



# City of Hawaiian Gardens

## Consolidated Landscaping and Lighting Assessment District No. HG-LLA1

**2024/2025  
ENGINEER'S ANNUAL LEVY REPORT**

**Intent Meeting: May 8, 2024  
Public Hearing: June 12, 2024**

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# ENGINEER'S REPORT AFFIDAVIT

Establishment of Annual Assessments for the:

## Consolidated Landscaping and Lighting Assessment District No. HG-LLA1

City of Hawaiian Gardens  
Los Angeles County, State of California

This Report describes the District and services therein including the improvements, budgets, parcels and assessments to be levied for Fiscal Year 2024/2025, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Los Angeles County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this 13th day of May, 2024.

Willdan Financial Services  
Assessment Engineer  
On Behalf of the City of Hawaiian Gardens

By: Stacey Reynolds

Stacey Reynolds, Principal Consultant  
District Administration Services

By: Tyrone Peter

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## I. INTRODUCTION

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This Annual Engineer's Report ("Report") is prepared pursuant to the City of Hawaiian Gardens ("City") Council action taken at their regular meeting ordering a report for the levy of assessments for the Fiscal Year commencing July 1, 2024 and ending June 30, 2025 (Fiscal Year 2024/2025). This report is prepared in recognition of the requirements of Article XIID of the California Constitution ("Article XIID"), and the Landscaping and Lighting Act of 1972 ("1972 Act"), being Part 2 of Division 15 of the California Streets and Highways Code.

This Assessment District, by special benefit assessments, will provide funding for street improvements within the City of Hawaiian Gardens public right-of-way. The items funded by the District are exempt from the procedural and approval requirements set forth in Section 5(a) of Article XIID that states:

*...assessments existing on the effective date of this Article shall be exempt from the procedures and approval process set forth in Section 4 [if they were] imposed exclusively to finance the capital costs or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control.*

As discussed herein, the improvements funded by the Assessment District for Fiscal Year 2024/2025 are pre-existing and the assessments are used to fund the maintenance and operation expenses for street improvements. Furthermore, the assessment rates for the District have not increased since prior to July 1, 1997. Therefore, the District assessments are exempt from the procedural requirements of Article XIID provided the assessments are not increased above the rates and method established prior to July 1, 1997.

This Report presents the engineering analysis for the 2024/2025 Fiscal Year for the Assessment District known as the Consolidated Landscaping and Lighting Assessment District No. HG-LLA1 ("District").

This District, by special benefit assessments, provides funding, on a Citywide basis, for the installation, operation, maintenance and servicing of street lights and traffic signals (including the maintenance of appurtenant horizontal and vertical surfaces); the installation, maintenance and servicing of landscaped areas (parkways, medians, etc.) and the removal or covering of graffiti; all of which are located in the public street right-of-way, which is further defined as one or any combination of the following:

1. Any public street, highway, road, alley, lane, boulevard, parkway, or other way dedicated to or used for public use.
2. Any public property, right-of-way, or leasehold interest which is in use in the performance of a public function, and which adjoins any of the ways described in Item 1 above.

Section 22573 of the 1972 Act, requires assessments to be levied according to benefit rather than according to assessed value. The 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]."

The 1972 Act also provides for the classification of various areas within an assessment district into different zones where,

*"by reason of variations in the nature, location and extent of the improvements, the various areas will receive differing degrees of benefit from the improvements. A zone shall consist of all territory which will receive substantially the same degree of benefit from the improvements."*

## **A. BACKGROUND**

The District was originally formed by the Los Angeles County ("County") Board of Supervisors as County Lighting Maintenance District Number CLMD 10034, which assessed an ad valorem charge exclusively used for street lighting. In response to Proposition 13, on July 24, 1979, the County formed the County Lighting District LLA-1 throughout the County, including a Zone for the City using the Streets and Highways Code provisions for Landscaping and Lighting district benefit assessments. County Lighting District LLA-1 was consolidated with the ad valorem County Lighting Maintenance District Number CLMD 10034 to provide full funding for street lighting maintenance by joint resolution of the Hawaiian Gardens City Council and Los Angeles County Board of Supervisors.

