



## RESOLUTION NO.

maintenance and service expenses.

- b. The assessments do not exceed the reasonable cost of the proportional special benefits conferred on each parcel.
- c. Only special benefits have been assessed, and the general benefits have been separated from the special benefits.
- d. All publically owned parcels within Zone 1 – El Nopal Estates of the District that derive special benefits from the maintenance and servicing of the improvements have been assessed for such special benefits.

**SECTION 8.** The diagram and assessments for Zone 1 – El Nopal Estates of the District contained in the Engineer’s Report for Fiscal Year 2019/20 are hereby confirmed and levied upon the respective lots or parcels within Zone 1 – El Nopal Estates of the District as set forth in said Engineer’s Report. Subsequent annual assessments, in amounts not to exceed an established maximum annual assessment may be confirmed and levied without further assessment ballot proceedings pursuant to the Law. Each fiscal year, beginning Fiscal Year 2020/21, the maximum amount of each assessment (the “Maximum Assessment”) may be increased by the percentage increase calculated for the period between January of the previous calendar year and January of the current calendar year in the San Diego Consumer Price Index All Items for all Urban Consumers (CPI-U), not to exceed 3.5% per fiscal year.

**SECTION 9.** The public interest and convenience requires and this legislative body does hereby order the maintenance work to be made and performed as set forth in the Engineer’s Report.

**SECTION 10.** The diagram and assessments shall be filed in the Office of the City Clerk. Said diagram and assessments, and the certified copy thereof, shall be open for public inspection.

**SECTION 11.** The City Clerk ordered and directed to immediately file or cause to be filed a certified copy of the assessment diagram and assessment roll with the County of San Diego Auditor, together with a certified copy of this Resolution upon its adoption, but not later than August 10, 2019.

**SECTION 12.** After the filing of the diagram and assessment, the County Auditor shall enter onto the County assessment roll opposite each lot or parcel of land, the amount assessed thereon as shown in the assessment.

**SECTION 13.** The assessments shall be collected at the same time and in the same manner as County secured taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection of the assessments.

## RESOLUTION NO.

**SECTION 14.** The assessments as above confirmed and levied for these proceedings will provide revenue to finance the maintenance of authorized improvements in the fiscal year commencing July 1, 2019, and ending June 30, 2020.

**SECTION 15.** That the Director of Finance has established a special fund known as the **SANTEE LANDSCAPE MAINTENANCE DISTRICT** into which the Director of Finance shall place all monies collected by the County of San Diego Tax Collector pursuant to the provisions of this Resolution and Law, and said transfer shall be accomplished as soon as said monies have been made available to said Director of Finance.

**SECTION 16.** In order to expedite the making of the maintenance or improvement, the City Council may transfer into said special fund, from any legally available source, and appropriate therein, such funds as it may deem necessary to expedite the proceedings in an amount not to exceed \$25,000. Any such transfer shall be evidenced in writing setting forth the terms for repayment, which shall require repayment to be made periodically on a semi-annual basis, for a period of not-to-exceed 10 years at an interest rate equal to 0%. The City Council hereby finds that such transfer constitutes a public purpose insofar as it expedites the making of said public improvements.

**SECTION 17.** That the City Clerk is hereby ordered and directed to file a certified copy of the assessment diagram and assessment roll with the County of San Diego Auditor, together with a certified copy of this Resolution upon its adoption.

**RESOLUTION NO.**

**SECTION 18.** This Resolution shall take effect immediately upon its adoption.

**ADOPTED** by the City Council of the City of Santee, California, at a regular meeting thereof held this 24th day of July, 2019, by the following roll call vote to wit:

**AYES:**

**NOES:**

**ABSENT:**

**APPROVED:**

\_\_\_\_\_  
**JOHN W. MINTO, MAYOR**

**ATTEST:**

\_\_\_\_\_  
**ANNETE ORTIZ, MBA, CMC, CITY CLERK**

**Exhibit A**  
**Certificate of Tabulation Official and**  
**Statement of Assessment Ballots Submitted**

STATE OF CALIFORNIA            )  
COUNTY OF SAN DIEGO        ) ss.  
CITY OF SANTEE                    )

The undersigned, the duly authorized tabulation official appointed by the City Council of the City of Santee, DOES HEREBY CERTIFY that pursuant to the provisions of Article XIID of the Constitution of the State of California and the Proposition 218 Omnibus Implementation Act (Government Code Section 53750 and following), I did tabulate the assessment ballots timely submitted, and not withdrawn, in the assessment ballot proceedings pertaining to City of Santee Landscape Maintenance District (the "District"), Zone 1 – El Nopal Estates.

I FURTHER CERTIFY that this Statement of Assessment Ballots Received shows the assessment ballots submitted, and not withdrawn, in favor of the proposed assessment and the assessment ballots submitted, and not withdrawn, in opposition to the proposed assessment, each total weighted according to the financial obligation of the affected properties for which the assessment ballots were submitted.

Total assessment ballots distributed	
Total assessment ballots submitted and not withdrawn	
Assessment ballots submitted, and not withdrawn, in favor of the proposed assessment:	
Weighted value of assessment ballots submitted, and not withdrawn, in favor of the proposed assessment	
Assessment ballots submitted, and not withdrawn, in opposition to the proposed assessment:	
Weighted value of assessment ballots submitted, and not withdrawn, in opposition to the proposed assessment	

This certification is executed this \_\_\_\_ day of \_\_\_\_\_, 2019 in \_\_\_\_\_, California.

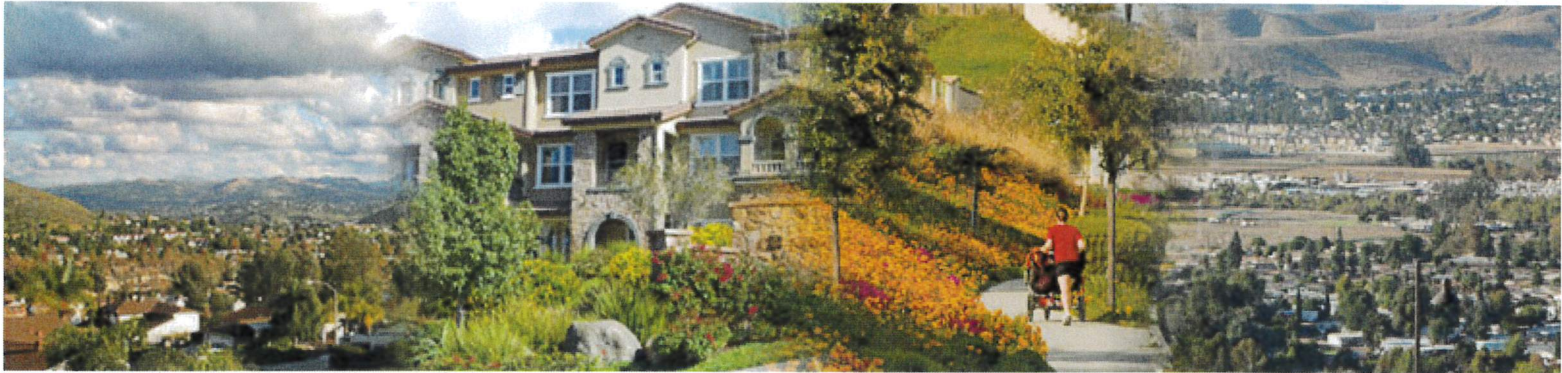
By: \_\_\_\_\_

Title: \_\_\_\_\_





## *Proposition 218 Final Engineer's Report*



City of Santee

Santee Landscape Maintenance District  
Zone 1 (El Nopal Estates)

Prepared for:



July 2019



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## i. Engineer's Statement

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AGENCY: CITY OF SANTEE  
PROJECT: SANTEE LANDSCAPE MAINTENANCE DISTRICT, ZONE 1 (EL NOPAL ESTATES)  
TO: CITY COUNCIL  
CITY OF SANTEE  
STATE OF CALIFORNIA

### REPORT PURSUANT TO "LANDSCAPING AND LIGHTING ACT OF 1972"

Pursuant to direction from the City Council, submitted herewith is the Engineer's Report (the "Report"), consisting of the following parts, pursuant to the provisions of Division 15, Part 2 of the Streets and Highways Code of the State of California, being the "Landscape and Lighting Act of 1972," (the "Act") as amended, commencing with Section 22500 and Article XIID of the California Constitution (Proposition 218), and which is in accordance with Resolution No. 022-2019 adopted by the City of Santee, City Council, San Diego County, California ordering preparation of the Engineer's Report for the Santee Landscape Maintenance District, Zone 1 (El Nopal Estates) (the "District"). This Report is applicable for the ensuing 12-month period, being the Fiscal Year commencing July 1, 2019, to June 30, 2020. City Council will conduct a noticed public hearing to consider public comments and written protests regarding the levy of the proposed increased assessments. Upon conclusion of the public hearing, property owner protest ballots received will be tabulated to determine whether majority protest exists. The Council will confirm the results of the balloting once the ballot tabulation is completed. If majority protest exists for the proposed increased District assessments, further proceedings to implement the proposed increased assessment for the District shall be abandoned at that time. However, Council may continue to levy and collect annual assessments for the improvements provided in the District at an assessment rate less than or equal to the previously approved maximum assessment rate adopted by the Council. If tabulation of the ballots indicate that majority protest does not exist for the proposed increased assessments, the Council may adopt this Report and confirm the increased assessments as presented herein. In such case, the levy information will be submitted to the San Diego County Auditor/Controller and included as assessments on the property tax roll for Fiscal Year 2019-2020.

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

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

**SECTION 3** An **ASSESSMENT DIAGRAM** of the District. Said Diagram shall depict the exterior boundaries of the District. Reference is made to the San Diego County Assessor's Maps for a detailed description of the lines and dimensions of any lot or parcel. The lines and dimensions of each lot shall conform to those shown on the San Diego County Assessor's Maps for the Fiscal Year to which the Report applies.

**SECTION 4** The **METHOD OF ASSESSMENT** outlines the method of calculating each property's proportional special benefit necessary to calculate the property's annual assessment. The method of assessment is consistent with the previously adopted method of assessment for the District that

**i. Engineer's Statement**

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was approved by the property owners in a protest ballot proceeding conducted when the District was formed.

**SECTION 5** The **PROPOSED ASSESSMENTS** for Zone 1 within Santee Landscape Maintenance District.

Matthew E. Webb, a Professional Civil Engineer (employed at Albert A. Webb Associates and retained through an agreement between Webb Municipal Finance, LLC and my employer), acting on behalf of the City of Santee, pursuant to the Act do hereby submit the following:

The City requested Webb Municipal Finance, LLC, to prepare and file an Engineer's Report for the District pursuant to Article XIID, Section 4 of the California Constitution, presenting plans and specifications describing the general nature, location, and extent of the improvements to be maintained, an estimate of the costs of the maintenance, operations, and servicing of the improvements for the referenced Fiscal Year, an assessment of the estimated costs of the maintenance, operations, and servicing the improvements, assessing the net amount upon all assessable lots and/or parcels within the District in proportion to the special benefit received thereby setting the proposed increased assessments.

Reference is hereby made to the San Diego 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 of the City of Santee. Please note that Albert A. Webb Associates provides engineering advice and related consulting services. Albert A. Webb Associates is not a registered municipal advisor and does not participate in municipal advisory activities, and nothing in this Engineer's Report is, or should be interpreted to be, municipal advisory services or advice.

Executed this \_\_\_\_\_ day of \_\_\_\_\_ 2019.

ALBERT A. WEBB ASSOCIATES



\_\_\_\_\_  
MATTHEW E. WEBB  
PROFESSIONAL CIVIL ENGINEER NO. 37385  
ENGINEER OF WORK  
CITY OF SANTEE  
STATE OF CALIFORNIA



**i. Engineer's Statement**

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Final approval, confirmation, and levy of the increased annual assessment and all matters in the Engineer's Report were made on the \_\_\_\_\_ day of \_\_\_\_\_ 2019, by adoption of Resolution No. \_\_\_\_\_ By City Council.

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CITY CLERK  
CITY OF SANTEE  
STATE OF CALIFORNIA

A copy of the Assessment Roll and Engineer's Report were filed in the City Clerk's Office on the \_\_\_\_\_ day of \_\_\_\_\_ , 2019.

