

**ANNUAL ASSESSMENT REPORT  
FOR FISCAL YEAR 2014-2015**

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



**JUNE 23, 2014**

**Prepared on Behalf of:**

**CITY OF MALIBU**  
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**Prepared by:**

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Public Finance  
Public Private Partnerships  
Urban Economics

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Newport Beach  
Riverside  
San Francisco  
Dallas

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## **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) 2014-2015.

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 2014-2015, the budget for FY 2013-2014, 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 2014-2015 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 2014-2015 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 2014-2015 is \$509.51 per benefit assessment unit, which reflects an increase of one and four hundredths percent (1.04%) 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 2014-2015 budget is \$54,391, 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 \$54,754 or 100.67% of the estimated FY 2014-2015 budget (90.00% of costs for operation/maintenance and replacement/special projects for an above-average rainfall year and 15.00% of the total assessment for delinquency contingency based upon the FY 2013-2014 delinquency rate). The total amount necessary to cover the budget and reserves is \$109,145; subtracting from this amount the estimated FY 2013-2014 year-end fund balance of \$7,941 results in a desired assessment levy of \$101,204. This exceeds the maximum assessment revenues of \$50,951 by \$50,253. Therefore, it is estimated that only \$4,501 of the \$54,754 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 2014-2015 and FY 2013-2014 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 2014-2015 and 2013-2014**

Zone/Land Use	Benefit Units	Actual Annual Assessment		Maximum Annual Assessment	
		FY 2014-2015	FY 2013-2014	FY 2014-2015	FY 2013-2014
Zone A – Protection & Access					
Single Family Home	2.00	\$1,019.02	\$1,008.54	\$1,019.02	\$1,008.54
Condominium/Apartment	1.65	\$840.69	\$832.05	\$840.69	\$832.05
Zone B – Protection Only					
Single Family Home	1.00	\$509.51	\$504.27	\$509.51	\$504.27
Condominium/Apartment	1.00	\$509.51	\$504.27	\$509.51	\$504.27
Total Budget		\$50,950.98	\$50,427.00	\$50,950.98	\$50,427.00
Total Benefit Units		100	100	100	100

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**

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

**FISCAL YEAR 2014-2015**

**COST ESTIMATE**

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

**EXHIBIT A  
FY 2014-2015 COST ESTIMATE**

<u>Task #</u>	<u>Description</u>	<u>FY 2013-2014 Budget Summary</u>	<u>Projected Year End Cost</u>	<u>FY 2014-2015 Budget Summary</u>
<b>I. CITY ADMINISTRATION</b>				
A.	Report Preparation, Assessment Roll, Noticing	\$2,418	\$2,418	\$2,443
B.	Project administration	\$5,670	\$5,670	\$5,670
C.	Legal fees	\$300	\$300	\$300
D.	Tax Collector's fee	\$10	\$10	\$10
	SUBTOTAL (I)	----- \$8,398	----- \$8,398	----- \$8,423
<b>II. DEWATERING SYSTEM MONITORING AND MAINTENANCE</b>				
A.	Monitoring <sup>1</sup>	\$6,364	\$6,000	\$7,308
B.	Well & Hydrauger Maintenance	\$7,799	\$12,000	\$12,800
C.	Miscellaneous Observations	\$1,707	\$427	\$1,000
D.	Data Plotting and Analysis	\$6,092	\$3,600	\$4,680
E.	Project Administration	\$3,169	\$2,400	\$4,688
F.	Annual Report	\$5,605	\$6,309	\$5,492
	SUBTOTAL (II)	----- \$30,736	----- \$30,736	----- \$35,968
<b>III. CAPITAL IMPROVEMENT REPLACEMENTS AND SPECIAL PROJECTS</b>				
A.	Slope Inclinometer Replacement / Rehabilitation	\$0		\$0
B.	Dewatering Well Replacement / Rehabilitation	\$0		\$4,000
C.	Conveyance Line Replacement / Rehabilitation	\$8,000	\$8,000	\$2,000
D.	Electrical System Replacement / Rehabilitation	N/A	N/A	\$2,000
	SUBTOTAL (III)	----- \$8,000	----- \$8,000	----- \$8,000
<b>IV. ENERGY COSTS</b>				
A.	Energy Costs	\$2,000	\$2,000	\$2,000
	SUBTOTAL (IV)	----- \$2,000	----- \$2,000	----- \$2,000
<b>TOTAL EXPENDITURES (I - IV)</b>		<b>\$49,134</b>	<b>\$49,134</b>	<b>\$54,391</b>

