ANNUAL ASSESSMENT REPORT
FOR FISCAL YEAR 2013-2014

CITY OF MALIBU
ASSESSMENT DISTRICT NO. 98-3
(MALIBU ROAD)

MAY 28, 2013

Prepared on Behalf of:

CITY OF MALIBU
Public Works Department
23825 Stuart Ranch Road
Malibu, CA  90265-4861

Prepared by:

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5000 Birch Street, Suite 6000
Newport Beach, CA 92660

Newport Beach
Riverside
San Francisco
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<th>PAGE</th>
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**EXHIBITS**

Exhibit A – Cost Estimate  
Exhibit B – Assessment Roll  
Exhibit C – Method of Assessment Apportionment  
Exhibit D – Assessment Diagram
INTRODUCTION

This report provides an analysis of the financial and administrative obligations of Assessment District No. 98-3 (Malibu Road) ("AD No. 98-3" or the "District") to be paid through the collection of assessments in fiscal year (FY) 2013-2014.

This report is organized into the following sections:

Section I - Background
Section I provides information regarding the formation of AD No. 98-3 and the facilities financed.

Section II - Cost Estimate
Section II presents the projected budget for FY 2013-2014, the budget for FY 2012-2013, and projected year-end costs for maintenance of the landslide maintenance facilities.

Section III - Annual Assessments
Section III contains the proposed assessment of the total FY 2013-2014 maintenance costs upon the parcels within AD No. 98-3 in proportion to the estimated benefits to be received by such parcels, from said maintenance.

Section IV – Assessment Diagram
Section IV includes a reduced copy of the assessment diagram.

I. BACKGROUND

On February 26, 1981, the Board of Supervisors of the County of Los Angeles (the "Board") established County Service Area (CSA) No. 2 pursuant to the County Service Area Law (Government Code Sections 25210.1 et. seq.). CSA No. 2 was formed to provide a source of funding for the installation of a system of permanent pumps for wells (installed in response to the 1978 storms) and other facilities in addition to funding the maintenance of these wells and facilities. Upon incorporation of the City of Malibu, the CSA ceased to exist, and the City became responsible for the operation and maintenance of these facilities.

As part of the City's maintenance of the existing system of improvements, the City's Geotechnical Consultant monitors ground movement, dewatering activities, groundwater levels, and water usage within AD No. 98-3. As a result of the intense winter storms of 1997-98, the City's Geotechnical Consultant recommended new analysis of the reactivated landslide plane and reconstruction of the existing dewatering and monitoring system, including installation of the following: a new surface conveyance line, additional dewatering wells, hydraugers, and slope inclinometers.

On June 29, 1998, the City Council of the City of Malibu held a public hearing regarding the Resolution of Intention and Engineer's Report for the reconstruction and annual maintenance of these improvements by AD No. 98-3. A majority of the assessment ballots tabulated at the public hearing were in favor of the assessment and a Resolution approving the Engineer's Report, confirming the assessments, and ordering the construction of the improvements was adopted.
Facilities and Maintenance Financed by Assessment District No. 98-3

The City proposes to levy assessments in FY 2013-2014 to finance the inspection, maintenance and repair of the following facilities and activities:

- Dewatering wells (12 each),
- Monitoring wells (15 each),
- Hydraugers (23 each),
- Slope inclinometers (5 each),
- Drainage swales inspection,
- Energy costs, and
- Ground crack observations.

The City of Malibu contributes the costs of the following activities to Assessment District No. 98-3:

- Weed abatement,
- Storm drain cleaning, and
- Road maintenance and crack sealing on public roads.

II. COST ESTIMATE

The maximum annual assessment for FY 2013-2014 is $504.27 per benefit assessment unit, which reflects an increase of one and twenty-nine hundredths percent (1.29%) or the percentage change in the Consumer Price Index, All Urban Consumers, Los Angeles–Riverside–Orange County, CA. The maximum annual increase in the maximum assessment is limited to five percent (5.00%). The benefit assessment units applicable to each parcel depend upon land use.

The FY 2013-2014 budget is $48,334, which consists of costs for operation/maintenance, replacement/special projects, energy, and administration. This is based on projected needs for an average rainfall year. In addition to estimated costs, the assessment levy includes reserves to cover possible expenses associated with an above-average rainfall year and delinquent assessments. Any funds not used in the current year are held in the assessment district account and applied to the next fiscal year. The total desired reserve amount equals approximately $41,399 or 85.65% of the estimated FY 2013-2014 budget (90.00% of costs for operation/maintenance and replacement/special projects for an above-average rainfall year and 8.00% of the total assessment for delinquency contingency based upon the FY 2012-2013 delinquency rate). The total amount necessary to cover the budget and reserves is $89,733; subtracting this amount by the estimated FY 2012-2013 year-end fund balance of $8,058 results in a desired assessment levy of $81,675. This exceeds the maximum assessment revenues of $50,427 by $31,248. Therefore, it is estimated that only $10,151 of the $41,339 in desired reserves will be funded.