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CITY CLERK  
CITY OF SANTEE  
STATE OF CALIFORNIA

## 1. Plans and Specifications

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### Plans and Specifications

The plans and specifications for the improvements within the District are on file with the Community Services Department of the City of Santee and are part of this report to the same extent as if said documents were attached hereto. The general nature, location and extent of improvements are as follows:

Facilities or improvements including landscaping within public streets, rights-of-way, and easements, their appurtenances and the costs of installing, operating, and maintaining them. Improvements to be maintained include landscaping, sidewalks, and block retaining walls located on El Nopal Street and Julio Place. Maintenance includes, but is not limited to, weeding, fertilizing, trimming, cleaning, energy, water, materials, personnel/equipment costs, contract services, and other items needed to deliver these services.

## 2. Cost Estimate

### Proposed District Budget

The Act provides that the total cost of installation, construction, maintenance and servicing of the improvements can be recovered by the District. Maintenance can include the repair and/or replacement of existing facilities. Servicing may include electrical, water, and public utility costs. Incidental expenses, including administration of the District, engineering fees, legal fees, printing, posting, and mailing of notices, and all other costs associated with the formation and maintenance of the District can also be included. The estimated expenditures for landscape maintenance and the assessments to be levied for Fiscal Year 2019-20 under consideration for this Report have been provided by the City and are as follows for the District.

### Fiscal Year 2019-20 and Subsequent Fiscal Years Santee Landscape Maintenance District, Zone 1 Cost Estimate

Expenditure	Fiscal Year 2019-20 Estimated through June 30, 2020	Subsequent Fiscal Years <sup>(1)</sup>
Ground Repair/Maintenance	\$3,950.00	\$3,950.00
Water	\$2,400.00	\$2,400.00
Expert/Consulting	\$200.00	\$200.00
Advertising	\$20.00	\$20.00
Electricity & Gas	\$110.00	\$110.00
Internal Service Charges	\$500.00	\$500.00
Reserve Contribution	\$2,885.00	\$0.00
Drought Tolerant Landscaping Installation <sup>(2)</sup>	\$0.00	\$2,133.00
Engineer's Report <sup>(3)</sup>	\$0.00	\$752.00
<b>Total Expenditures</b>	<b>\$10,065.00</b>	<b>\$10,065.00</b>

<sup>(1)</sup> Expenditures for subsequent fiscal years are estimated in 2019 dollars and may increase in the future as a result of inflation or other factors. The maximum assessment will increase by the change in the San Diego Consumer Price Index to account for potential cost increases.

<sup>(2)</sup> Represents the estimated cost to replace the existing landscaping improvements with drought tolerant landscaping. Costs proposed to be collected over ten years at 2.75% interest.

<sup>(3)</sup> Represents the costs incurred in the preparation of the Proposition 218 Engineer's Report. Costs proposed to be collected over ten years at 2.75% interest.

**3. Assessment Diagram**

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**Assessment Diagram**

The Assessment Diagram for the District has been submitted to the City of Santee in the format required under the provision of the Act. The lines and dimensions shown on maps of the San Diego County Assessor’s Office for the current year are incorporated by reference in Appendix A herein and made part of this Report. San Diego County Assessor’s Parcel Numbers 381-223-01-00 through 381-223-45-00 are included within the boundaries of the District.

## 4. Method of Assessment

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### Proposition 218 Compliance

On November 5, 1996, California voters approved Proposition 218, entitled “Right to Vote on Taxes Act,” which added Article XIII D to the California Constitution. While its title refers only to taxes, Proposition 218 establishes new procedural requirements for the formation and administration of assessment districts.

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

The law requires and the statutes provide that special assessments, as levied pursuant to the Act and Article XIII D of the California Constitution must be based on the direct and special benefit which each property receives from the maintenance, servicing, and operation of public landscaping and appurtenant facilities. The statutes do not specify the method or formula that should be used to apportion the assessment in any special assessment district proceedings, with the exception that the Act requires assessments be apportioned according to the direct and special benefit received rather than according to the assessed value of the property. The City has retained the firm of Webb Municipal Finance, LLC, for the purpose of assisting the City in making an analysis of the facts in the District and recommending to the City the correct apportionment of the assessments.

In making the analysis, it was necessary to identify the benefits that the proposed maintenance of public landscaping and appurtenant facilities will render to the properties within the District and to determine that the property owners will receive a direct and special benefit distinguished from that of the general public.

In order to apportion the assessment in direct proportion with the special and direct benefits that each parcel will receive from the maintenance, servicing, and operation of public landscaping and appurtenant facilities, an in-depth analysis was made and several factors were used, as more fully explained hereinafter under “Special Benefit Determination and Method of Assessment”. Reference is made to the San Diego County Assessment Roll for a description of the lots and parcels, and said County Assessment Roll shall govern for all details concerning the description of such lots or parcels.

### Distinguishing General and Special Benefit

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

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

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



## 4. Method of Assessment

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### Special Benefit Determination and Method of Assessment

Pursuant to the Act and Article XIII D of the Constitution of the State of California, all parcels that have special benefit conferred upon them as a result of the maintenance and operation of improvements shall be identified and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire cost of the maintenance and operation of the improvements. Only parcels that receive direct special benefit are assessed, and each parcel is assessed in proportion to the estimated benefit received.

The Act also permits the designation of zones of benefit within any individual assessment district if “by reasons or variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvement” (S&H S22574). Thus, the Act requires the levy of a true “assessment” rather than a “special tax.” Excepted from the assessment would be the area of all public streets, rights-of-way, and other public property that do not benefit from the improvements.

The residential subdivision comprising the District has improvements directly associated with the exterior entrances and internal circulation elements of the subdivision. These improvements are features of the subdivision’s overall design, are consistent with the City of Santee General Plan Development Standards and Subdivision Ordinance, and were included as a component of the District’s Tentative Map approval.

No improvements included within the District’s maintenance responsibility are located outside the boundaries of the subdivision’s Tentative Map or outside the limits of the improvements that fulfill the requirements of project approval. The improvements are either located within the subdivision or along the entrances and exits to the subdivision. Improvements were installed as part of the subdivision’s construction. If the subdivision had not been built, the improvements associated with the subdivision would not have been installed nor subsequently provided. As a result, the existence of the improvements is a direct function of the construction of the subdivision, and the improvements only provide direct and special benefit to the subdivision. In addition, the new drought tolerant landscape improvements were chosen at the request of the property owners to be assessed the increased assessment. No general benefit is assigned because the improvements would not have been installed without the subdivision, no improvements are located outside the boundaries of the subdivision, and the property owners to be assessed requested the landscape improvements.

The approval of the subdivision’s landscaping plan is part of the approval of the subdivision’s Tentative Map. Thus, construction could not have proceeded without an approved Tentative Map, of which the landscaping plan is a critical portion. Similarly, occupancy would not have occurred without fulfilling the conditions of development approval, which includes the installation of the improvements. Therefore, the special benefits of the improvements accrue directly to each home in each subdivision.

The method of assessment spread remains unchanged from prior fiscal years and from the time of formation of the District. The method of assessment is based upon the Equivalent Benefit Unit (EBU) method of assessment apportionment which 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. For the purposes of this Report, an EBU is the quantum of benefit derived from the District improvements by a single family residential parcel. The single family residential parcel has been selected as the basic unit for calculation of assessments since it represents all of the parcels in the District. Thus, the “benchmark” property (the single family residential parcel) derives one EBU of benefit and is assigned 1.00 Equivalent Benefit Unit. The assessment for single-family lots within the District is therefore calculated by dividing the total District assessment costs by the total number of equivalent benefit units within the District to determine the annual assessment per equivalent benefit unit or single-family lot.

### Assessment Determination

The proposed FY 2019-20 maximum assessments are based on the methodology established at the time of formation and uses data from the subdivision’s plans and assessor’s information. Maintenance costs are developed by the City’s Community Services Department as shown in Section 2 of the Report. As indicated above,

#### 4. Method of Assessment

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the total assessment per equivalent benefit unit is calculated as the total assessment costs divided by the total number of equivalent benefit units. One single-family parcel is equal to one benefit unit. Please see below for the calculation of the assessment per benefit unit.

$$\frac{\$10,065.00 \text{ Total Assessment Costs}}{45 \text{ Equivalent Benefit Units}} = \$223.67 \text{ Assessment per Equivalent Benefit Unit}$$

#### General Benefit

The landscape improvements maintained by the District provide no general public benefit in that the improvements were installed for the sole benefit of the properties within the District. The landscape improvements do not extend beyond the perimeter of the boundary of the District. It is therefore determined that all properties within the District benefit equally from the financed improvements and the costs and expenses for the landscaping maintenance are apportioned on a per parcel basis.

#### Justification for Proposed Increase of Assessments

Currently the maximum assessment per single-family parcel is \$50.18 per benefit unit with no automatic inflationary factor. As a result of increasing water and energy costs, increasing maintenance contract costs, and the lack of an annual escalating rate to mitigate inflation, the assessments levied by the District have been insufficient to properly maintain the landscape improvements in their original condition. Without additional funds, the landscape improvements will continue to die.

In order to provide sufficient revenues to compensate for these factors, an increase of \$173.49 in the assessment amount to a maximum of \$223.67 per benefit unit is necessary for Fiscal Year 2019-20. This maximum assessment will include, an annual inflationary adjustment factor based upon the percentage increase calculated for the period between January of the previous year and January of the current year in the San Diego Consumer Price Index, All Items for all Urban Consumers (CPI-U) to ensure that revenues in future fiscal years will be in line with expenditures and to replenish reserves for future capital improvements, if needed. The annual inflation adjustment will commence in Fiscal Year 2020-21.

#### Public Property

Article XIID, which was added to the California Constitution by the passage of Proposition 218, mandates that "Parcels within a district that are owned or used by any agency, the State of California, or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit." Excepted from the assessment would be the area of all public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, and rights-of-way, and other public property as it has been determined their functionality and use does not benefit from the proposed maintenance of the landscaping within the District.

#### Annual Adjustment to Maximum Assessment

It is proposed that the methodology for determining the maximum annual assessment amount to be assessed on parcels within the District in future fiscal years will be revised to provide that such maximum annual assessments will be subject to being increased for each subsequent fiscal year, commencing with Fiscal Year 2020-2021, based on the percentage increase, if any, in the San Diego Consumer Price Index, All Items for all Urban Consumers (CPI-U).

## 5. Proposed Assessments

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### Assessments

The assessments for the Fiscal Year 2019-20 apportioned to each parcel as shown on the latest equalized roll of the San Diego County Assessor's office are listed in Appendix B of this Report. The description of each lot or parcel is part of the records of the County of San Diego Assessor's Office and such records are, by reference, made part of this Report.