The ad valorem tax revenue contribution represents the amount of general fund monies the City anticipates it will contribute toward the District's expenses for Fiscal Year 2024/2025. This contribution is adjusted annually based on Ad Valorem tax revenues necessary to fund that portion of the District improvements not funded by the District assessments.

In an effort to gain control of the responsibility for the operation and maintenance of the street lighting system and its funding, the City Council of the City of Hawaiian Gardens initiated proceedings to transfer the authority of the Consolidated District LLA-1 and CLMD 10034 from County to City control. Jurisdiction was transferred by joint resolution of the City and the County as of July 1, 1995. At the same time, the districts were re-designated as the Consolidated Landscaping and Lighting Assessment District No. HG-LLA1. The new Consolidated District No. HG-LLA1 was expanded to include the funding of other improvements authorized under the 1972 Act. Prior to the transfer, the County of Los Angeles administered each year's levy and collection. Since July 1, 1995, the City has administered the annual levy and collection.

On March 12, 1996, the City Council, as the property owner of property located at 21815 Pioneer Boulevard (Los Angeles County Assessor's Parcels Number 7075-001-914, 915 and 916), requested said property be annexed into the District, and further declared their written consent and waiver of annexation hearings, notices and protest proceedings for the annexation, as allowed in Streets and Highways Code Section 22608.

## **II. BOUNDARIES OF DISTRICT**

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The boundary of the District is within the City limits of the City of Hawaiian Gardens and is shown on the Assessment Diagram that is on file at City Hall with the City Clerk of the City of Hawaiian Gardens and by reference is made part of this report (On file in the office of the City Clerk at the City Hall of Hawaiian Gardens as Exhibit "A"). The lots and parcels within the District are more particularly described on the Los Angeles County Assessor's Parcel Maps prepared in

accordance with Section 327 of the California Revenue and Taxation Code and are on file in the Office of the Los Angeles County Assessor. Said Assessor's maps shall define the details concerning the lines and dimensions of such lots or parcels.

### **III. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT**

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

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

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

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

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

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

## IV. IMPROVEMENTS

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This District, by special benefit assessments, provides funding, for the installation, operation, maintenance, and servicing of streetlights and traffic signals (including the maintenance of appurtenant horizontal and vertical surfaces); the installation, maintenance and servicing of public landscaped areas (parkways, medians, etc.) and the removal or covering of graffiti; all of which are located in public street right-of-way.

Within this assessment district, "improvement" means but is not limited to, one or any combination of the following:

1. The installation or planting of landscaping.
2. The installation or construction of statuary, fountains, and other ornamental structures and facilities.
3. The installation or construction of public lighting facilities, including, but not limited to traffic signals.

"Public lighting facilities" means all works or improvements used or useful for the lighting of any public places, including ornamental standards, luminaries, poles, supports, tunnels, manholes, vaults, conduits, pipes, wires, conductors, guys, stubs, platforms, braces, transformers, insulators, contacts, switches, capacitors, meters, communication circuits, appliances, attachments, and appurtenances.

4. The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.

5. The maintenance or servicing, or both, of any of the foregoing.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

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

"Servicing" means the furnishing of:

1. Electric current or energy, gas, or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvement.
2. Water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvement.

A map showing the location of the street lights within the District is on file at City Hall with the City Clerk of the City of Hawaiian Gardens and by reference is made part of this report.

A map showing the location of landscaping sub-zones within the District is on file at City Hall with the City Clerk of the City of Hawaiian Gardens and by reference is made part of this Report.

## V. FINANCIAL ANALYSIS

<b>STREET LANDSCAPING AND LIGHTING</b>	<b>Fiscal Year 2024/2025 Preliminary Budget</b>
<b>ESTIMATED DIRECT COSTS AND EXPENSES</b>	
Equipment Maintenance	\$5,000
Parkway and Median Landscaping	30,000
Equipment Purchases	0
Utilities: Water	50,000
Utilities: Phone	0
Street Lights, Signs, and Traffic Signals	180,000
Capital Improvement Expenditures	0
County Administration Fees	2,000
Personnel Costs: (Salaries and benefits)	160,000
Legal and Engineering Professional Services	38,000
<b>Fiscal Year 2024/2025 Expenses</b>	<b>\$465,000</b>
Estimated Ad Valorem Revenue	\$149,687
Estimated Interest Earnings	200
Excess Tax Increment Fund	160,000
Reserve Fund Balance Contribution	45,000
General Fund Contribution	0
Balance to Levy 2024/2025	110,113
<b>Fiscal Year 2024/2025 Revenues and Adjustments</b>	<b>\$465,000</b>
Beginning Projected Fund Balance July 1, 2024	\$45,000
Fund Balance Adjustment	(45,000)
General Fund Capital Improvement Project Reimbursement	0
Ending Projected Fund Balance June 30, 2025	<b>\$0</b>