**ASSESSMENT DISTRICT NO. 98-3 (MALIBU ROAD)**  
**FISCAL YEAR 2014-2015 BUDGET<sup>1</sup>**

<b>FY 2013-2014 RESOURCES</b>		
1.	Beginning Fund Balance (Audited)	\$14,212
2.	Assessment Proceeds <sup>2</sup>	\$42,863
3.	TOTAL FY 2013-2014 RESOURCES AVAILABLE  (Line 1+ Line 2)	  \$57,075
<b>FY 2013-2014 EXPENDITURES</b>		
4.	Operation & Maintenance and Other Expenditures (Projected)	(\$49,134)
5.	FY 2013-2014 ENDING FUND BALANCE  (Line 3+ Line 4)	  \$7,941
<b>FY 2014-2015 EXPENDITURES</b>		
6.	Estimated Operation/Maintenance and Replacement/Special Projects  (See attached FY 2014-2015 Cost Estimate)	  (\$43,968)
7.	Estimated City Administration and Energy Costs  (See attached FY 2014-2015 Cost Estimate)	  (\$10,423)
8.	Reserve Amount (10.24% x Line 6) <sup>3</sup>	(\$4,501)
9.	Delinquency Contingency (0.00% x Line 11) <sup>4</sup>	\$0
10.	TOTAL FY 2014-2015 EXPENDITURES	(\$58,892)
11.	ASSESSMENT <sup>5</sup>	\$50,951
12.	Estimated FY 2014-2015 Surplus/(Deficit)  (Line 5 + Line 10 + Line 11)	  \$0

<sup>1</sup> Numbers in parentheses represent expenditures. Positive numbers represent revenue sources.

<sup>2</sup> Reflects the estimated assessment revenue collected by the County Tax-Collector through April 18, 2014.

<sup>3</sup> Required reserve amount for above average rainfall and other unknowns is equal to 90% of estimated expenditures. The actual reserve amount is equal to 10.24% of FY 2014-2015's estimated expenditures.

<sup>4</sup> Required delinquency contingency (FY 2013-2014 delinquency rate of 15.00%) multiplied by FY 2014-2015's assessment. The delinquency contingency will not be funded for FY 2014-2015.

<sup>5</sup> Represents maximum assessment permitted under existing Proposition 218 authorization.



**EXHIBIT B**

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

**FISCAL YEAR 2014-2015**

**ASSESSMENT ROLL**

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**Fiscal Year 2014-2015 Preliminary Assessment Roll  
City of Malibu  
Assessment District No. 98-3 (Malibu Canyon Road)**

Assessor's Parcel Number	Assessment Number	BAU	FY 2014-15 Assessment
4459-013-001	A11	2.00	\$1,019.02
4459-013-002	A12	2.00	\$1,019.02
4459-013-021	B01	1.00	\$509.51
4459-014-001	A10	2.00	\$1,019.02
4459-014-002	A09	2.00	\$1,019.02
4459-014-003	A08	2.00	\$1,019.02
4459-014-004	A07	2.00	\$1,019.02
4459-014-005	A06	2.00	\$1,019.02
4459-014-006	A05	2.00	\$1,019.02
4459-014-007	A04	2.00	\$1,019.02
4459-014-008	A03	2.00	\$1,019.02
4459-014-009	A02	2.00	\$1,019.02
4459-014-010	A01	2.00	\$1,019.02
4459-014-018	B02	1.00	\$509.51
4459-016-012	A13	2.00	\$1,019.02
4459-016-013	A14	2.00	\$1,019.02
4459-016-014	A15	3.30	\$1,681.38
4459-016-015	A16	6.60	\$3,362.77
4459-016-016	A17	3.30	\$1,681.38
4459-016-017	A18	4.95	\$2,522.07
4459-016-018	A19	4.95	\$2,522.07
4459-017-002	A24	6.60	\$3,362.77
4459-017-003	A25	2.00	\$1,019.02
4459-017-004	A26	8.25	\$4,203.46
4459-017-005	A27	2.00	\$1,019.02
4459-017-006	A28	8.25	\$4,203.46
4459-017-019	A21	1.65	\$840.69
4459-017-020	A20	1.65	\$840.69
4459-017-021	A22	1.65	\$840.69
4459-017-022	A23	1.65	\$840.69
4459-017-030	A30	1.65	\$840.69
4459-017-031	A31	1.65	\$840.69
4459-017-032	A32	1.65	\$840.69
4459-017-033	A33	1.65	\$840.69
4459-017-039	A29-A	1.65	\$840.69
4459-017-040	A29-B	1.65	\$840.69
4459-017-041	A29-C	1.65	\$840.69
4459-017-042	A29-D	1.65	\$840.69
<b>38 Records</b>	<b>Total:</b>	<b>100.00</b>	<b>\$50,950.98</b>

**EXHIBIT C**

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

**FISCAL YEAR 2014-2015**

**METHOD OF ASSESSMENT APPORTIONMENT**

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## **EXHIBIT C**

### **ANNUAL ASSESSMENT REPORT ASSESSMENT DISTRICT No. 98-3 (MALIBU ROAD)**

**FOR FISCAL YEAR 2014-2015**

#### **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 landside 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 (5<sup>th</sup> Edition). The trip generation factors are shown on the next page.