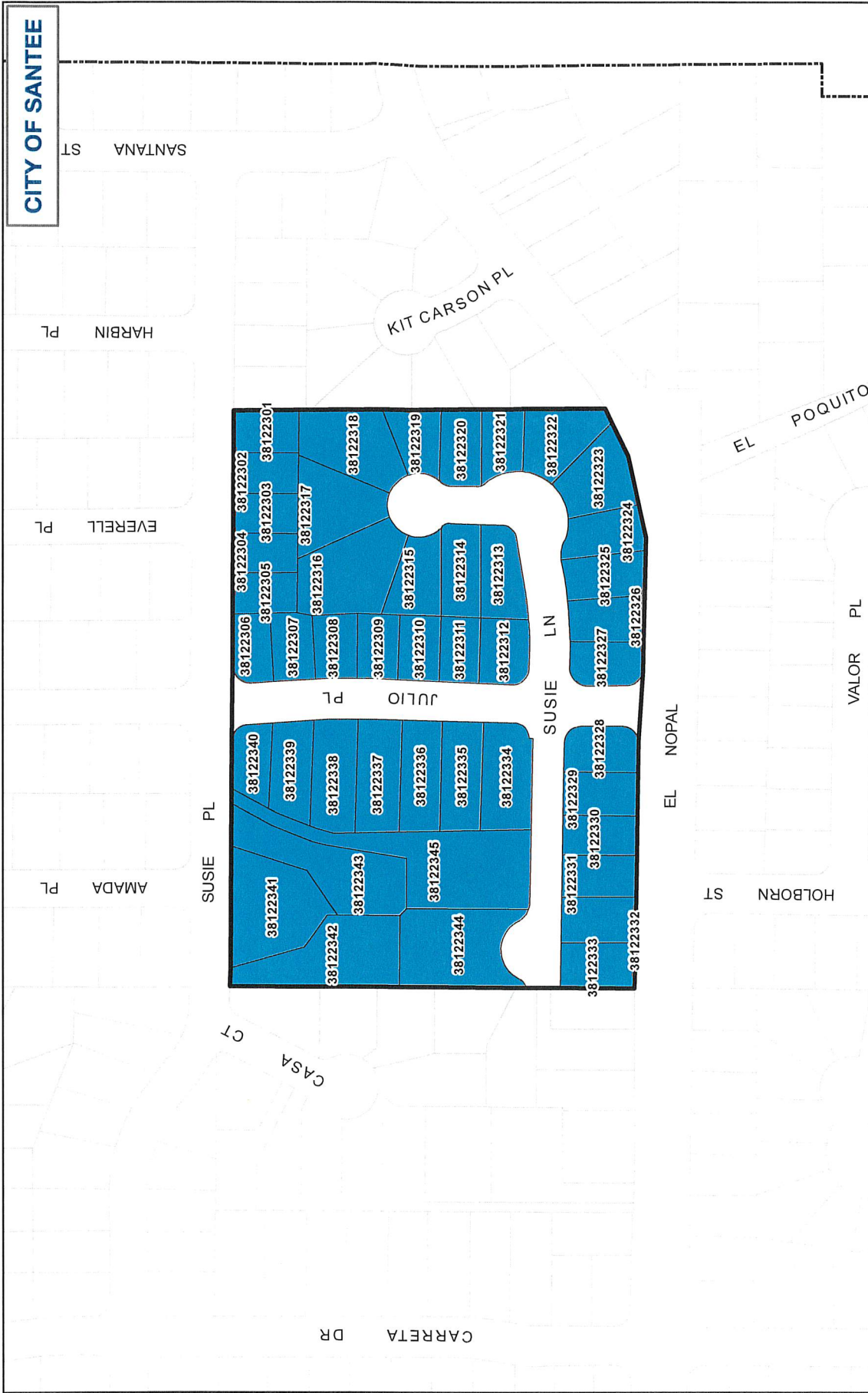
**APPENDIX A**

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**Assessment Diagram**



CITY OF SANTEE



LANDSCAPE MAINTENANCE DISTRICT - ZONE 1



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**APPENDIX B**  
**Assessment Roll**



City of Santee

609116 - SLMD Zone 01

APN	Levy	APN	Levy	APN	Levy	APN	Levy
3812230100	\$223.67	3812230200	\$223.67	3812230300	\$223.67	3812230400	\$223.67
3812230500	\$223.67	3812230600	\$223.67	3812230700	\$223.67	3812230800	\$223.67
3812230900	\$223.67	3812231000	\$223.67	3812231100	\$223.67	3812231200	\$223.67
3812231300	\$223.67	3812231400	\$223.67	3812231500	\$223.67	3812231600	\$223.67
3812231700	\$223.67	3812231800	\$223.67	3812231900	\$223.67	3812232000	\$223.67
3812232100	\$223.67	3812232200	\$223.67	3812232300	\$223.67	3812232400	\$223.67
3812232500	\$223.67	3812232600	\$223.67	3812232700	\$223.67	3812232800	\$223.67
3812232900	\$223.67	3812233000	\$223.67	3812233100	\$223.67	3812233200	\$223.67
3812233300	\$223.67	3812233400	\$223.67	3812233500	\$223.67	3812233600	\$223.67
3812233700	\$223.67	3812233800	\$223.67	3812233900	\$223.67	3812234000	\$223.67
3812234100	\$223.67	3812234200	\$223.67	3812234300	\$223.67	3812234400	\$223.67
3812234500	\$223.67						
<b>Total</b>					<b>45</b>		<b>\$10,065.00</b>



M U N I C I P A L  
**WEBB**  
F I N A N C E , L L C

**Corporate Headquarters**

3750 McCray Street  
Riverside, CA 92506  
951.686.1070

**Murrieta Office**

41870 Kalmia Street #160  
Murrieta, CA 92562  
951.686.1070



## RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SANTEE, CALIFORNIA  
CONFIRMING AN ASSESSMENT DIAGRAM AND ASSESSMENT AND PROVIDING  
FOR THE FY 2019-20 SANTEE LANDSCAPE MAINTENANCE DISTRICT,  
IMPROVEMENT ZONES 3, 4, 8, 9, 12, 13, 14, 17 AND 18,  
ANNUAL LEVY OF ASSESSMENTS**

**WHEREAS**, the City Council of the City of Santee, has initiated proceedings for the annual levy of the assessments for a street lighting and landscaping district pursuant to the terms and provisions of the "Landscaping and Lighting Act of 1972," being Division 15, Part 2 of the Streets and Highways Code of the State of California, Article XIII D of the California Constitution, and the Proposition 218 Omnibus Implementation Act (commencing with California Government Code Section 53750) (collectively the "Law"), in what is known and designated as **SANTEE LANDSCAPE MAINTENANCE DISTRICT** ("District"), including Zones 3, 4, 8, 9, 12, 13, 14, 17, and 18 (the "Zones"); and

**WHEREAS**, the City Council has ordered the preparation of an Engineer's Report ("Report"), which has been filed with the City Council pursuant to the Law for its consideration and subsequently thereto this City Council did adopt its Resolution of Intention to levy and collect assessments for Fiscal Year 2019-20 relating to the Zones, and further did proceed to give notice to the time and place for a public hearing on all matters relating to said annual levy of the proposed assessment in accordance with the law; and

**WHEREAS**, there are proposed new improvements to the District's Zone 1 – El Nopal Estates including replacing existing landscaping and installing drought-tolerant landscaping, contingent on approval by a majority of property owners in accordance with Article XIII D, section 4 of the California Constitution, and Government Code section 53753, and proceedings for such Zone 1 – El Nopal Estates are being conducted and will be reported by separate resolution of the City Council; and

**WHEREAS**, with the exception of the changes described in the preceding Recital, no changes are proposed to the District or any Zone therein; and

**WHEREAS**, at this time this City Council has heard all testimony and evidence, and is desirous of proceeding with said annual levy of assessments for the Zones;

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Santee, California,:

**SECTION 1.** That the above recitals are all true and correct.

**SECTION 2.** That this City Council hereby confirms the assessment diagram and assessment as submitted and orders the annual levy of the assessment for maintenance of improvements for Fiscal Year 2019-20 for the Zones and in the amounts as set forth in the Report and as referred to in the Resolution of Intention as previously adopted relating to said annual assessment levy.

**SECTION 3.** That the assessment diagram and assessment for maintenance of improvements as set forth and contained in said Report are hereby confirmed and adopted

**RESOLUTION NO. \_\_\_\_\_**

by this City Council.

**SECTION 4.** That the adoption of this Resolution constitutes the levy of the assessment for the Fiscal Year 2019-20.

**SECTION 5.** That the estimates of costs, the assessment diagram, the assessments and all other matters as set forth in the Report, pursuant to the Law, as submitted, are hereby approved, adopted and confirmed by this City Council.

**SECTION 6.** That the maintenance of improvements contemplated by the Resolution of Intention shall be performed pursuant to law and the County of San Diego Auditor shall enter on the County of San Diego Assessment Roll the amount of the assessment and said assessment shall then be collected at the same time and in the same manner as the County taxes are collected. After collection by the County of San Diego, the net amount of the assessment shall be paid to the Director of Finance of said City.

**SECTION 7.** That the Director of Finance has established a special fund known as the **SANTEE LANDSCAPE MAINTENANCE DISTRICT** into which the Director of Finance shall place all monies collected by the County of San Diego Tax Collector pursuant to the provisions of this Resolution and Law, and said transfer shall be accomplished as soon as said monies have been made available to said Director of Finance.

**SECTION 8.** That the City Clerk is hereby ordered and directed to file or cause to be filed a certified copy of the assessment diagram and assessment roll with the County of San Diego Auditor, together with a certified copy of this Resolution upon its adoption, but not later than August 10, 2019.

**RESOLUTION NO. \_\_\_\_\_**

**SECTION 9.** That a certified copy of the assessment diagram and assessment roll shall be filed in the office of the Director of Finance, with a duplicate copy on file in the office of the City Clerk and open for public inspection.

**ADOPTED** by the City Council of the City of Santee, California, at a regular meeting thereof held this 24th day of July, 2019, by the following roll call vote to wit:

**AYES:**

**NOES:**

**ABSENT:**

**APPROVED:**

\_\_\_\_\_  
**JOHN W. MINTO, MAYOR**

**ATTEST:**

\_\_\_\_\_  
**ANNETE ORTIZ, MBA, CMC, CITY CLERK**



**FY 2019-20 ENGINEER'S REPORT  
FOR THE  
SANTEE LANDSCAPE MAINTENANCE  
DISTRICT**



**CITY OF SANTEE**

July 24, 2019

**EXECUTIVE SUMMARY:  
SANTÉE LANDSCAPE MAINTENANCE DISTRICT  
FISCAL YEAR 2019-20**

This Engineer's Report summarizes staff's findings regarding the District, including: a description of the included facilities; a proposed budget for the Fiscal Year July 1, 2019 through June 30, 2020; a description of the parcels in the District; an explanation of the assessment methodology and assessment determination; and maps of each zone, called assessment diagrams.

The District is comprised of 18 separate zones of maintenance. For FY 2019-20 the District will have the following zones and assessments:

<b>Zone</b>	<b>Zone Name</b>	<b>Tract/Map #</b>	<b>Units</b>	<b>Total FY 2019-20 Assessment</b>	<b>Per Unit Assessment</b>
1	El Nopal Estates	88-04	45	\$2,258.00 <sup>1</sup>	\$50.18 <sup>1</sup>
3	Country Scenes	89-01	14	\$2,067.00	\$147.64
4	Camelot Heights	89-02	10	\$1,385.00	\$138.50
5	Mesa Heights	88-08	44	\$0 <sup>2</sup>	\$0 <sup>2</sup>
6	Prospect Point	89-05	9	\$0 <sup>2</sup>	\$0 <sup>2</sup>
7	Treviso	03-01	186	\$0 <sup>2</sup>	\$0 <sup>2</sup>
8	Silver Country Estates	93-02	153	\$75,735.00	\$495.00
9	Mattazaro / Timberlane	88-07 / 92-03	34	\$1,529.00	\$44.98
10	Lakes West Condos	90-02	78	\$0 <sup>2</sup>	\$0 <sup>2</sup>
11	Padre Hills	89-04	35	\$0 <sup>3</sup>	\$0 <sup>3</sup>
12	The Heights	96-01	60	\$8,757.00	\$145.95
13	Prospect Hills	96-02	43	\$3,225.00	\$75.00
14	Mitchell Ranch	92-04	16	\$2,690.00	\$168.14
15	Vista Este	00-03	33	\$0 <sup>2</sup>	\$0 <sup>2</sup>
16	Prospect Glen	01-01	48	\$0 <sup>2</sup>	\$0 <sup>2</sup>
17	Dakota Ranch	01-02	20	\$4,826.00	\$241.30
18	Allos	98-02	6	\$3,920.00	\$653.34
19	Sky Ranch	04-08	371	\$0 <sup>2</sup>	\$0 <sup>2</sup>

**Notes**

1. An increase to the maximum approved assessment, from \$50.18 to \$223.67, is proposed for Zone 1 - El Nopal Estates. The increase to the maximum approved assessment will be determined through a separate mail ballot process in accordance with Proposition 218. This maximum approved assessment will include, an annual inflationary adjustment factor based upon the percentage increase calculated for the period between January of the previous year and January of the current year in the San Diego Consumer Price Index, All Items for all Urban Consumers (CPI-U). The annual inflation adjustment will commence in Fiscal Year 2020-21.

2. Maintenance responsibilities assumed by homeowners' association or property owners.
3. Assessment not approved by property owners.

Ten of these existing zones - Zones 1, 3, 4, 8, 9, 12, 13, 14, 17 and 18 – will be active, and will be assessed and their improvements maintained by City or contract forces. Zones 5, 6, 7, 10, 11, 15, 16 and 19 have been annexed to the District, but have no assessment because they are responsible for their own maintenance; if not maintained to City standards, the City will assume maintenance and levy assessments. Further details are provided in the body of this Engineer's Report.