<b>DISTRICT STATISTICS</b>	
Total Parcels	2,532
Total Parcels Levied	2,398
FY 2024/2025 Applied Rate per Benefit Unit (Lighting)	\$5.97
FY 2024/2025 Applied Rate per Benefit Unit (Landscaping)	\$44.02
<b>Fiscal Year 2024/2025 Anticipated Levy Amount</b>	<b>\$110,113.23</b>



## VI. METHOD OF APPORTIONMENT

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### A. INTRODUCTION

In November 1996 voters of the State of California passed Proposition 218, which added Articles XIII C and XIII D to the California Constitution requiring new procedures for assessments. Specifically, as it relates to this District, Article XIII D requires that assessments comply with stated provisions by July 1, 1997, unless an assessment district meets certain exemptions. The exemptions from the procedural and approval requirements are set forth in Section 5 of the Article and include the following:

*"(a) any assessment imposed exclusively to finance the capital costs or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control."*

The District assessments qualify for the exemption as the improvements financed by the assessments are considered exempt under provision (a) quoted above, specifically, "street" improvements.

Street Improvement is defined based on the definitions provided by the Office of the Controller for the State of California in the *Guidelines Relating to Gas Tax Expenditures* published by the Division of Local Government Fiscal Affairs. The state's gas tax program is administered in city agencies, but audited by the Office of the State Controller. The proceeds of the gas tax are statutorily limited to expenditures for streets and roads. Because the funds are restricted to street and road costs, the State Controller has developed "Street Purpose Definitions and Guidelines" based on the *Manual of Uniform Highway Accounting and Financial Management Procedures* developed by the American Association of State Highway Officials. Street improvement is defined as the construction, operation, or maintenance of facilities within the right of way used for street or road purposes including but not limited to the following:

- Installation or expansion of the street lighting system including replacement of old equipment with superior equipment, installation of traffic signals at intersections and railroad crossings, replacement of equipment as required for relocations for street purposes, and purchase and installation of traffic signal control equipment.
- Installation or expansion of fences; raised medians or barriers for traffic safety; installation or addition to landscape treatment such as sod, shrubs, trees, irrigation, etc.; installation or extension of curb, gutter, or sidewalks; and replacement of retaining walls to a higher standard.
- Servicing lighting systems and street or road traffic control devices including, repainting and repairing traffic signals and lighting standards; and furnishing of power for street and road lighting and traffic control devices.
- Mowing, tree trimming and watering within the street right of way; replacing top soil, sod, shrubs, trees, irrigation facilities, etc. on the street and roadside; reseeding, re-sodding, and repairing of shoulders and approaches; reshaping or restoration of drainage channels and side slopes; cleaning or repairing of culverts and drains, or curb and gutter.

The 1972 Act indicates that assessments may be apportioned by any formula or method, which fairly distributes costs among all lots or parcels within the district in proportion to the estimated benefits received.

## **B. STREET LIGHTING**

The primary benefits of street lighting are for the convenience, safety and protection of people and, to a lesser extent, the security or protection of property, property improvements and goods. The intensity or degree of illumination provided can have a bearing on both.

### **People Related Benefits (People Use)**

1. Reduction in night accidents and attendant human misery and decrease in personal and property loss.
2. Less vulnerability to criminal assault at night.
3. Promotion of business during nighttime hours.
4. Increased facility of use of roads and highways.
5. Inspiration for community spirit and growth.