The number of benefit assessment units applicable to each parcel depends upon location and land use. Properties located within Zone A are assigned benefit assessment units for both slide protection and road access. Properties located within Zone B are assigned benefit units for slide...
protection only. A comparison of FY 2013-2014 and FY 2012-2013 assessment amounts by zone and for selected land uses is shown in Table 1 on the next page.

Table 1
Summary of Annual Maintenance Assessment
Assessment District No. 98-3 (Malibu Road)
Fiscal Years 2013-2014 and 2012-2013

<table>
<thead>
<tr>
<th>Zone/Land Use</th>
<th>Benefit Units</th>
<th>Actual Annual Assessment</th>
<th>Maximum Annual Assessment</th>
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</thead>
<tbody>
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<td>Zone A – Protection &amp; Access</td>
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<tr>
<td>Single Family Home</td>
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<td>$995.70</td>
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<td>Condominium/Apartment</td>
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<td>$821.45</td>
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<td>Zone B – Protection Only</td>
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<td>Condominium/Apartment</td>
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<td>Total Benefit Units</td>
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</table>

The proposed budget, current budget, and projected year-end costs are itemized in Exhibit A.

III. ANNUAL ASSESSMENTS

Pursuant to the provisions of law, the costs and expenses of the facilities inspections, maintenance, and repair to be performed in AD No. 98-3 have been assessed to the parcels of land benefited thereby in direct proportion and relation to the estimated benefits to be received by each of said parcels. For particulars as to the identification of said parcels, reference is made to the Assessment Roll, a copy of which is attached hereto as Exhibit B. For particulars as to the determination of benefit, reference is made to the Method of Assessment, a copy of which is attached hereto as Exhibit C.

IV. ASSESSMENT DIAGRAM

The assessment diagram is attached hereto as Exhibit D.

EXHIBIT A

ANNUAL ASSESSMENT REPORT
ASSESSMENT DISTRICT NO. 98-3
(MALIBU ROAD)

FISCAL YEAR 2013-2014

COST ESTIMATE
## FY 2012-2013 Resources

1. **Beginning Fund Balance (Audited)**  
   $9,030

2. **Assessment Proceeds**  
   $45,802

3. **Total FY 2012-2013 Resources Available**  
   
   **(Line 1 + Line 2)**  
   $54,832

## FY 2012-2013 Expenditures

4. **Operation & Maintenance and Other Expenditures (Projected)**  
   **($46,774)**

5. **FY 2012-2013 Ending Fund Balance**  
   
   **(Line 3 + Line 4)**  
   $8,058

## FY 2013-2014 Expenditures

6. **Estimated Operation/Maintenance and Replacement/Special Projects**  
   
   **(See attached FY 2013-2014 Cost Estimate)**  
   **($38,736)**

7. **Estimated City Administration and Energy Costs**  
   
   **(See attached FY 2013-2014 Cost Estimate)**  
   **($9,598)**

8. **Reserve Amount (26.21% x Line 6)**  
   **($10,151)**

9. **Delinquency Contingency (0.00% x Line 11)**  
   **$0**

10. **Total FY 2013-2014 Expenditures**  
    **($58,485)**

11. **Assessment**  
    **$50,427**

12. **Estimated FY 2013-2014 Surplus/(Deficit)**  
    
    **(Line 5 + Line 10 + Line 11)**  
    **$0**

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1. Numbers in parentheses represent expenditures. Positive numbers represent revenue sources.
2. Reflects the estimated assessment revenue collected by the County Tax-Collector through April 22, 2013.
3. Required reserve amount for above average rainfall and other unknowns is equal to 90% of estimated expenditures. The actual reserve amount is equal to 26.21% of FY 2013-2014’s estimated expenditures.
4. Required delinquency contingency (FY 2012-2013 delinquency rate of 8.00%) multiplied by FY 2013-2014’s assessment. The delinquency contingency will not be funded for FY 2013-2014.
5. Represents maximum assessment permitted under existing Proposition 218 authorization.
## ASSESSMENT DISTRICT NO. 98-3 (MALIBU ROAD)
### CITY OF MALIBU

**EXHIBIT A**
**FY 2013-2014 COST ESTIMATE**

<table>
<thead>
<tr>
<th>Task #</th>
<th>Description</th>
<th>FY 2012-2013 Budget Summary</th>
<th>Projected Year End Cost</th>
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<tr>
<td>I. CITY ADMINISTRATION</td>
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<td>C.</td>
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EXHIBIT B