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**ENGINEER'S REPORT  
CITY OF SANTEE LANDSCAPE MAINTENANCE DISTRICT  
ZONES 1 THROUGH 19 FOR FISCAL YEAR 2019-2020**

**INTRODUCTION**

This is the Engineer's Report for Zones 1 through 19 of the City of Santee Landscape Maintenance District ("District"). It has been prepared in accordance with the Landscaping and Lighting Act of 1972 ("72 Act"), State Streets and Highways Code 22500 et seq. This Engineer's Report summarizes the City's findings regarding the subject District, and includes:

- 1) an introduction describing the District, its zones, and relevant legislation;
- 2) a description of the facilities to be maintained by the District;
- 3) a proposed budget for the Fiscal Year July 1, 2019 through June 30, 2020;
- 4) a description of the parcels included in the District;
- 5) an explanation of the assessment methodology and assessment determination made in conformance with the '72 Act, its amendments and related legislation (see page 7); and
- 6) an assessment diagram, or map, of each active zone.

**ACTIVE ZONES** In FY 2019-20, the Santee Landscape Maintenance District will be divided into 18 separate zones of benefit. The 18 zones are comprised of both active and inactive zones. "Active" means the zones will have maintenance activities during FY 2019-20. Maintenance activities are comprised of both contract and City forces. The ten active zones are:

**Zone 1 - El Nopal Estates:** Established in FY 1989-90, this was the first subdivision in the District and was originally comprised of two zones. Zone 2 was eliminated in FY 1997-98 because its maintenance was subsumed under Zone 1 to be consistent with current assessment district laws.

**Zone 3 – Country Scenes:** This 14-unit single family subdivision located near Conejo and Mast Blvd. was annexed in FY 1992-93.

**Zone 4 – Camelot Heights:** Annexed in FY 1993-94, this subdivision's ten single-family homes located off Princess Joanne Rd. share maintenance costs.

**Zone 8 – Silver Country Estates:** 153 single-family homes make up this subdivision at the north end of Cuyamaca St. The first unit was annexed in FY 1995-96, but the improvements were not accepted so there was no assessment. Once the project was completed, property owners cast ballots regarding assessments in FY 1998-99, and the affirmative vote set an initial assessment and maximum rate.

**Zone 9 – Timberlane / Mattazaro:** Due to their physical proximity, improvements for the 25-unit single-family home development called "Timberlane" and the nine-unit "Mattazaro" single-family home project were combined into one zone. Zone 9 had no assessment in its first year because the improvements were not accepted before the start of FY 1996-97. In FY 1997-98, improvements were accepted and an affirmative majority vote was made for the initial and maximum assessment rates.

**Zone 12 - The Heights:** Annexed in FY 1998-99, this 60-unit single-family project is at the northwest end of Magnolia Ave. Maintenance was assumed by the City in FY 2002-03. The project had affirmative assessment ballot proceedings establishing initial and maximum assessment rates.

**Zone 13 - Prospect Hills:** Also annexed in FY 1998-99, the 43 single-family homes off Prospect Ave. east of Holden Rd. share in the cost of landscaping fronting the project on Prospect Ave. The zone also had affirmative assessment ballot proceedings to establish initial and maximum assessment rates.

**Zone 14 – Mitchell Ranch:** This 16-unit single-family subdivision is at the southwest corner of Magnolia Ave. and El Nopal. An affirmative assessment ballot proceeding setting initial and maximum assessment rates was undertaken prior to its FY 2000-01 annexation.

**Zone 17 – Dakota Ranch:** This 20 single-family home development located on Dakota Ranch Rd. off Princess Joann was annexed in FY 2004-05. This zone also had affirmative assessment ballot proceedings to establish initial and maximum assessment rates.

**Zone 18 – Allos:** Also annexed in FY 2004-05, the six single family homes are on Prospect Ct. adjacent to Prospect Ave. near Mesa Rd. Improvements were reduced from the originally approved plans to provide a reasonable assessment. The project had affirmative assessment ballot proceedings establishing initial and maximum assessment rates.

**INACTIVE ZONES** Eight of the 18 zones are “inactive,” i.e., there is no assessment and they are responsible for their own maintenance. These zones are:

**Zone 5 - Mesa Heights:** This zone was originally annexed in FY 1993-94. Due to rising costs, in FY 1997-98, the Mesa Heights HOA assumed maintenance responsibilities for their 44-unit single-family subdivision’s landscaped improvements.

**Zone 6 – Prospect Point:** Nine single-family homes comprise this zone located off Prospect Ave. This zone has had no assessments since FY 1996-97.

**Zone 7 – Treviso:** Formerly commercially-zoned, the 186-unit multifamily Treviso property carries out its own maintenance, so there is no assessment.

**Zone 10 – Lakes West:** The Navy-owned 78-unit condominium project is located on Mission Gorge Rd. at Simeon Dr. and Bushy Hill Dr. It is responsible for its own maintenance and has not been assessed since its FY 1996-97 annexation.

**Zone 11 – Padre Hills:** A 35 single-family home subdivision located off Prospect Ave., Padre Hills underwent an unsuccessful assessment ballot proceeding upon its FY 1997-98 annexation. Consequently, the subdivision is responsible for maintaining its landscaping and is not assessed.

**Zone 15 – Vista Este:** The 33 attached homes included in this zone are responsible for their own maintenance through a homeowners’ association, and was annexed in FY 2004-05. The subdivision is located off Fanita Dr. at Watson Pl.

**Zone 16 – Prospect Glen:** The development’s homeowners’ association takes care of the maintenance for the 48 single-family homes in this project, which was annexed in FY 2004-05. The project is located on the northwest corner of Prospect Ave. and Fanita Dr.

**Zone 19 – Sky Ranch:** The development’s homeowners’ association takes care of the maintenance for the 223 single-family and 148 multi-family homes ultimately to be in this project, which was annexed in FY 2007-08. The project is located off Graves Ave. and Sevilla St.

In FY 2019-20, the District will be comprised of the following zones with the following assessments:

Zone	Name	Tract/Map #	Units	Total Annual Assessment	Per Unit Assessment
1	El Nopal Estates	88-04	45	\$2,258.00 <sup>1</sup>	\$50.18 <sup>1</sup>
3	Country Scenes	89-01	14	\$2,067.00	\$147.64
4	Camelot Heights	89-02	10	\$1,385.00	\$138.50
5	Mesa Heights	88-08	44	\$0	\$0
6	Prospect Point	89-05	9	\$0	\$0
7	Treviso	03-01	186	\$0	\$0
8	Silver Country Estates	93-02	153	\$75,735.00	\$495.00
9	Mattazaro / Timberlane	88-07 / 92-03	34	\$1,529.00	\$44.98
10	Lakes West Condos	90-02	78	\$0	\$0
11	Padre Hills	89-04	35	\$0	\$0
12	The Heights	96-01	60	\$8,757.00	\$145.95
13	Prospect Hills	96-02	43	\$3,225.00	\$75.00
14	Mitchell Ranch	92-04	16	\$2,690.00	\$168.14
15	Vista Este	00-03	33	\$0	\$0
16	Prospect Glen	01-01	48	\$0	\$0
17	Dakota Ranch	01-02	20	\$4,826.00	\$241.30
18	Allos	98-02	6	\$3,920.00	\$653.34
19	Sky Ranch	04-08	371	\$0	\$0

**Notes**

1. An increase to the maximum approved assessment, from \$50.18 to \$223.67, is proposed for Zone 1 - El Nopal Estates. The increase to the maximum approved assessment will be determined through a separate mail ballot process in accordance with Proposition 218. This maximum approved assessment will include, an annual inflationary adjustment factor based upon the percentage increase calculated for the period between January of the previous year and January of the current year in the San Diego Consumer Price Index, All Items for all Urban Consumers (CPI-U). The annual inflation adjustment will commence in Fiscal Year 2020-21.

**EFFECTS OF PROPOSITION 218 LEGISLATION** In November, 1996 Prop 218 - the "Right to Vote on Taxes Act" – added Article XIII D to the State Constitution. The amendment created new substantive and procedural requirements for '72 Act districts. Now, when a new or increased levy is proposed for a district or a zone therein the local agency must mail a notice and "ballot" to each property owner of record affected by the new or increased assessment. The ballot procedure enables property owners to approve or disapprove the proposed new or increased assessment. The vote is determined by the weighted proportional financial obligation of the ballots returned. A "majority

protest” exists if ballots submitted in opposition exceed ballots in favor of the new or increased levy. If a majority protest exists for a new assessment, the local agency cannot levy the assessment. If a majority protest exists for an increase in an existing assessment, the increase cannot be collected but, the base amount (the amount levied last fiscal year) can continue to be levied.

The ‘72 Act enables the governing body to adjust assessment rates as it directs at the approval stage or the public hearings. Therefore, the rates shown herein are proposed but are not confirmed until approved by the City Council. Once the Engineer's Report has been approved by the City Council, the ballots tabulated (if applicable), and the public hearing(s) completed, final assessment information will be provided to the County of San Diego for inclusion on the appropriate property tax bills.

## **DESCRIPTION OF DISTRICT AND LANDSCAPED FACILITIES**

**NAME**           The District is entitled “City of Santee Landscape Maintenance District.”

**BOUNDARIES**       The District will be divided into 18 separate zones of benefit, as described below. Dimensions of each parcel are shown on Assessor's maps located in the County of San Diego Administration Building, 1600 Pacific Highway, San Diego, CA 92101. As provided in the '72 Act, the boundaries may be adjusted in the future by annexations to this District. Zones subject to assessments in FY 2018-19 are depicted on the Assessment Diagrams attached herein as Exhibits A through J.

**Zone 1 – El Nopal Estates (TM88-04):** Assessor's Parcel Numbers (APNs) 381-221-10 through 381-221-42, inclusive, and 381-221-44, -45, -46, and -47, and 381-221-58 through -65, inclusive.

**Zone 3 – Country Scenes (TM89-01):** APNs 381-260-49 through 381-260-62, inclusive.

**Zone 4 – Camelot Heights (TM89-02):** APNs 378-420-46 through 378-420-55, inclusive.

**Zone 5 – Mesa Heights (TM88-08):** APNs 386-670-01 through 386-670-44, inclusive.

**Zone 6 – Prospect Point (TM89-05):** APNs 386-250-07, -11, -12, -13, -14, -17, -19, -22, and -24.

**Zone 7- Treviso (TM03-01):** APNs 383-061-07-01 through -28, inclusive, 383-061-08-01 through -36, inclusive, 383-061-09-01 through -32, inclusive, 383-061-10-01 through -32, inclusive, 383-061-11-01 through -30, inclusive, and 383-061-12-01 through -28, inclusive.

**Zone 8 – Silver Country Estates (TM93-02):** APNs 378-440-01 through -29, inclusive, 378-441-01 through -26, inclusive, 378-441-29 through -41, inclusive, 378-441-44 and -45, 378-450-01 through -20, inclusive, 378-450-22 through -53, inclusive, 378-450-55, and 381-710-01 through -30, inclusive.

**Zone 9 – Mattazaro/Timberlane (TM88-07/TM92-03)** is APNs 381-690-02 through -12, inclusive, 381-690-15 through -26, inclusive, 381-690-34 through -40, inclusive, 381-690-47 through -49, inclusive, and 381-690-51.

**Zone 10 – Lakes West (TM90-02):** APN 386-300-58.

**Zone 11 – Padre Hills (TM89-04):** APNs 386-270-53 through -63, inclusive, and 386-270-70 through -93, inclusive.



**Zone 12 – The Heights (TM96-01):** APNs 378-460-01 through -06, inclusive, 378-460-09 through -40, inclusive, 378-460-43 and -44, and 378-461-01 through -06, inclusive, 378-461-09 through -20, inclusive, and 378-460-021 and -22.

**Zone 13 – Prospect Hills (TM96-02):** APNs 386-680-01 through -20, inclusive.

**Zone 14 – Mitchell Ranch (TM92-04):** APNs 381-720-01 through -16, inclusive.

**Zone 15 – Vista Este (TM00-03):** APNs 386-690-01 through -33, inclusive.

**Zone 16 – Prospect Glen (TM01-01):** APNs 383-490-01 through -48, inclusive.

**Zone 17 – Dakota Ranch (TM01-02):** APNs 378-420-56 through -75, inclusive.

**Zone 18 – Allos (TM98-02):** APNs 386-280-50 through -55, inclusive.

**Zone 19 – Sky Ranch (TM04-08):** APNs 385-430-01 through -22, inclusive, 385-431-01 through -08, inclusive, and 385-432-01 through 03, inclusive.