### **Security or Property Protection (Security Benefit)**

1. Reduction in vandalism and other criminal acts, and damage to improvements.
2. Reduction in burglaries.

### **Intensity**

Intensity or degree of illumination, provided on streets in the District varies with the type of street and the use of the property adjacent thereto. The following table from the Illuminating Engineering Society Handbook was used as a guide for the installation of the majority of the District lighting systems. The cost of providing the highest recommended degree of illumination (used in commercial areas) is about four times the cost of providing the intensity recommended for the lowest category that includes residential properties.

### **RECOMMENDATION FOR AVERAGE HORIZONTAL FOOTCANDLE ROADWAYS (OTHER THAN EXPRESSWAYS OR FREEWAYS)**

<b>Roadway Classification</b>	<b>AREA CLASSIFICATIONS</b>		
	<b>Downtown</b>	<b>Intermediate</b>	<b>Outlying &amp; Rural</b>
Major	2.0	1.2	0.9
Collector	1.2	0.9	0.6
Local or Minor	0.9	0.6	0.2

Based on land use information provided by the Los Angeles County Assessor, it has been determined that the primary land use in the City of Hawaiian Gardens is single family residential. In view of this and the benefits derived by the family unit, both at and in the proximity of their property, a value of one has been assigned to the basic family unit, i.e., the single-family home

or condominium. The District includes some properties that may not actually have streetlights on their block but which do receive a neighborhood benefit from the lights in the area. Based on engineering evaluation of the factors involved and a strong indication that lighting benefits are largely people related, a value of ½ unit was given to "People Use" while "Intensity" and "Security Benefit" were each rated at ¼ of a unit to form the basic unit. Parcels in other land use categories were then rated by comparison with the basic unit.

In the remainder of the residential category, which is comprised of multiple rental type properties, the value for Intensity would remain at ¼ of a unit, but the other two items would increase in proportion to the number of family dwelling units on the parcel. For example, a duplex was assigned ¼ of a unit for Intensity, 1 unit for People Use, and ½ of a unit for Security Benefit for a total of 1¾ units. The owner of such property would therefore pay 1¾ times as much for lighting as the owner of a single-family residence. In consideration of the distance some units would be from the lighted roadway, Security Benefits in the residential category would not be increased beyond a value of 1 unit. Thus a 5-unit apartment would be assigned ¼ of a unit for Intensity, 2½ units for People Use, and 1 unit for Security Benefits or a total of 3¾ units. As the number of apartments on a parcel increases, the service charge units assigned for people would follow a declining scale as follows:

21 through 50 Apartments

Units for 20 apartments plus ⅓ of a unit for each apartment over 20  
 (20 apartments = ¼ for Intensity, 10 for People and 1 for Security = 11¼ units).  
 Example: 50 apartments; (50 - 20) ÷ 3 = 10; 11¼ + 10 = 21¼ units.

51 through 100 Apartments

Units for 50 apartments plus ¼ of a unit for each apartment over 50  
 Example: 100 apartments; (100 - 50) ÷ 4 = 12½; 21¼ + 12½ = 33¾ units.

Over 100 Apartments

Units for 100 apartments plus 1/5 of a unit for each apartment over 100  
 Example: 200 apartments; (200 - 100) ÷ 5 = 20; 33¾ + 20 = 53¾.

The remaining 7 percent of the lots or parcels (County-wide as of 1979) were separated into 48 land use categories as determined by the County Assessor and units were assigned on the basis of average benefits received as follows:

Group A

One Unit — Minimum charge for improved property

1. Irrigated Farms
2. Dry Farms
3. Cemeteries
4. Dump Sites

Group B

Moderate Intensity Lighting	½
Nominal People Use	1
Moderate Security Benefit	½
	<u>2 Units</u>
1. Animal Kennels	

2. Nurseries and Greenhouses
3. Parking Lots (Industrial)
4. Churches
5. Schools (Private)
6. Petroleum and Gas
7. Utility

Group C

High Intensity Lighting	1
Nominal People Use	1
Moderate Security Benefit	$\frac{1}{2}$
	2½ Units
1. Parking Lot (Commercial)	

Group D

High Intensity Lighting	1
Nominal People Use	1
High Security Benefit	$\frac{1}{3}$
	3 Units
1. Commercial - Miscellaneous	
2. Office Buildings	
3. Professional Buildings	
4. Banks, Savings & Loans	
5. Service Shops	
6. Lumber Yards	
7. Golf Courses	
8. Race Tracks/Stables	
9. Camps	
10. Homes for Aged	

