

RESOLUTION NO. 2024-98

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
ESCONDIDO, CALIFORNIA, APPROVING THE
ASSESSMENT ENGINEER'S REPORT AND APPROVING THE
ANNUAL LEVY AND COLLECTION OF ASSESSMENTS IN
ZONES 1 THROUGH 38 OF THE ESCONDIDO LANDSCAPE
MAINTENANCE DISTRICT FOR FISCAL YEAR 2024/2025

WHEREAS, the City Council of the City of Escondido ("City") has previously formed a maintenance district pursuant to the terms of the "Landscaping and Lighting Act of 1972," being Division 15 Part 2 of the Streets and Highways Code of the State of California ("1972 Act"), Article XIID of the Constitution of the State of California ("Article XIID"), and the Proposition 218 Omnibus Implementation Act, Government Code Section 53750 and following, ("Implementation Act") (the 1972 Act, Article XIID, and the Implementation Act are referred collectively as the "Assessment Law"). Such maintenance district is known and designated as the Escondido Landscape Maintenance Assessment District ("Maintenance District"); and

WHEREAS, there has been established by the City, 38 zones within the Maintenance District (each individually referenced as a "Zone"); and

WHEREAS, the City Council also previously received and preliminarily approved a report of the Assessment Engineer ("Assessment Engineer's Report"), a copy of which is attached hereto as Exhibit "A" and by this reference incorporated herein, for Zones 1 through 38 of the Maintenance District as required by the 1972 Act, and this City Council desires to continue with the proceedings for the annual levy and collection; and

WHEREAS, this City Council carefully examined and reviewed the Assessment Engineer's Report as presented, and is satisfied with each and all of the items and documents as set forth therein pertaining to Zones 1 through 38 of the Maintenance District and is satisfied that the assessments for Zones 1

through 38 have been spread in accordance with the special benefits received from the improvements to be maintained, as set forth in the Assessment Engineer's Report; and

WHEREAS, the City Council desires to confirm and approve such final Assessment Engineer's Report and to authorize the annual levy and collection of the assessments for Zones 1 through 38 of the Maintenance District for Fiscal Year 2024/2025; and

WHEREAS, the City Council finds the Maintenance District as exempt from the California Environmental Quality Act (Public Resources Code Section 21000 and following) ("CEQA") pursuant to section 15302(d) of the State CEQA guidelines.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Escondido, California, as follows:

1. That the above recitals are true.
2. Based upon the Assessment Engineer's Final Report, attached as Exhibit "A" to this Resolution, the testimony and other evidence received at the public hearing, it is hereby determined that:
 - (a) The proportionate special benefit derived by each parcel proposed to be assessed has been determined in relationship to the entirety of the cost of maintenance of the improvements.
 - (b) No assessment is proposed to be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit to be conferred on such parcel from the improvements.
 - (c) Only special benefits have been assessed.

3. That the Assessment Engineer's Final Report is hereby approved and is ordered to be filed in the office of the City Clerk as a permanent record and to remain open to public inspection.

Reference is made to said Assessment Engineer's Final Report for a full and detailed description of:

- (a) The existing improvements to be maintained;
- (b) The maintenance of the improvements to be performed;
- (c) The estimates of costs of the maintenance of the improvements to be performed, including the cost of incidental expenses in connection therewith, and including that portion of the costs and expenses representing the special benefits to be conferred by such maintenance of the improvements on the parcels within Zones 1 through 38 of the Maintenance District;
- (d) The diagram of the Maintenance District and the zones (Attachment "1" to the Staff Report) which is attached hereto showing (i) the exterior boundaries of the Maintenance District; (ii) the boundaries and zones within the Maintenance District; and (iii) the lines and dimensions of each parcel of land within the Maintenance District; provided, however, such diagram may refer to the San Diego County Assessor's maps for detailed description of such lines and dimensions, in which case such maps shall govern for all details concerning such lines and dimensions; and
- (e) The assessment of the total amount of the cost and expenses of the maintenance of the improvements upon the several divisions of land in the Maintenance District in proportion to the estimated special benefits to be conferred on such subdivisions, respectively, by such maintenance and the assessments upon assessable lots and parcels of land within the Maintenance District.

4. That the public interest and convenience requires the Fiscal Year 2024/2025 annual levy

and collection of the assessments for Zones 1 through 38 of the Maintenance District as set forth and described in the Assessment Engineer's Final Report; and further it is determined to be in the best public interest and convenience to levy and collect annual assessments to pay the costs and expense of said maintenance and improvements as estimated in the Assessment Engineer's Final Report. All costs and expenses of the maintenance and incidental expenses have been apportioned and distributed to the benefiting parcels in Zones 1 through 38 of the Maintenance District in accordance with the special benefits received from the existing improvements.

5. The City Clerk is hereby ordered and directed to immediately file a certified copy of the diagram and assessment with the County Auditor. Said filing to be made no later than August 10, 2024.

6. After the filing of the diagram and assessment, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount assessed thereupon, as shown in the assessment.

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

8. The annual assessments as above authorized and confirmed and levied for these proceedings will provide revenue to finance the maintenance of authorized improvements for Zones 1 through 38 of the Maintenance District in the fiscal year commencing July 1, 2024, and ending June 30, 2025.

9. This Resolution shall take effect immediately upon its adoption.