**FACILITIES AND/OR IMPROVEMENTS TO BE MAINTAINED** Facilities or improvements include landscaping within public streets, rights-of-way and easements, their appurtenances and the costs of installing, operating and maintaining them. Improvements to be maintained generally comprise frontage landscaping and hardscaping. Maintenance includes, but is not limited to, weeding, fertilizing, trimming, cleaning, energy, water, materials, personnel/equipment costs, contract services and other items needed to deliver these services. Zones responsible for their own maintenance are not included in the following section. The following describes zones that will be assessed and/or maintained by the District in FY 2019-20.

- Zone 1** Landscaping, walks and retaining wall faces on El Nopal St. and Julio Pl.
- Zone 3** Landscaping, walks and entry monument faces on Conejo Rd and Country Scenes Ct.
- Zone 4** Landscaping and retaining wall face on Princess Joann Rd. adjacent to the subdivision.
- Zone 8** Landscaping and faces of retaining walls along Cuyamaca St., El Nopal, Woodglen Vista Dr. and Cardoza Dr. adjacent to the site.
- Zone 9** Landscaping and faces of block retaining walls along Bilter Dr. and Theresa Ln adjacent to the subdivision.
- Zone 12** Landscaping along Magnolia Avenue and along the pedestrian trail adjacent to the site.
- Zone 13** Landscaping and faces of privacy wall along Prospect Ave. and on Holden Rd. adjacent to the subdivision.
- Zone 14** Landscaping and faces of block retaining walls on El Nopal and Magnolia Ave. adjacent to the site.
- Zone 17** Landscaping on Princess Joann Rd. and Dakota Ranch Rd. adjacent to the site and entrance to the Dakota Ranch project.

**Zone 18** Parkway and slope landscaping between Prospect Ave. and Lot #1 of Allos; ten foot wide landscaped strip along the west side of Prospect Ct..

**PROPOSED DISTRICT BUDGET**

**GENERAL** The '72 Act provides that the total cost of installation, construction, maintenance and servicing of the public landscaping and hardscaping facilities can be recovered by the District. Maintenance may include the repair and/or replacement of existing facilities. Servicing may include electrical, water, and public utility costs. Incidental expenses, including administration of the District, data processing fees, annual Engineer's Report, engineering fees, legal fees, printing, posting, mailing of notices, and all other costs associated with the maintenance of the District may also be included.

**BUDGET** Estimated FY 2019-20 expenditures are shown in Table 1. Budgets for Zones 1, 3, 4, 8, 9, 12, 13, 14, 17 and 18 are covered. There are no budgets for Zones 5, 6, 7, 10, 11, 15, 16 and 19 because the respective property owners are directly responsible for maintenance.

**BASIC DATA AND FINDINGS**

**BASIC DATA** Data has been compiled from the County Assessor's maps, Development Services Department records, and a field review by Community Services Department staff.

**FINDINGS** Individual parcels within a district receive benefits based on land use, size and location of landscaping improvements to be installed or maintained. In the Santee Landscape Maintenance District, all parcels are zoned for residential uses.

<b>Zone</b>	<b>Name</b>	<b>Tract/Map #</b>	<b>Total Assessable Parcels</b>	<b>Zoning</b>
1	El Nopal Estates	88-04	45	Residential
3	Country Scenes	89-01	14	Residential
4	Camelot Heights	89-02	10	Residential
5	Mesa Heights	88-08	44	Residential
6	Prospect Point	89-05	9	Residential
7	Treviso	03-01	186	Residential
8	Silver Country Estates	93-02	153	Residential
9	Mattazaro / Timberlane	88-07 / 92-03	34	Residential
10	Lakes West Condos	90-02	1 (78 condo parcels)	Residential
11	Padre Hills	89-04	35	Residential
12	The Heights	96-01	60	Residential
13	Prospect Hills	96-02	43	Residential
14	Mitchell Ranch	92-04	16	Residential
15	Vista Este	00-03	33	Residential
16	Prospect Glen	01-01	48	Residential

<b>Zone</b>	<b>Name</b>	<b>Tract/Map #</b>	<b>Total Assessable Parcels</b>	<b>Zoning</b>
17	Dakota Ranch	01-02	20	Residential
18	Allos	98-02	6	Residential
19	Sky Ranch	04-08	371	Residential

**ASSESSMENT METHODOLOGY**

**GENERAL** The '72 Act permits the establishment of assessment districts by cities for the purpose of providing and maintaining certain public improvements. The '72 Act requires that assessments be levied according to the benefit received rather than assessed value. Section 22573 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 of parcels in proportion to the estimated benefit to be received by each such lot or parcel from the improvements.”

The '72 Act also permits the designation of zones of benefit within any individual assessment district if “by reasons or variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvement.” (Section 22574) Thus, the '72 Act requires the levy of a true “assessment” rather than a “special tax.” Excepted from the assessment are the areas of all public streets, avenues, lanes, roads, drives, courts, and alleys; public parks, greenbelts and parkways; and public school property, other public property and zoned agricultural open space.

Article XIII D of the State Constitution also requires that the Engineer’s Report identify all parcels receiving a special benefit, and identify the extent of the special benefit conferred. It defines “special benefit” as: “. . . 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 XIII D then states:

“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 maintenance and operation expenses of a public improvement. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel.”

Article XIII D requirements for assessments are similar to those of traditional assessment district law, including the '72 Act. The purpose of the above cited section is to allow assessments to be used, again, as a legitimate financing mechanism and not as a means to impose a “flat rate parcel tax.” Thus, while a benefit determination is still made, the Engineer’s Report is now required to draw a stronger relationship, or nexus, between the property, the benefit received and the subsequent assessment.

**METHODOLOGY** One of Article XIII D’s most significant changes is the “calculation requirement.” Local agencies must now determine whether or not property owners would receive a

“special benefit” from services financed by the assessment. An Engineer’s Report is required to estimate the special benefit and general benefit property owners would receive. This step is needed because Article XIII D allows only the recoupment of the proportionate share of costs of the special benefit. Individual levies must be set so that no property owner pays over the proportional share of the total cost. The Jarvis-Gann Group, in Prop 218’s “Statement of Drafter’s Intent,” notes that:

“What constitutes a special benefit will depend on the nature of the . . . service being provided. It must be more than a mere increase in the value of the property because, arguably, the availability of any public service could provide additional value. It must be a direct and special benefit conferred on the property that exceeds the benefit conferred on the public at large or even to other similar properties.”

Clearly an additional level of analysis is required; however, this additional analysis parallels the analyses presented in prior Engineer’s Reports which were prepared in compliance with the ‘72 Act. It differs only in the determination of special vs. general benefit. This requires establishing the facts surrounding each subdivision included or proposed to be included in a district, and requires that these facts support the conferral of the special benefit.

All residential subdivisions included in the Santee Landscape Maintenance District have improvements directly associated with the exterior entrances and internal circulation elements of each particular subdivision. These improvements are features of each subdivision’s overall design, are consistent with the City of Santee General Plan Development Standards and Subdivision Ordinance, and were included as a component of each project’s Tentative Map approval.

No improvements included within each zone’s maintenance responsibility are located outside the boundaries of each subdivision’s Tentative Map, or outside the limits of the improvements that fulfill the requirements of project approval. Improvements were installed as part of subdivision construction. If each subdivision had not been built, the improvements associated with each subdivision would not have been installed nor provided later. Thus, the existence of the improvements is a direct function of the construction of each subdivision, and the special benefit of the associated improvements therefore inures to each subdivision. No general benefit is assigned because the improvements would not have been installed without the subdivision.

The approval of each subdivision’s landscaping plan is part of the approval of each subdivision’s Tentative Map. Thus, construction could not have proceeded without an approved Tentative Map, of which the landscaping plan is an integral part. Similarly, occupancy would not have occurred without fulfilling the conditions of development approval, which includes the installation of the improvements. Therefore, the special benefits of the improvements accrue directly to each home in each subdivision.

The method of assessment spread remains unchanged from prior fiscal years. Assessment spreads are based upon a single-family home being equal to one benefit unit. Total assessment costs are divided by the total benefit units to determine a per benefit unit cost. The portion of the District addressed by this Engineer’s Report is split into zones representing different levels of benefit. Developments with no assessment determination are not described in the “Assessment Determination” section.

**ANNUAL ASSESSMENT RATE INCREASES** Per Article XIII D, the levy of maximum rates is contingent on obtaining a majority approval of property owners. The maximum assessment rates per

unit in Zones 17 and 18 may be increased by up to 2% annually by City Council action. Based on an analysis of the projected maintenance costs associated with existing public improvements, the maximum cap per unit have been established as \$379.22 in Zone 17, \$729.24 in Zone 18. Please note that all proposed assessments for FY 2019-20 are at or below the approved maximum, fulfilling Article XIII D requirements.

**ASSESSMENT DETERMINATION**

**ASSESSMENT** Proposed FY 2019-20 assessments are based on the previous methodology and use data available from subdivisions' plans and Assessor's information. Maintenance costs are developed by the Community Services Department. The Finance Department believes the data to be accurate. Final assessments will be based upon these preliminary assessments and any changes made due to Council action and/or input received during the public hearings.

**ZONE 1 - EL NOPAL ESTATES**

Operations, Maintenance, Administration and Engineering, net of total available: \$2,258.00  
 Assessment Formula: [45 parcels (1 unit/parcel)]; \$2,258.00/45 Units = \$50.18 per Unit  
**Zone 1 - El Nopal Estates Single-Family Parcel Cost Per Year: \$50.18**

**Note:** An increase to the maximum approved assessment, from \$50.18 to \$223.67, is proposed for Zone 1 - El Nopal Estates. The increase to the maximum approved assessment will be determined through a separate mail ballot process in accordance with Proposition 218. This maximum approved assessment will include, an annual inflationary adjustment factor based upon the percentage increase calculated for the period between January of the previous year and January of the current year in the San Diego Consumer Price Index, All Items for all Urban Consumers (CPI-U). The annual inflation adjustment will commence in Fiscal Year 2020-21.

**ZONE 3 - COUNTRY SCENES**

Operations, Maintenance, Administration and Engineering, net of total available: \$2,067.00  
 Assessment Formula: [14 parcels (1 unit/parcel)]; \$2,067.00/14 Units= \$147.64 Per Unit  
**Zone 3 – Country Scenes Single-Family Parcel Cost Per Year: \$147.64**

**ZONE 4 - CAMELOT HEIGHTS**

Operations, Maintenance, Administration and Engineering, net of total available: \$1,385.00  
 Assessment Formula: [10 parcels (1 unit/parcel)]; \$1,385.00/10 Units = \$138.50 Per Unit  
**Zone 4 – Camelot Heights Single-Family Parcel Cost Per Year: \$138.50**

**ZONE 8 - SILVER COUNTRY ESTATES**

Operations, Maintenance, Administration and Engineering, net of total available: \$75,735.00  
 Assessment Formula: [153 parcels (1 unit/parcel)]; \$75,735.00/153 Units = \$495.00 Per Unit  
**Zone 8 – Silver Country Estates Single-Family Parcel Cost Per Year: \$495.00**

**ZONE 9 - MATTAZARO/TIMBERLANE**

Operations, Maintenance, Administration and Engineering, net of total available: \$1,529.00  
 Assessment Formula: [34 parcels (1 unit/parcel)], \$1,529.00/34 Units = \$44.98 Per Unit  
**Zone 9 – Mattazaro/Timberlane Single-Family Parcel Cost Per Year: \$44.98**

**ZONE 12 – THE HEIGHTS**

Operations, Maintenance, Administration and Engineering, net of total available: \$8,757.00

Assessment Formula: [60 parcels (1 unit/parcel)]; \$8,757.00/60 Units = \$145.95 Per Unit  
**Zone 12 – The Heights Single-Family Parcel Cost Per Year: \$145.95**

**ZONE 13 – PROSPECT HILLS**

Operations, Maintenance, Administration and Engineering, net of total available: \$3,225.00  
Assessment Formula: [43 parcels (1 unit/parcel)]; \$3,225.00/43 Units = \$75.00 Per Unit  
**Zone 13 – Prospect Hills Single-Family Parcel Cost Per Year: \$75.00**

**ZONE 14 – MITCHELL RANCH**

Operations, Maintenance, Administration and Engineering, net of total available: \$2,690.00  
Assessment Formula: [16 parcels (1 unit/parcel)]; \$2,690.00/16 Units = \$168.14 Per Unit  
**Zone 14 – Mitchell Ranch Single-Family Parcel Cost Per Year: \$168.14**

**ZONE 17 – DAKOTA RANCH**

Operations, Maintenance, Administration and Engineering, net of total available: \$4,826.00  
Assessment Formula: [20 parcels (1 unit/parcel)]; \$4,826.00/20 Units = \$241.30 Per Unit  
**Zone 17 – Dakota Ranch Single-Family Parcel Cost Per Year: \$241.30**

**ZONE 18 – ALLOS**

Operations, Maintenance, Administration and Engineering, net of total available: \$3,920.00  
Assessment Formula: [6 parcels (1 unit/parcel)]; \$3,920.00/6 Units = \$653.34 Per Unit  
**Zone 18 – Allos Single-Family Parcel Cost Per Year: \$653.34**

**ASSESSMENT DIAGRAM STATEMENT**

The assessment diagrams showing the boundaries of the District and the active zones addressed by this Engineer’s Report and which will be assessed in FY 2019-20 are on file in the offices of the City Clerk and the Director of Finance. Copies of each diagram are included in this report as Exhibit A through Exhibit J (Zones 1, 3, 4, 8, 9, 12, 13, 14, 17 and 18). For exact details of parcels and dimensions, please refer to the Assessor's maps located in the office of the San Diego County Recorder.