### Trip Generation Factors and Benefit Assessment Units

Land Use	Average Weekday Trips/Units	Benefit Assessment
Single Family	9.55	1.00
Condominium/Apartment	6.23	0.65

#### 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	<u>1.00</u>
Total BAUs	2.00
  
- (2) Single Family Residential Parcel in Zone B
 

BAU for Protection Benefit	1.00
BAU for Access benefit	<u>0.00</u>
Total BAUs	1.00
  
- (3) Parcel with Single Condominium Unit in Zone A
 

BAU for Protection Benefit	1.00
BAU for Access benefit	<u>0.65</u>
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	<u>2.60</u> (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**

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

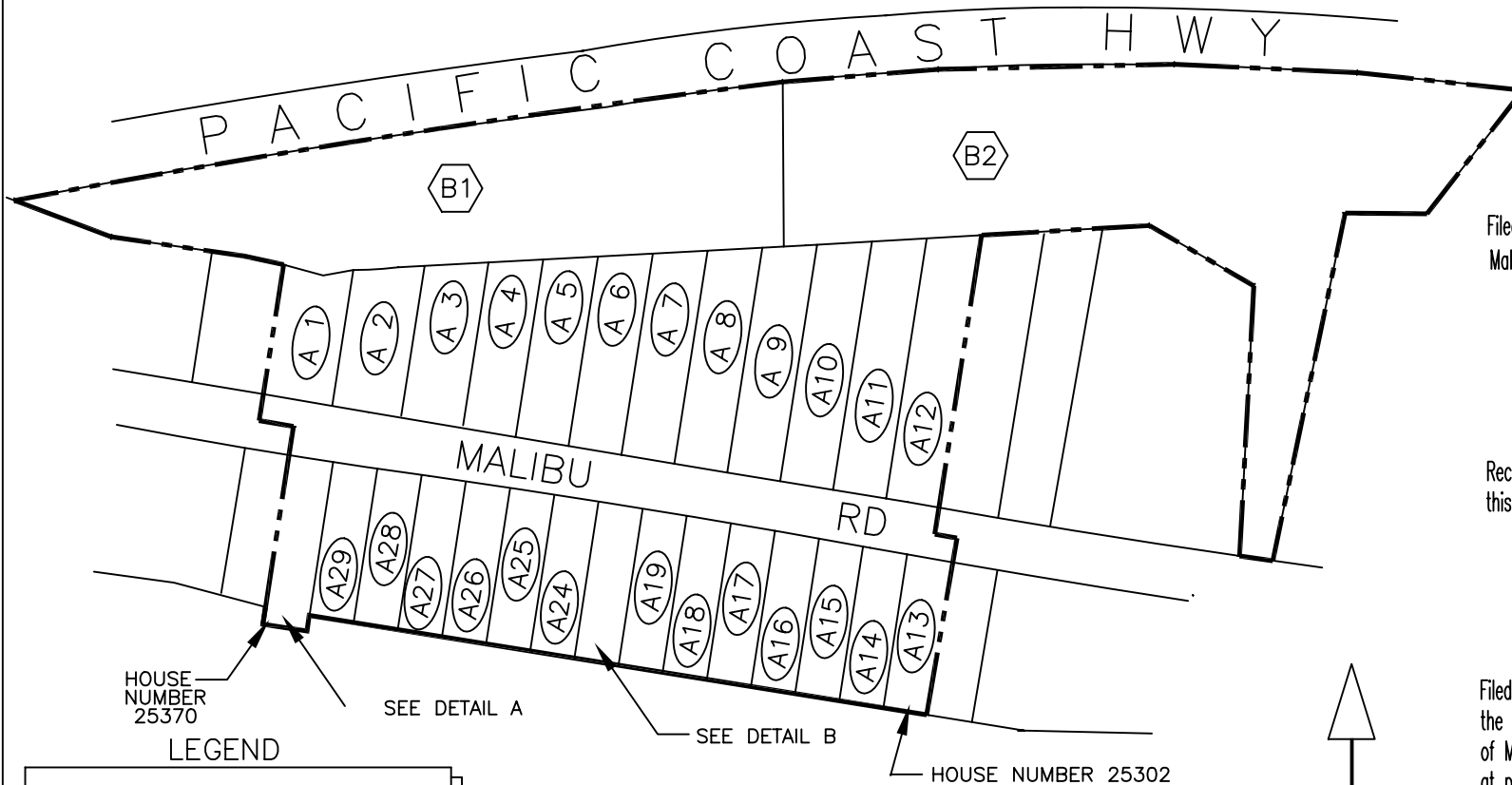
**FISCAL YEAR 2014-2015**

**ASSESSMENT DIAGRAM**

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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.