ANNUAL ASSESSMENT REPORT
ASSESSMENT DISTRICT NO. 98-3
(MALIBU ROAD)

FISCAL YEAR 2013-2014

ASSESSMENT ROLL
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38 Records  Total:  100.00  $50,427.00
EXHIBIT C

ANNUAL ASSESSMENT REPORT
ASSESSMENT DISTRICT NO. 98-3
(MALIBU ROAD)

FISCAL YEAR 2013-2014

METHOD OF ASSESSMENT APPORTIONMENT
METHOD OF SPREAD OF ASSESSMENT

Assessments levied pursuant to the Municipal Improvement Act of 1913 (hereinafter referred to the "Act") must be based on the benefit which each property receives from the system of improvements. Furthermore, as a result of Proposition 218, more stringent standards have been imposed for determining benefit. For example, Proposition 218 requires that special and general benefits be separated, with the amount of any assessment limited to the special benefits so conferred. Neither the Act nor Proposition 218 specify the method or formula for apportioning benefit or distinguishing special from general benefits.

Identification of the benefit the reconstruction and maintenance of the system of improvements will render to the properties in the Assessment District is the first step in developing the assessment spread methodology. The next step is to determine if the properties in the Assessment District receive a direct and special benefit from the system of improvements which is distinct from benefit received by the general public. For this Assessment District these determinations were made by David Taussig & Associates, the Assessment Engineer; in consultation with the City's Geotechnical Consultant; and the City of Malibu Public Works Department.

Project Need

The primary purpose of the dewatering and monitoring system to be reconstructed and maintained by the AD No. 98-3 is the reduction of groundwater from rainfall and residential effluent percolating down to the slide plane. This reduction in groundwater stabilizes the landslide outlined on the assessment diagram attached as Exhibit D. Stabilization of the landslide plane provides two distinct types of benefit to property within AD No. 98-3: protection of the property (i.e. the parcels) located on the slide plane and protection of the roads within the District.

Assessment District Boundary

The District boundary as shown in Exhibit D was established to encompass those properties which are specifically benefited by the system of improvements. This includes all properties which are located in whole or in part within the ancient landslide area and all properties which are accessed via streets within the landslide area.
Specific Benefit

The system of improvements to be installed and maintained by the District specifically benefit the properties within the District in two distinct ways: protection of the property and protection of the roads. First, the dewatering system protects properties located within the ancient slide boundary by reducing the risk and degree of damage or distress suffered from slope failure and/or movement (the "protection" benefit). Second, access is maintained for those properties which are reached using roads affected by the slide (the "access" benefit). The benefits associated with Protection and Access are deemed to be equal, since use of the property cannot be fully enjoyed without either one.

Malibu Road is currently a one-way road conveying traffic to the west. However, in the event the road was blocked by a landslide event, the traffic pattern could be changed to allow access from the east, to properties located west of the slide area. Therefore there is no general benefit to the public and the Access benefit is specific to the properties within the slide area. Clearly, stabilization of the slide confers a special benefit enjoyed only by the properties which may be impacted by slope failure or movements. The April 1998 analysis prepared by City's Geotechnical Consultant, indicates the impacted properties are all located either within or on the slide boundary, or are located within the ancient slide boundary and would become unstable in the event of a landslide.

Method of Assessment

After the boundary of the District has been established and the determination of specific benefits has been made, the assessment to individual properties must be determined. As previously discussed, there are two types of direct and special benefit conferred upon property within the District, Protection and Access. Since not all properties receive both benefits, two zones have been established to distinguish those properties which only receive Access benefits from those which are within or on the ancient slide boundary and receive Protection benefits and Access benefits. Zone A encompasses those properties which receive both Protection and Access benefits, whereas Zone B encompasses those properties which receive Protection benefits only.

Protection benefits are allocated based on land use designation. The reason for this allocation is two fold. First, the proposed system of improvements has been sized to provide adequate dewatering capacity at full buildout. Second, the Protection benefit conferred upon each parcel of property is a function of each parcel’s land use designation and number of dwelling units. Each dwelling unit is deemed to be equally protected, therefore, no differentiation is made between single family or condominium/apartment units. For purposes of assigning Protection Benefits to each parcel, one dwelling unit equals one Benefit Assessment Unit (BAU).