Group E

High Intensity Lighting	1
Moderate People Use	2
High Security Benefit	$\frac{1}{4}$
	4 Units
1. Stores	
2. Store w/office or residence	
3. Service Stations	
4. Clubs and Lodge Halls	

Group F

Nominal Intensity	$\frac{1}{4}$
High People Use	3
High Security Benefit	$\frac{1}{4}$
	4¼ Units
1. Rooming House (Same as 6-unit apartment)	

Group G

High Intensity Lighting	1
High People Use	3
High Security Benefit	$\frac{1}{5}$
	5 Units
1. Restaurant	
2. Theater	

Group H

Moderate Intensity Lighting	$\frac{1}{2}$
Nominal People Use	1
High Security Benefit	$\frac{1}{2}$
	2 $\frac{1}{2}$ Units
Doubled due to average size of business	5 Units
1. Light Manufacturing	
2. Food Processing Plant	
3. Warehousing	

Group I

High Intensity Lighting	1
Nominal People Use	1
High Security Benefit	$\frac{1}{3}$
	3 Units
Doubled due to average size of business (Auto, Recreational Equipment Sales-Service)	6 Units

Group J

High Intensity Lighting	1
Moderate People Use	2
High Security Benefit	$\frac{1}{4}$
	4 Units
Doubled due to average size of business	8 Units
1. Markets	
2. Bowling Alleys	
3. Skating Rinks	
4. Department Stores	
5. Hotels and Motels	
6. Mobile Home Parks	
7. Casinos	

### Group K

It was determined that properties within the 11 land use categories in this group (which represent less than 1/3 of one percent of the total lots or parcels within the districts, county-wide as of 1979) varied widely from the norm and therefore these lots or parcels were considered on an individual basis. Each of the parcels or lots in these land use categories was identified on the official lighting district maps and each streetlight or portion thereof in the immediate proximity of the lots or parcels benefiting the lots or parcels was assigned a number of units as indicated below. The total number of units so determined for that category would be distributed among the lots or parcels in that category in proportion to the lot or parcel area as shown below. A minimum of 3 units would be assessed to each lot or parcel to be compatible with Group D that contains many of the smaller business categories. Several huge lots or parcels in outlying areas within the existing lighting districts have no lights in the immediate proximity and therefore those lots or parcels would be assessed the minimum.

#### K-1

Moderate Intensity Lighting	1¼
Moderate People Use	3
Moderate Security Benefit	<u>1</u>
	5¼ Units per Light
1. Open Storage	0.014973 Units per 100 sq. feet
2. Mineral Processing	0.005615 Units per 100 sq. feet

#### K-2

Moderate Intensity Lighting	1¼
High People Use	4
Moderate Security Benefit	<u>1</u>
	6¼ Units per Light
1. Colleges, Universities (Private)	0.001736 Units per 100 sq. feet
2. Wholesale and Manufacturing Outlets	0.059858 Units per 100 sq. feet
3. Athletic and Amusement Facilities	0.027431 Units per 100 sq. feet
4. Heavy Manufacturing	0.006382 Units per 100 sq. feet
5. Hospitals	0.012886 Units per 100 sq. feet

#### K-3

High Intensity Lighting	1½
High People Use	4
Moderate Security Benefit	<u>1</u>
	6½ Units per Light
1. Motion Picture, Radio, T.V.	0.010938 Units per 100 sq. feet
2. Neighborhood Shopping Centers	0.014449 Units per 100 sq. feet
3. Regional Shopping Centers	0.021812 Units per 100 sq. feet

### **Determining the Cost per Lot or Parcel**

Using the aforementioned procedures, the sum of the total number of units applicable to all of the lots or parcels in the City would be determined (Total Units). The net amount to be raised by assessment (Net Assessment) is then allocated to each parcel in the District based on their assigned units per parcel. The cost to be assessed per unit (Unit Cost) would be equal to the quotient of the Net Assessment divided by the Total Units. To determine a parcel's assessment, a property owner can multiply the Unit Cost by the number of units assigned to the parcel.

Since the benefits have been related to property use and property users, no charge is assessed to vacant lots within the District.