Submitted by:

*Scott A. Johnson*

**Scott A. Johnson, P.E.**  
License No.: C53347  
License Expiration Date: June 30, 2021  
Principal Civil Engineer, City of Santee



**FY 2019-20 SANTEE LANDSCAPE MAINTENANCE DISTRICT  
ASSESSMENT SUMMARY FOR ZONES PROPOSED TO BE ASSESSED**

ZONE	ZONE NAME	NUMBER OF UNITS	FY 2019-20 MAINTENANCE & ADMINISTRATION	RESERVES 7/1/19	FY 2019-20 TOTAL ASSESSMENT	FY 2019-20 ASSESSMENT RATE/UNIT	FY 2018-19 ASSESSMENT RATE/UNIT	MAXIMUM APPROVED ASSESSMENT
1	EL NOPAL ESTATES <sup>(1)</sup>	45	\$ 2,300.00	\$ 1,792.00	\$ 2,258.00	\$ 50.18	\$ 50.18	\$ 50.18
3	COUNTRY SCENES	14	\$ 1,800.00	\$ 3,727.00	\$ 2,067.00	\$ 147.64	\$ 147.64	\$ 147.64
4	CAMELOT HEIGHTS	10	\$ 1,770.00	\$ 1,785.00	\$ 1,385.00	\$ 138.50	\$ 138.50	\$ 138.50
8	SILVER COUNTRY ESTATES	153	\$ 62,300.00	\$ 83,997.00	\$ 75,735.00	\$ 495.00	\$ 495.00	\$ 495.00
9	MATTAZARO/ TIMBERLANE	34	\$ 1,410.00	\$ 1,694.00	\$ 1,529.00	\$ 44.98	\$ 44.98	\$ 44.98
12	THE HEIGHTS	60	\$ 8,930.00	\$ 26,854.00	\$ 8,757.00	\$ 145.95	\$ 145.95	\$ 375.00
13	PROSPECT HILLS	43	\$ 3,300.00	\$ 7,479.00	\$ 3,225.00	\$ 75.00	\$ 75.00	\$ 75.00
14	MITCHELL RANCH	16	\$ 2,520.00	\$ 9,152.00	\$ 2,690.00	\$ 168.14	\$ 168.14	\$ 168.14
17	DAKOTA RANCH <sup>(2)</sup>	20	\$ 5,940.00	\$ 25,820.00	\$ 4,826.00	\$ 241.30	\$ 241.30	\$ 379.22
18	ALLOS <sup>(2)</sup>	6	\$ 4,320.00	\$ 8,041.00	\$ 3,920.00	\$ 653.34	\$ 653.34	\$ 729.24

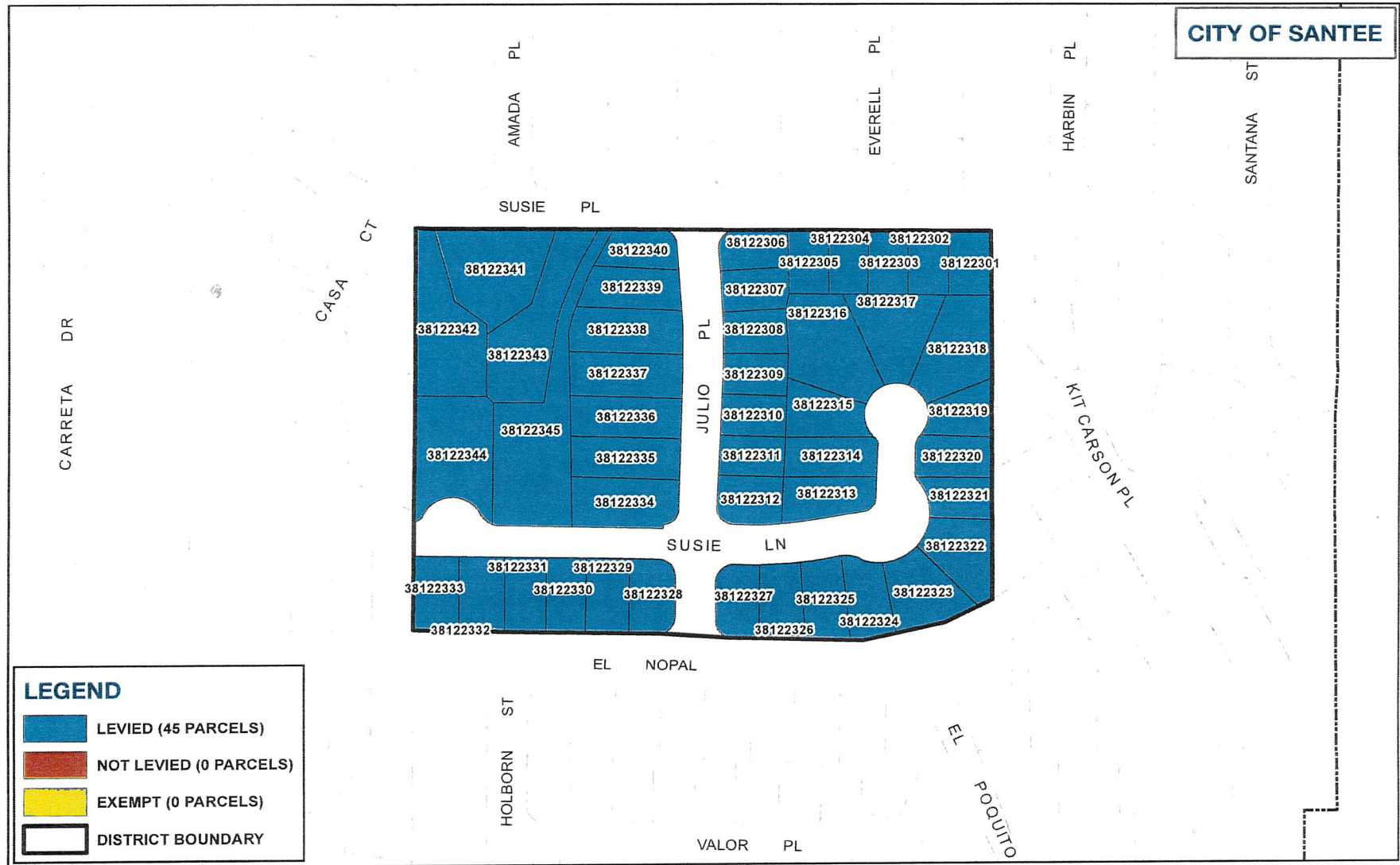
(1) An increase to the maximum approved assessment, from \$50.18 to \$223.67, is proposed for Zone 1 - El Nopal Estates. The increase to the maximum approved assessment will be determined through a separate mail ballot process in accordance with Proposition 218. This maximum approved assessment will include, an annual inflationary adjustment factor based upon the percentage increase calculated for the period between January of the previous year and January of the current year in the San Diego Consumer Price Index, All Items for all Urban Consumers (CPI-U). The annual inflation adjustment will commence in Fiscal Year 2020-21.

(2) Zone 17 and Zone 18 reflect an allowable 2% increase in the maximum approved assessment for FY 2019-20.