Access benefits are allocated to each parcel of land based on the estimated number of trips for that parcel's land use designation. Trip factor source data are from the Institute of Transportation Engineers Trip Generation study (5th Edition). The trip generation factors are shown on the next page.
Trip Generation Factors and Benefit Assessment Units

<table>
<thead>
<tr>
<th>Land Use</th>
<th>Average Weekday Trips/Units</th>
<th>Benefit Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single Family</td>
<td>9.55</td>
<td>1.00</td>
</tr>
<tr>
<td>Condominium/Apartment</td>
<td>6.23</td>
<td>0.65</td>
</tr>
</tbody>
</table>

Examples of Assignment of Benefit Assessment Units

Examples of the assignment of benefit assessment units are provided below for four different parcels: (1) a single family residential parcel in Zone A, (2) a single family residential parcel in Zone B, (3) a parcel with a single condominium unit in Zone A, and (4) a parcel with four apartment units in Zone A.

(1) Single Family Residential Parcel in Zone A
    BAU for Protection Benefit  1.00
    BAU for Access benefit     1.00
    Total BAUs                 2.00

(2) Single Family Residential Parcel in Zone B
    BAU for Protection Benefit  1.00
    BAU for Access benefit     0.00
    Total BAUs                 1.00

(3) Parcel with Single Condominium Unit in Zone A
    BAU for Protection Benefit  1.00
    BAU for Access benefit     0.65
    Total BAUs                 1.65

(4) Parcel with Four Apartment Units in Zone A
    BAU for Protection Benefit  4.00 (4 units X 1 BAU/unit)
    BAU for Access benefit     2.60 (4 units X 0.65 BAU/unit)
    Total BAUs                 6.60

Exemption from Annual Assessment

Any property within the District that is restricted in use as open space or against which a deed restriction preventing development is recorded may be deemed exempt from the levy of annual maintenance assessments by the City Council of the City of Malibu.
EXHIBIT D

ANNUAL ASSESSMENT REPORT
ASSESSMENT DISTRICT NO. 98-3
(MALIBU ROAD)

FISCAL YEAR 2013-2014

ASSESSMENT DIAGRAM
ASSESSMENT DIAGRAM FOR
ASSESSMENT DISTRICT NO. 98–3
CITY OF MALIBU -- (MALIBU ROAD)
LOS ANGELES COUNTY, CALIFORNIA

Reference is hereby made to the Assessor maps of the County of Los Angeles for an exact description of the lines and dimensions of each lot and parcel.

LEGEND

- Boundary of A.D. No. 98–3
- Assessment District Identifier

SEE DETAIL A
SEE DETAIL B

PREPARED BY
DAVID TAUSSIG & ASSOCIATES, INC.

Filed in the office of the City Clerk of the City of Malibu this ___ day of _______, 19____.

Harry Peacock
City Clerk of the City of Malibu
County of Los Angeles, State of California

Recorded in the office of the City Engineer this ___ day of _______, 19____.

Rick Morgan, P.E.
City Engineer, City of Malibu

Filed this ___ day of _______, 19____, at the hour of ___ o'clock ___m, in Book of Maps of Assessment and Community Facilities Districts at page ___ and as Instrument No. ____, in the office of the County Recorder in the County of Los Angeles, State of California.

County Recorder of The County of Los Angeles
Reference is hereby made to the Assessor maps of the County of Los Angeles for an exact description of the lines and dimensions of each lot and parcel.

ASSESSMENT DIAGRAM FOR
ASSESSMENT DISTRICT NO. 98–3
CITY OF MALIBU -- (MALIBU ROAD)
LOS ANGELES COUNTY, CALIFORNIA

ASSESSMENT NUMBER A.P.N. SITUS ADDRESS
A01 4459–014–010 25377 MALIBU RD
A02 4459–014–009
A03 4459–014–008
A04 4459–014–007
A05 4459–014–006
A06 4459–014–005
A07 4459–014–004
A08 4459–014–003
A09 4459–014–002
A10 4459–014–001
A11 4459–013–001
A12 4459–013–002
A13 4459–016–012
A14 4459–016–013
A15 4459–016–014
A16 4459–016–015
A17 4459–016–016
A18 4459–016–017
A19 4459–016–018
A20 4459–017–020
A21 4459–017–019
A22 4459–017–021
A23 4459–017–022
A24 4459–017–023
A25 4459–017–003
A26 4459–017–004
A27 4459–017–005
A28 4459–017–006
A29 4459–017–007
A30 4459–017–030
A31 4459–017–031
A32 4459–017–032
A33 4459–017–033
B01 4459–013–021
B02 4459–014–018

An assessment was levied by the City Council on the lots, pieces, and parcels of land shown on this assessment diagram. The assessment was levied on the ____ day of _____. Reference is made to the assessment roll recorded in the office of the City Engineer for the exact amount of each assessment levied against each parcel of land shown on this assessment diagram.

Harry Peacock
City Clerk of the City of Malibu

PREPARED BY
DAVID TAUSSIG & ASSOCIATES, INC.