### **C. TRAFFIC SIGNALS**

The primary benefits of traffic signal maintenance are as follows:

1. Safe, orderly movement of traffic as a result of properly spaced, timed and maintained traffic signals.
2. Reduced downtime caused by malfunctioning traffic signals.
3. Reduction in accidents and attendant human misery and decrease in personal and property loss.
4. Increased facility of use of roads and highways.

Traffic signals have many of the same elements of benefit, as well as similar maintenance and servicing requirements, as streetlights. In general, each traffic signal has relatively high intensity safety lighting at its intersection to facilitate safe driving and pedestrian movements. Therefore, the method of apportionment for traffic signals is determined to be the same as for streetlights, as discussed above under "Street Lights."

### **D. STREET RIGHT-OF-WAY LANDSCAPING**

The primary benefits of street right-of-way landscaping are related to the improved quality of life landscaping provides to a community. The landscaping of right-of-way along streets specially benefits parcels within the District by improving the physical and visual environment and making the District area more desirable. Property desirability is increased when infrastructures including landscaped right-of-way are in place, safe, clean, and well-maintained. Facilities that are unsafe or destroyed by the elements or vandalism decrease the desirability of surrounding property.

The maintenance of street right-of-way landscaping improvements provides a special benefit to parcels within the District. The desirability of parcels within the District is enhanced by the presence of well-maintained medians and parkways. Having properly maintained landscaping within the District means the owners of the assessed parcels may enjoy the benefits of such improvements available for use while avoiding the expense of privately installing and maintaining similar improvements. Each parcel within the District is located within reasonable proximity to the assessed improvements, and therefore, benefits from the improvements provided.

The proper maintenance of street landscaping improves the aesthetics of parcels by reducing pollution and noise in surrounding areas through the provision of open space and the planting of otherwise barren areas, and reduces property-related crimes against properties within the District, especially vandalism, through the abatement of graffiti. All of the above contribute to a special benefit to each of the parcels assessed within the District.

The method of apportionment for street landscaping is almost exclusively "people" related with little, if any, benefit for "security," and it has no relationship to "lighting intensity". A review of the method of apportionment described in the "Street Lighting" section of this Report leads to the conclusion that only the "People Use" portion of the formula described therein should be used for apportionment of assessments for public landscaping, while discarding the "Security" and "Lighting Intensity" portions of the formula. The street landscaping formula will assign an assessment unit of ½ unit to a single-family residence, similar to the ½ unit People Use unit assigned in the Street Lighting formula. Three examples of the revision of the "Street Lighting" formula for assessing landscape maintenance are presented below.

Example 1

A 100-unit Apartment Complex

From the apartment formula in the "Street Lighting" section of this Report, the revised formula for assessing for public landscape maintenance would be calculated in steps utilizing ½ unit per apartment unit up through 20 apartment units.

1 through 20 Apartments	(20 - 0)	x	½	=	10
21 through 50 Apartments	(50 - 20)	x	⅓	=	10
51 through 100 Apartments	(100 - 50)	x	¼	=	12½
					32½ Units

Example 2

Group D

From Group D in the "Street Lighting" section of this Report, the number of units for "People Use" is one (1). Therefore, lots or parcels with the land uses in Group D (office buildings, professional buildings, banks, service shops, lumber yards, etc.) shall be assessed one unit for public landscaping.

Example 3

Sub-group K-2: Wholesale and Manufacturing Outlets

From Sub-Group K-2 in the "Street Lighting" section of this Report, the "People Use" is 4 units. Converting from the total of 6¼ units in Sub-Group K-2 to 4 units for "People Use" only is accomplished by dividing 4 units by 6¼ units to get a conversion factor of 0.64. Therefore, the units to be assessed for public landscaping for a parcel with a wholesale or manufacturing outlet land use are:

$$0.059858 \times 0.64 = 0.038309 \text{ Units per } 100 \text{ sq. feet of parcel area}$$



## **E. GRAFFITI REMOVAL WITHIN STREET RIGHT-OF-WAY**

The primary benefits of an active graffiti removal program are as set forth below:

1. Greater property desirability due to a clean, inviting environment for existing residences and businesses.
2. An increase in commercial/industrial activity when new businesses and their employees can be induced to locate in a graffiti-free Area.
3. A reduction in tagging activity when new tagging is immediately removed, thereby frustrating taggers.
4. An increased sense of safety when gang marking and tagging is not allowed to remain visible. Graffiti removal is a "People" intensive benefit, and the method of apportionment is identical to the formula described in the "Street Right-of-Way Landscaping" section of this Report.