SLMD-Attachment 1

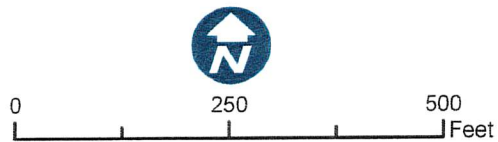
TABLE 1



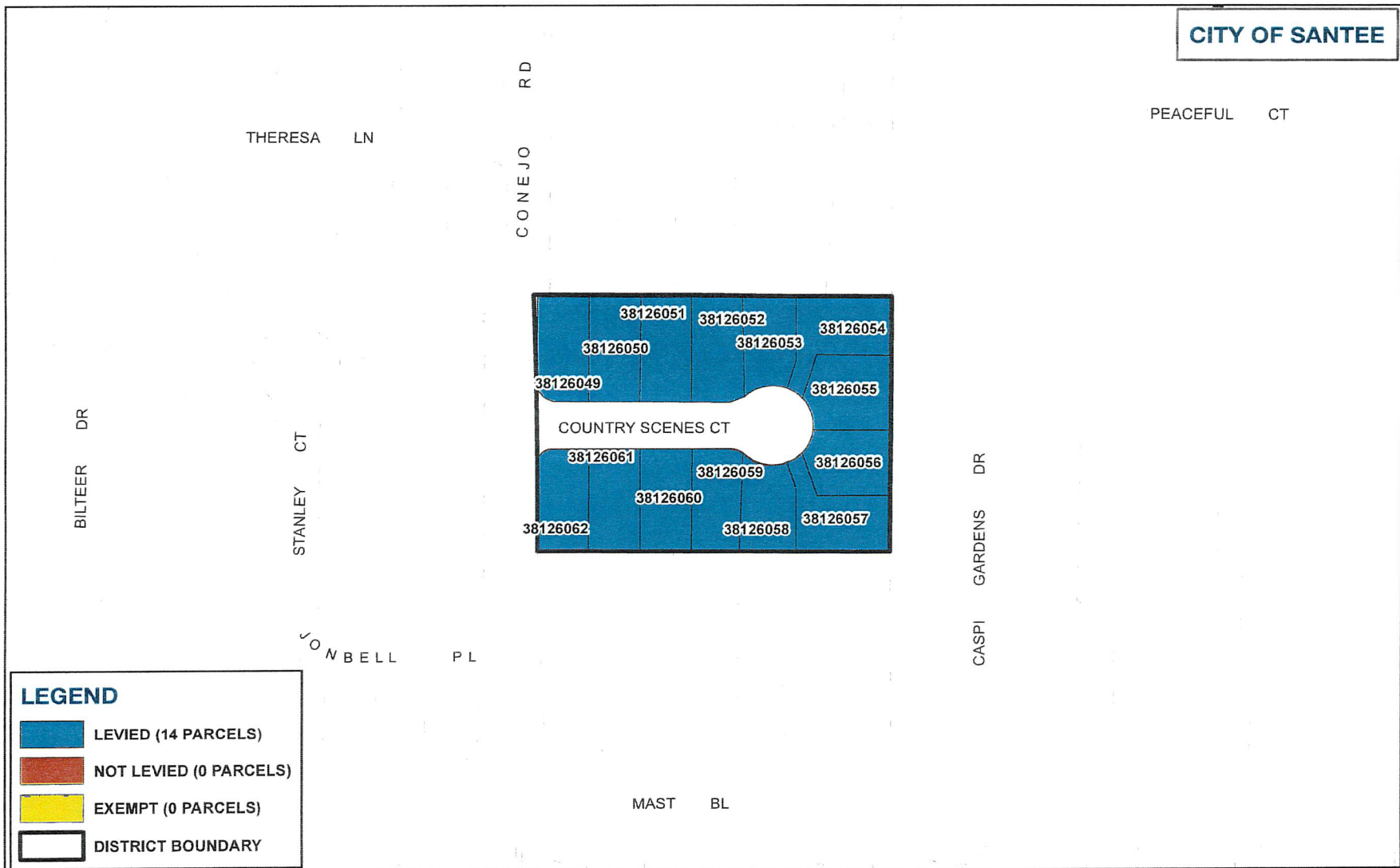


**SANTEE LANDSCAPE MAINTENANCE DISTRICT  
ZONE 1 - EL NOPAL ESTATES**

**EXHIBIT A**

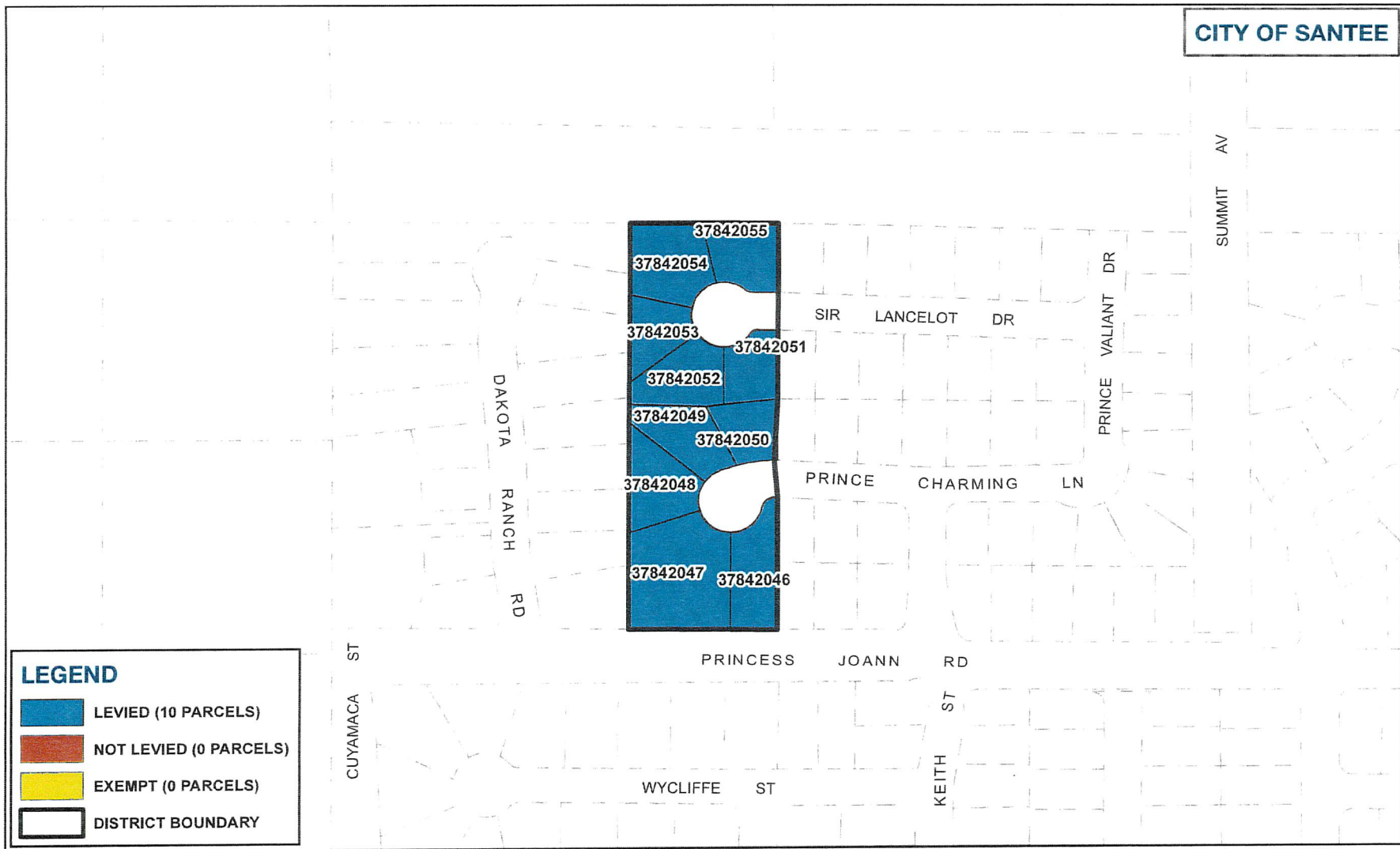






**SANTEE LANDSCAPE MAINTENANCE DISTRICT  
ZONE 3 - COUNTRY SCENES**

**EXHIBIT B**



**SANTEE LANDSCAPE MAINTENANCE DISTRICT  
ZONE 4 - CAMELOT HEIGHTS**

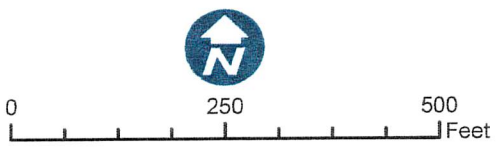


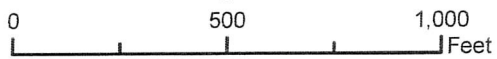
EXHIBIT C



**LEGEND**

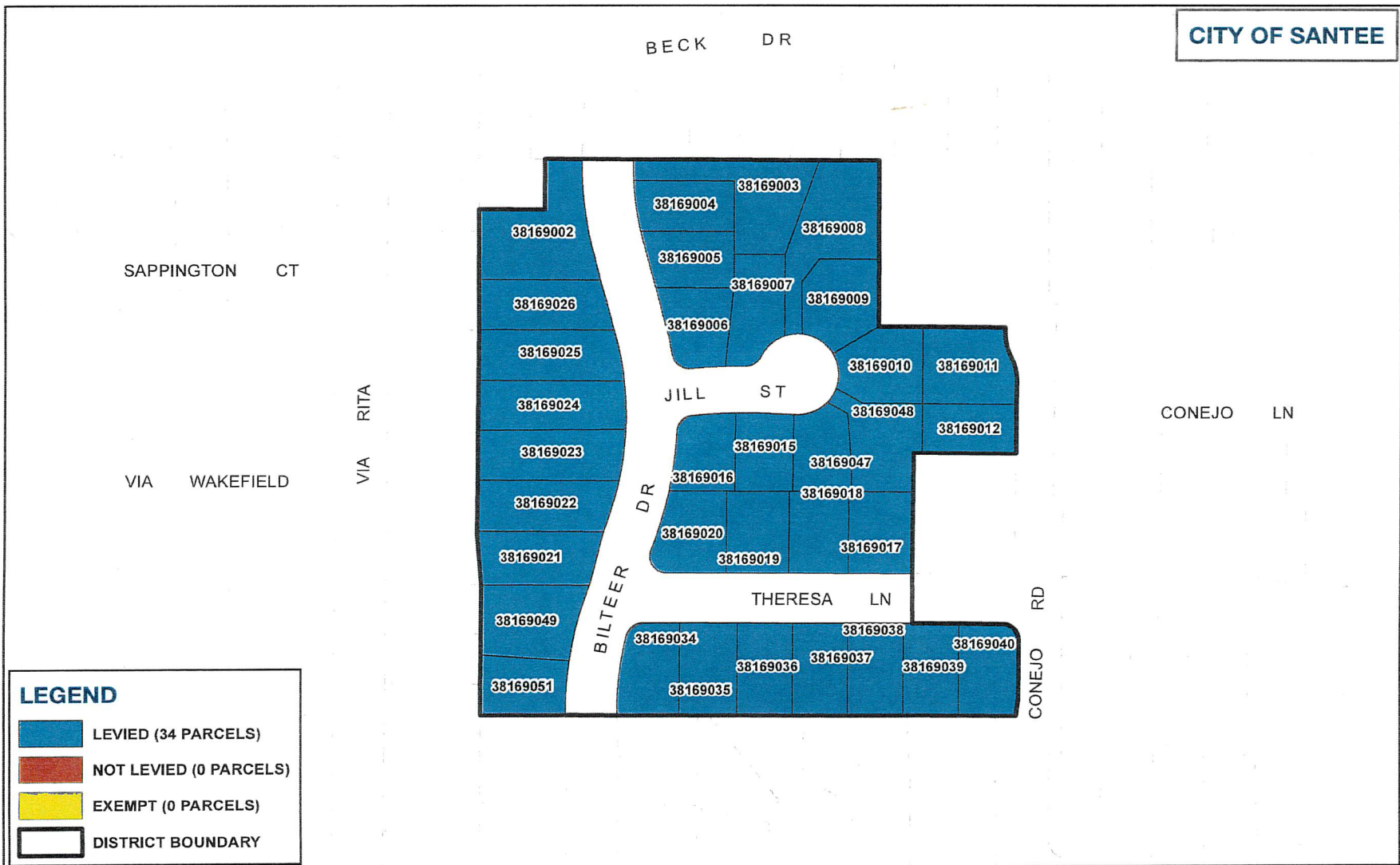
- LEVIED (153 PARCELS)
- NOT LEVIED (0 PARCELS)
- EXEMPT (0 PARCELS)
- DISTRICT BOUNDARY