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

HOUSE  
NUMBER  
25370

SEE DETAIL A

SEE DETAIL B

HOUSE NUMBER 25302

LEGEND

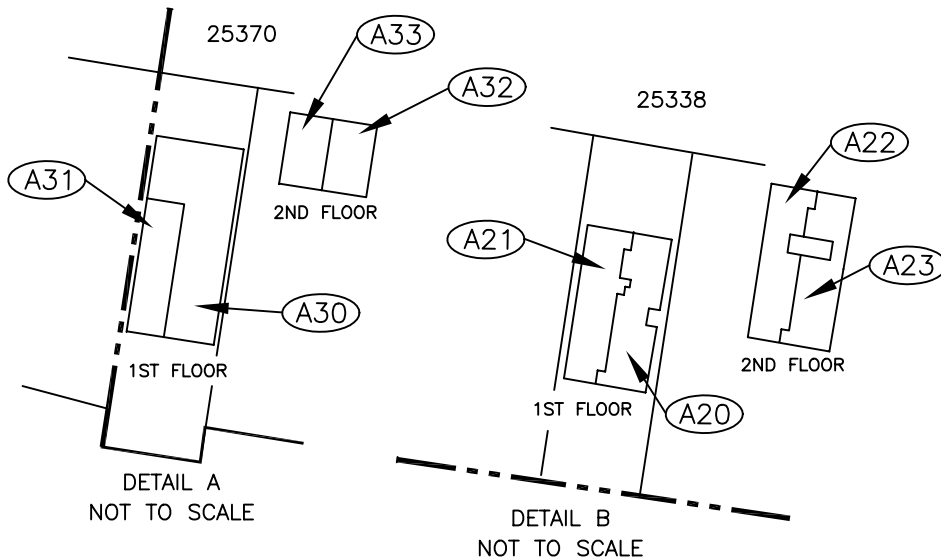
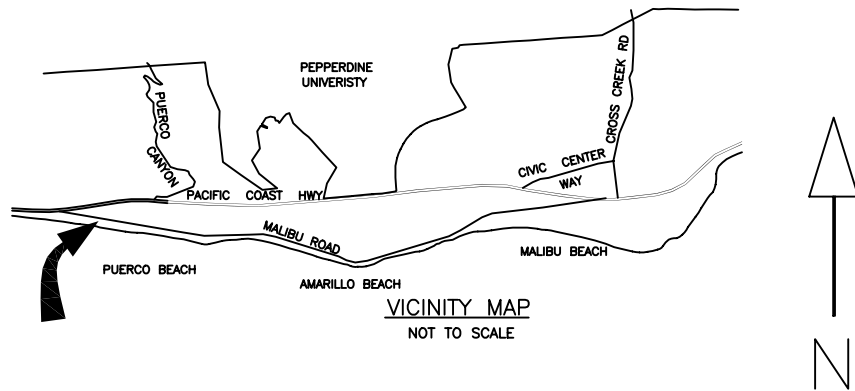
--- Boundary of A.D. No. 98-3

(Ann) (Bn) Assessment District Identifier



## 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.



PREPARED BY  
DAVID TAUSSIG & ASSOCIATES, INC.

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	25331 MALIBU RD
A08	4459-014-003	25325 MALIBU RD
A09	4459-014-002	25321 MALIBU RD
A10	4459-014-001	25315 MALIBU RD
A11	4459-013-001	
A12	4459-013-002	25307 MALIBU RD
A13	4459-016-012	25302 MALIBU RD
A14	4459-016-013	25306 MALIBU RD
A15	4459-016-014	25308 MALIBU RD
A16	4459-016-015	25316 MALIBU RD
A17	4459-016-016	25322 MALIBU RD
A18	4459-016-017	25328 MALIBU RD
A19	4459-016-018	25330 MALIBU RD
A20	4459-017-020	25338 MALIBU RD
A21	4459-017-019	25338 MALIBU RD
A22	4459-017-021	25338 MALIBU RD
A23	4459-017-022	25338 MALIBU RD
A24	4459-017-002	25342 MALIBU RD
A25	4459-017-003	25346 MALIBU RD
A26	4459-017-004	25350 MALIBU RD
A27	4459-017-005	25360 MALIBU RD
A28	4459-017-006	25362 MALIBU RD
A29	4459-017-007	25366 MALIBU RD
A30	4459-017-030	25370 MALIBU RD
A31	4459-017-031	25372 MALIBU RD
A32	4459-017-032	25370 MALIBU RD
A33	4459-017-033	25372 MALIBU RD
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 \_\_\_\_\_, 19\_\_\_\_. 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