## **F. INCIDENTAL COSTS**

Incidental Costs, which are detailed in the "Financial Analysis" section of this Report, are added to each parcel's assessment as a percentage of each parcel's assessment for maintenance and servicing costs of improvements compared to the total of such maintenance and servicing costs pursuant to the 1972 Act.

## VII. ASSESSMENT FORMULA

The following tables show the benefit units assigned to each of the County of Los Angeles Assessor's land use codes.

Land Use Code	Land Use	Street Lighting and Traffic Signals (units per parcel)	Public Landscaping and Graffiti Removal (units per parcel)
XXXV	Vacant Properties	0	0
01XX	Single-family, Condominiums	1	½
02XX	Duplex, Two Units	1¾	1
03XX	Three Units	2½	1½
04XX	Four Units	3¼	2
05XX	Five Units or Apartments	3¾	2½
	6 to 20 units. add ½ per unit to the 5-unit total		
	20-unit Apartment	11¼	10
	for 21 to 50 units, add 1/3 per unit to the 20-unit total		
	50-unit Apartment	21¼	20
	for 51 to 100 units, add ¼ per unit to the 50-unit total		
	100-unit Apartment	33¾	32½
	for 101 or more units, add 1/5 per unit to the 100-unit total		
	200-unit Apartment	53¾	52½
08XX	Rooming Houses (same as 6-unit Apartments)	4¼	3
09XX	Mobile Home Parks	8	4
10XX	Commercial - Miscellaneous	3	1
11XX			
12XX	Stores	4	2
13XX	Department Stores	8	4
14XX	Supermarkets	8	4
17XX	Office Buildings	3	1
18XX	Hotels and Motels	8	4
19XX	Professional Buildings	3	1
21XX	Restaurants	5	3
23XX	Banks, Savings & Loans	3	1
24XX	Service Shops	3	1
25XX	Service Stations	4	2
26XX	Auto, Recreational Equipment Sales and Service	6	2
27XX	Parking Lots (Commercial)	2½	1
28XX	Animal Kennels	2	1
29XX	Nurseries and Greenhouses	2	1
31XX	Light Manufacturing	5	2
33XX	Warehousing	5	2
34XX	Food Processing Plants	5	2

Land Use Code	Land Use	Street Lighting and Traffic Signals (units per parcel)	Public Landscaping and Graffiti Removal (units per parcel)
38XX	Parking Lots (Industrial)	2	1
40XX	Irrigated Farms	1	1
50XX	Dry Farms	1	1
61XX	Theaters	5	3
63XX	Bowling Alleys	8	4
64XX	Clubs and Lodge Halls	4	2
66XX	Golf Courses	3	1
67XX	Race Tracks/Stables	3	1
68XX	Camps	3	1
69XX	Skating Rinks	8	4
71XX	Churches	2	1
72XX	Private Schools	2	1
75XX	Homes for Aged	3	1
77XX	Cemeteries	1	1
81XX	Utility	2	1
83XX	Petroleum and Gas	2	1
88XX	Government Owned Properties	0	0
89XX	Dump Sites	1	1

The parcel groups beginning with 15XX have a minimum allotment of 3 units per parcel for street lighting and traffic signals, and a minimum allotment of 2 units per parcel for landscaping, parks and graffiti removal.

Group K			
Land Use Code	Land Use	Street Lighting and Traffic Signals (units per 100 sq. ft. of lot area)	Public Landscaping and Graffiti Removal (units per 100 sq. ft. of lot area)
15XX	Neighborhood Shopping Centers	0.014449	0.008892
16XX	Regional Shopping Centers	0.021812	0.013423
22XX	Wholesale and Manufacturing Outlets	0.059858	0.038309
32XX	Heavy Manufacturing	0.006382	0.004084
35XX	Motion Picture, Radio, TV	0.010938	0.006731
37XX	Mineral Processing	0.005615	0.003209
39XX	Open Storage	0.014973	0.008556
65XX	Athletic and Amusement Facilities	0.027431	0.017556
73XX	Colleges, Universities (Private)	0.001736	0.001111
74XX	Hospitals	0.012886	0.008247

## VIII. LIMITATION ON INCREASE OF ANNUAL ASSESSMENTS

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For Fiscal Year 2024/2025, no increase was made to the assessment rates from those applied in Fiscal Year 2023/2024.