**SANTEE LANDSCAPE MAINTENANCE DISTRICT  
ZONE 8 - SILVER COUNTRY ESTATES**



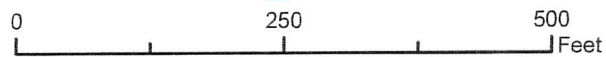
**EXHIBIT D**

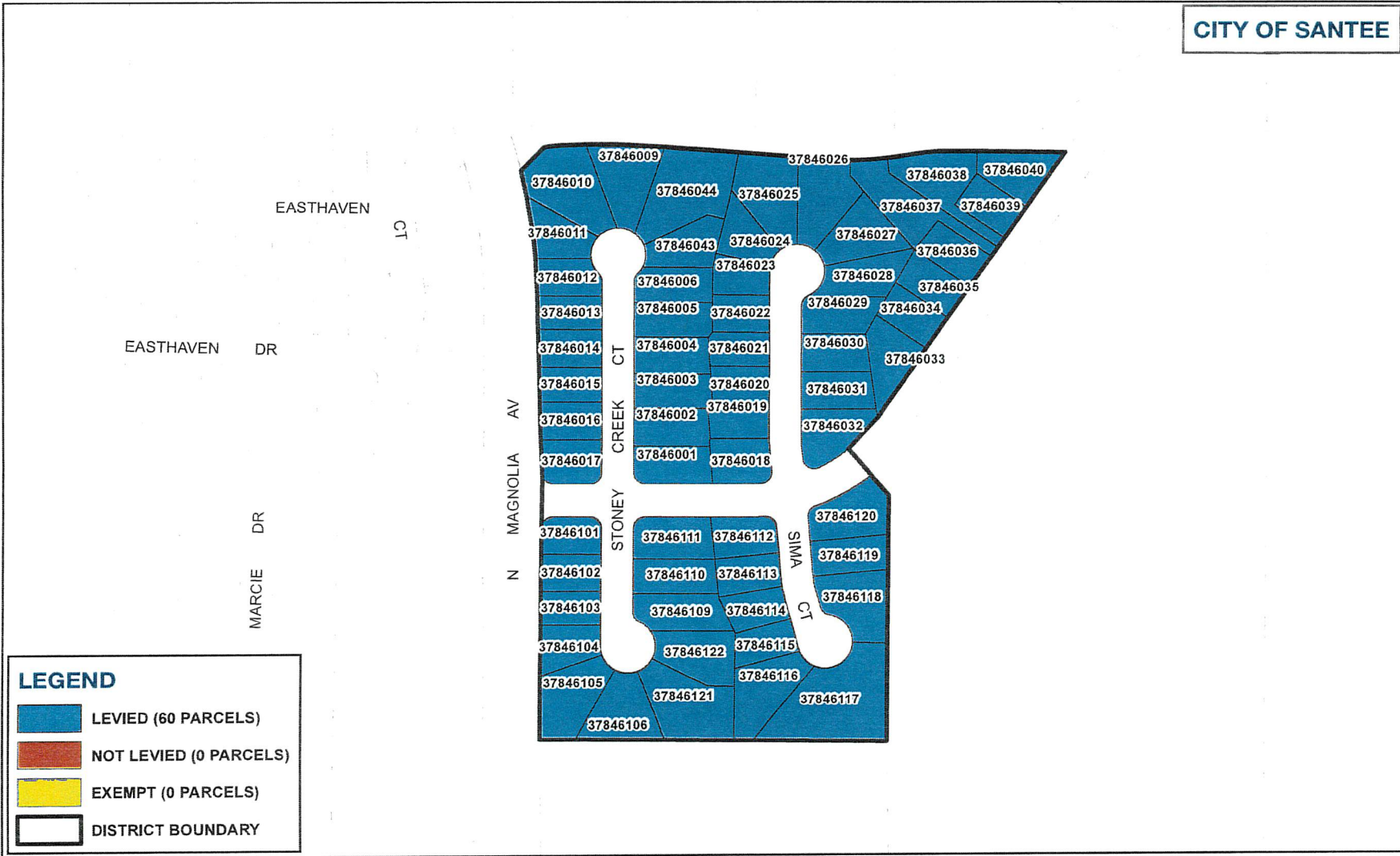




**SANTEE LANDSCAPE MAINTENANCE DISTRICT  
ZONE 9 - TIMBERLANE/MATTAZARO**

EXHIBIT E

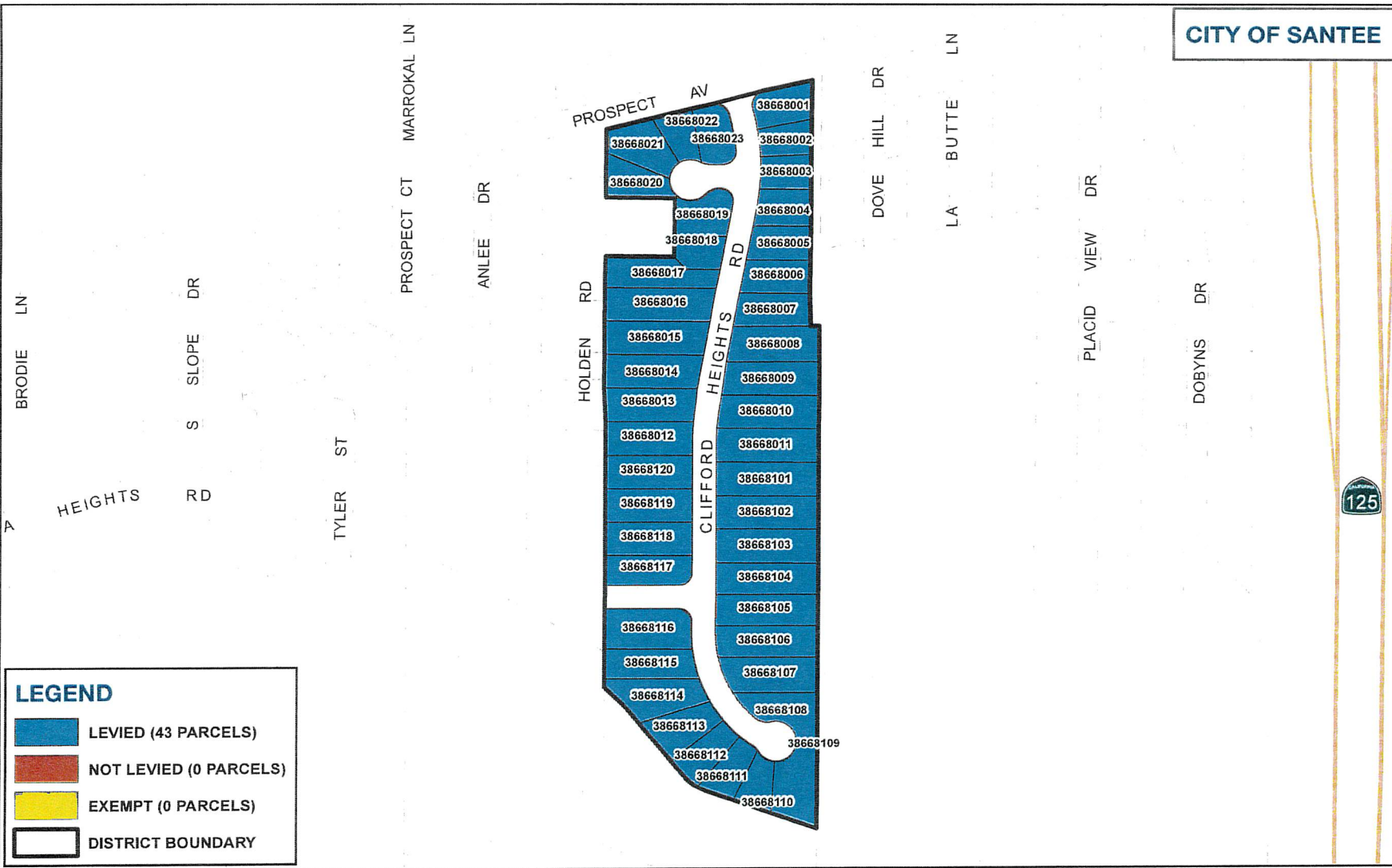




**SANTEE LANDSCAPE MAINTENANCE DISTRICT  
ZONE 12 - THE HEIGHTS**

EXHIBIT F



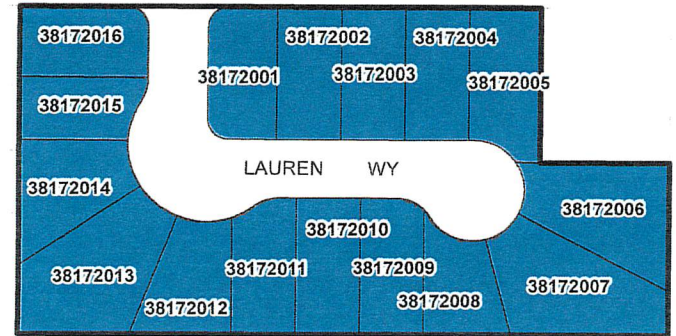


**SANTEE LANDSCAPE MAINTENANCE DISTRICT  
ZONE 13 - PROSPECT HILLS**

**EXHIBIT G**

JOSIE JO LN

EL NOPAL







WOODROSE AV

WOODPARK DR

N MAGNOLIA AV

W GLENDON CR

**LEGEND**

-  LEVIED (16 PARCELS)
-  NOT LEVIED (0 PARCELS)
-  EXEMPT (0 PARCELS)
-  DISTRICT BOUNDARY

**SANTEE LANDSCAPE MAINTENANCE DISTRICT  
ZONE 14 - MITCHELL RANCH**

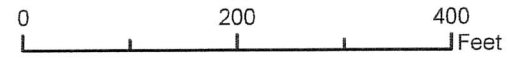
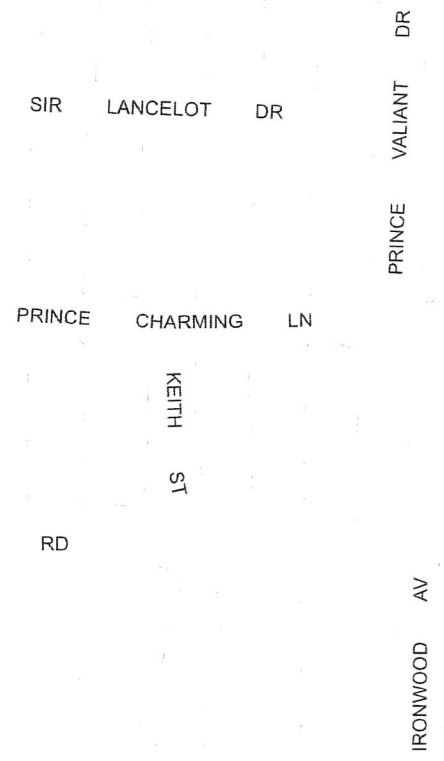
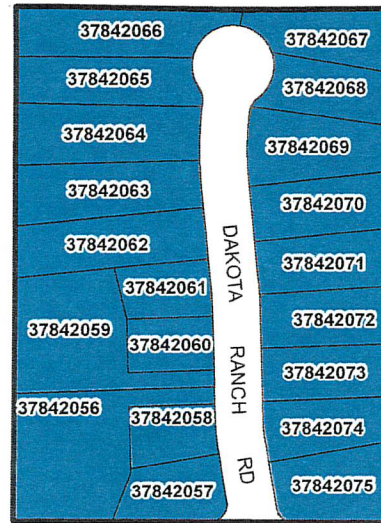


EXHIBIT H



**LEGEND**

- LEVIED (20 PARCELS)
- NOT LEVIED (PARCELS)
- EXEMPT (0 PARCELS)
- DISTRICT BOUNDARY

**SANTEE LANDSCAPE MAINTENANCE DISTRICT  
ZONE 17 - DAKOTA RANCH**

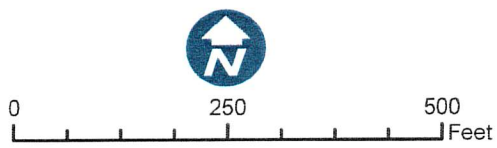
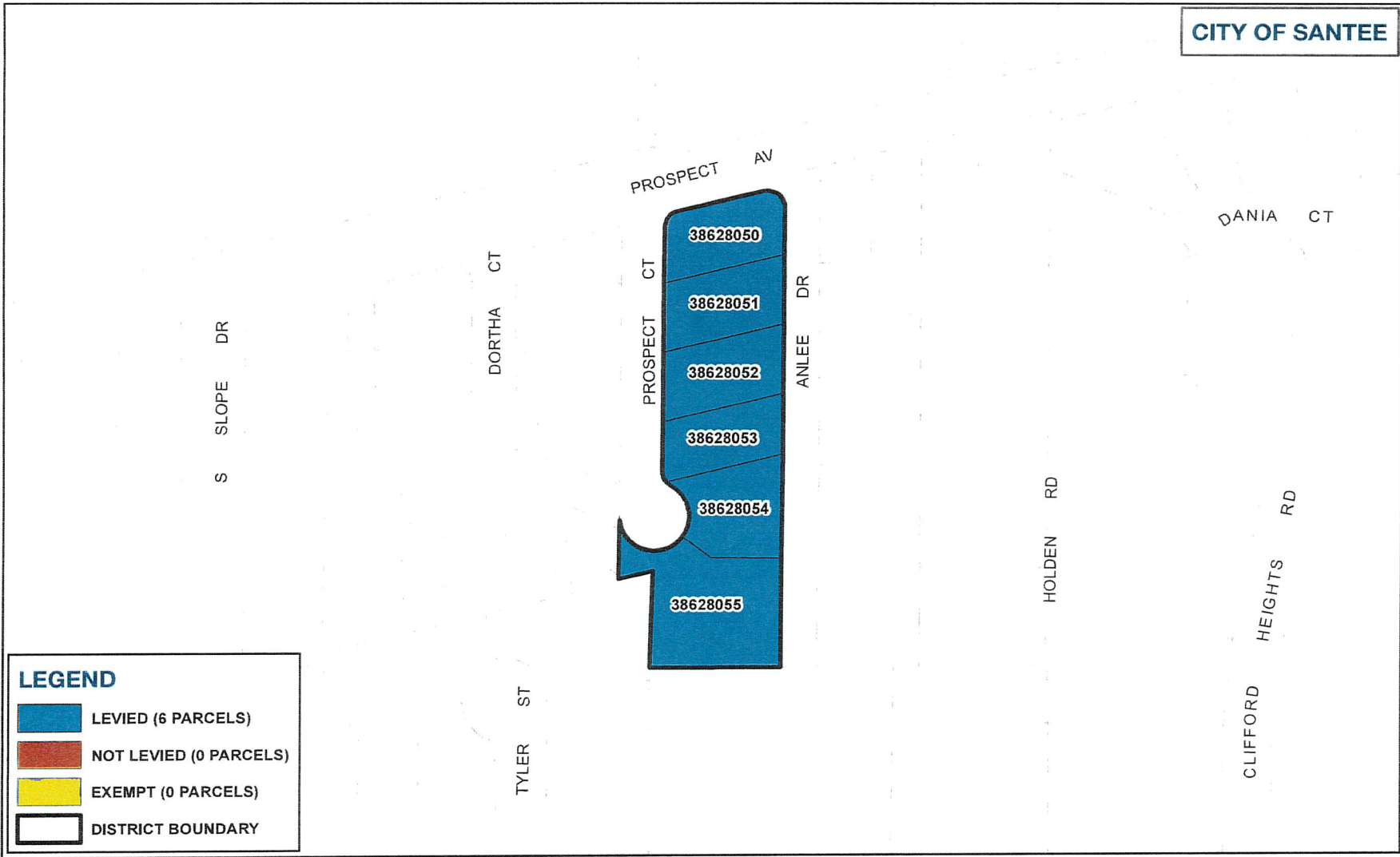


EXHIBIT I



**SANTEE LANDSCAPE MAINTENANCE DISTRICT  
ZONE 18 - ALLOS**

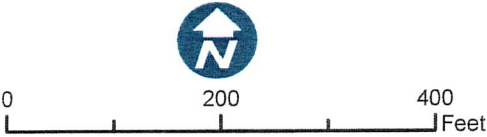


EXHIBIT J