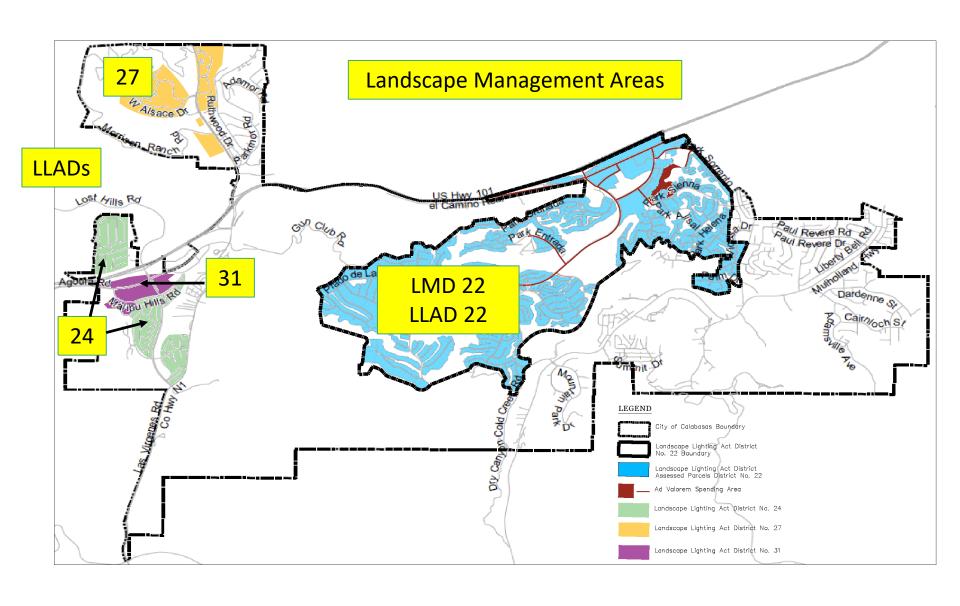


City of Calabasas Presentation on Policies and Procedures for Landscape Management

October 25, 2023

Dan Bergmann, P.E.
IGService
dan@igservice.com



Timeline

Year	Establishment of:			
1911 -	"The Improvement Act of 1911"			
1968	LMD 22 (Ad Valorem)			
1972	"Landscape and Lighting Act"			
1978 1979	Proposition 13 limits property tax to 1% LLAD 22			
1984 -	LLAD 24 and 27			
1989	LLAD 32			
1991 -	Calabasas Incorporated			
1995	LMD 22 & LLADs transferred to city			

LMD 22 vs the LLADs

LMD 22 Ad Valorem

VS.

LLAD Assessment District

1911 Improvement Act

1972 LLAD Law

Within 1% General Tax Levy

Beyond 1% General Tax Levy

Changes with property value

Changes with inflation index

One LMD 22 area (Fund 21)

Four LLAD areas (22, 24, 27, 32)

Four Common Benefit Zones

40 Zones

Property owners don't decide

Property owners decide

LMD 22 "Ad Valorem" Tax

- The LMD 22 portion is approximately 0.04% of the 1% General Tax: "Four cents of every dollar"
- LMD 22 revenue approximately \$2.5M/yr
- LMD 22 fund balance approximately \$8M

DETAIL OF TAXES DUE FOR				2068 021 0	10 3	22 000 94
		AGENC'	Y PHONE NO	O. RATE		AMOUNT
	GENERAL TAX LEVY					
	ALL AGENCIES			1.000000	\$	8,727.89
	VOTED INDEBTEDNESS					
	METRO WATER DIST			.003500	\$	30.55
	COMMNTY COLLEGE			.024882		217.16
	UNIFIED SCHOOLS			.063625		555.31
						333.31
	DIRECT ASSESSMENTS					
	CALABASAS ST LT	(626)	300-4891	©E.	\$	28.00
	LAND/LIGHT #22		755-6864		4	1,032.59
	CONSLIDATED SEWER	ethnountilleriese mentensechtungsvoor	300-3340			50.50
	SAFE CLEAN WATER		275-7297			72.53
	FLOOD CONTROL		979-5498			57.70
	LAS VIRGENES WTR		427-4304			10.00
	LVUSD MEASURE E	(800)	273-5167			98.00
	LA WEST MOSQ AB		915-7370			14.65
	RPOSD MEASURE A		265-2600			47.68
	MWD STANDBY #1		807-6864			8.02
	LA CO FIRE DEPT		881-6151			73.68
1	TRAUMA/EMERG SRV		587-2862			
ļ	The second secon	(000)	JO. LOUL			140.25

Agency	Original County Description	Basic Rate
001.05	Los Angeles County	0.2563906
001.20	LA County Accum. Cap. Outlay	0.0001109
007.30	Los Angeles Consolidated Fire District	0.1705127
007.31	LA County Fire FFW	0.0063321
023.81	County Lighting District Calabasas	0.0032000
030.10	LA County Flood DR. IMP. District Maint.	0.0016611
030.70	LA County Flood Control Maint.	0.0094005
061.10	LA County West Vector Control Dist.	0.0002343
068.22	RCD of the Santa Monica Mountains	0.0007293
126.01	Tax District #1	0.0471857
126.21	City of Calabasas Library Fund 28	0.0225591
126.22	Landscape Maintenance #22	0.0438973
363.05	Las Virgenes Muni. Water Dist.	0.0006758
363.51	Las Virgenes Muni. Water Dist IMP.D.U-2	0.0004943
400.00	Educational Rev. Augmentation Fund	0.0695424
400.01	Educational Aug. Fund Impound	0.1329720
400.15	County School Services	0.0013754
400.21	Childrens Instil. Tuition Fund	0.0027296
805.04	LA City Community College District	0.0293510
805.20	LA Community College Children's Center Fund	0.0003035
881.03	Las Virgenes Unified School District	0.1930918
881.06	County School Service Fund- Las Virgenes	0.0072507
	Total	1.0000000