The following tables show the assessment rates for the District:

Street Lighting		Street Landscaping	
FY 2023/2024 Applied Rate (per Benefit Unit)	FY 2024/2025 Applied Rate (per Benefit Unit)	FY 2023/2024 Applied Rate (per Benefit Unit)	FY 2024/2025 Applied Rate (per Benefit Unit)
\$5.97	\$5.97	\$44.02	\$44.02

## IX. ASSESSMENT ROLL

The individual 2024/2025 assessments, tabulated by Assessor's parcel number, are shown on Exhibit "D", the Assessment Roll, on file in the Office of the City Clerk of the City of Hawaiian Gardens by reference are made a part of this report. A summary of the amount of assessment to be collected from each land use is shown in the following table. The assessment on each single-family residence for the current Fiscal Year is \$27.98.

Use Code	Land Use Description	No. of Assessed Parcels	Assessment Amount
100	Single-family Residences	1,159	\$32,429
101	Single-family Residences (Pool)	24	672
109	Single-family Residences (Other Improvements only)	6	168
010C	Condominium	469	13,123
010D	Planned Residential Unit Development (PUD)	62	1,735
010E	Condo Conversion	41	1,147
010M	Modular	1	28
010V	Vacant Residential	1	28
010X	Vacant Parcel with Non-Structural Improvements	1	28
200	Double, Duplex or Two Units	370	20,150
201	Double, Duplex or Two Units (Pool)	2	109
300	Three Units (Any Combination)	28	2,214
400	Four Units (Any Combination)	23	2,471
500	Five or More Apartment Units	37	12,812
900	Manufactured Home Park	2	448
901	Manufactured Home Park (Pool)	1	224
1100	Commercial Stores	42	4,713
1200	Stores and Office Combination	6	672
1210	Store and Residential Combination	3	336
1420	Small Food Store Less than 6000 SQ FT	2	224
1500	Neighborhood Shopping Centers	15	3,475
1600	Regional Shopping Centers	1	106
1700	Office Building	1	118
1814	Hotel and Motel	1	224
1903	Professional Building	1	62
1910	Medical/Dental Buildings	3	186
1920	Veterinary Hospitals, Clinics	1	62
2100	Restaurants, Cocktail Lounge, Tavern	7	1,133
2110	Fast Food- Walk up	3	486
2120	Fast Food- Auto Oriented	1	162

Use Code	Land Use Description	No. of Assessed Parcels	Assessment Amount
2500	Service Stations	2	224
2600	Auto, Recreation/Construction Equipment, Sales & Services	19	2,353
2610	Used Car Sales	1	124
2620	New Car Sales and Service	1	124
2630	Car Wash	1	124
2640	Car Wash - self-service type	1	124
2670	Auto Service Centers (No Gasoline)	1	124
2700	Parking Lots (Commercial)	17	1,167
270V	Parking Lots (Commercial)	1	56
3100	Light Manufacturing	13	1,533
31TO	Auto, Recreation/Construction Equipment, Sales & Services	1	118
3300	Warehousing, Distribution, Storage	3	354
3330	Warehousing, Distribution over 50,000 sq. ft.	1	118
3350	Public Storage, Mini Warehouses	1	118
3352	Public Storage, Mini Warehouses	1	118
3900	Open Storage	1	43
6002	Recreational	1	59
6400	Clubs, Lodge Halls, Fraternal Organizations	2	224
6402	Clubs, Lodge Halls, Fraternal Organizations	1	112
64T0	Clubs, Lodge Halls, Fraternal Organizations	1	112
6530	Gymnasiums, Health Spas	3	1,108
7100	Churches	9	504
7400	Hospitals	2	1,433
<b>Total</b>		<b>2,398</b>	<b>\$110,113</b>