

ENGINEER'S REPORT
REGARDING ANNUAL ASSESSMENT FOR
LANDSCAPE MAINTENANCE PURPOSES
PURSUANT TO PROVISIONS OF THE
LANDSCAPE AND LIGHTING ACT OF 1972
(PART 2, DIVISION 15, STREETS AND HIGHWAY CODE,
STATE OF CALIFORNIA)

Prepared By
District Consultant
for the
Board of Commissioners
of the
Wilmington Cemetery District
Fiscal Year 2024-2025

WILMINGTON CEMETERY LLA DISTRICT NO. 1

ENGINEER'S REPORT

On August 3, 1987 by action of the Board of Commissioners of the Wilmington Cemetery District of the county of Los Angeles (BOARD), a Resolution was adopted to form an assessment district for landscape maintenance purposes pursuant to provisions of the Landscaping and Lighting Act of 1972, being part of Division 15 of the Streets and Highway code of the State of California. In order to provide funds for the continued operations and landscape maintenance services provided by the existing Wilmington Cemetery Facility, said code requires an Engineer's Report to be submitted prior to the adoption of a Resolution of Intention to levy and collect the annual assessments.

The existing district includes all the taxable properties located within the existing Wilmington Cemetery District. The boundary of the district is shown on the attached Exhibit "A-1" and the legal description of this boundary is shown on the attached Exhibit "B".

Landscape maintenance district maps and plans and specifications showing a diagram of the assessment district, indicating the general nature, location and extent of the improvements and the exterior boundaries of the district are on file with the BOARD and are hereby made part by reference. All of these parcels receive the same benefits. The attached Exhibit "A-2" identifies the location and extent of improvements to be maintained during the 2024 - 2025 fiscal year.

All parcels of real property affected are within the 1986-87 Tax Rate Areas (TRA's) listed in Exhibit "C", attached hereto and made a part hereof, and are more particularly described in maps prepared in accordance with Section 327 of the Revenue and Taxation code, and are hereby made a part hereof by reference.

The Landscaping and Lighting Act of 1972, provides for assessment of landscape maintenance cost against the benefited properties within the assessment district. The act states that "The net amount to be assessed upon the lands within the assessment district may be apportioned by a formula or method which fairly distributes the net amount amongst all assessable lots or parcels in proportion to the estimated benefits to be received by each lot or parcel from the improvements". (Section 22573 of the Streets and Highway Code). The application of this method in the assessment of the various lots or parcels is shown in detail in Exhibit "D", attached hereto and made a part hereof.

The estimated cost for the 2024 - 2025 fiscal year of operating the district and per parcel assessments are shown in Exhibit "E", attached hereto and made a part hereof. An evaluation of these estimated costs has been made and all such estimated costs appear to be reasonable and appropriate.

Being an existing maintenance assessment district prior to the passage of Proposition 218 on November 5, 1996, the assessment is exempt from the procedures and approval process set forth in Section 4 of Proposition 218. Subsequent increases in the assessment shall be subject to the procedures and approval process set forth in Section 4 Proposition 218.

The total estimated expenses for maintenance in the 2024-2025 fiscal year is approximately \$107,774. It is anticipated there will be no surplus in the project account at the end of Fiscal Year 2024-2025. The estimated assessment receipts will be \$107,774. Since there will be no increase in the assessments, only one hearing is required and no additional balloting is required.

EXHIBIT "A-1"
ENGINEER'S REPORT
WILMINGTON CEMETERY LLA DISTRICT NO. 1

District boundary

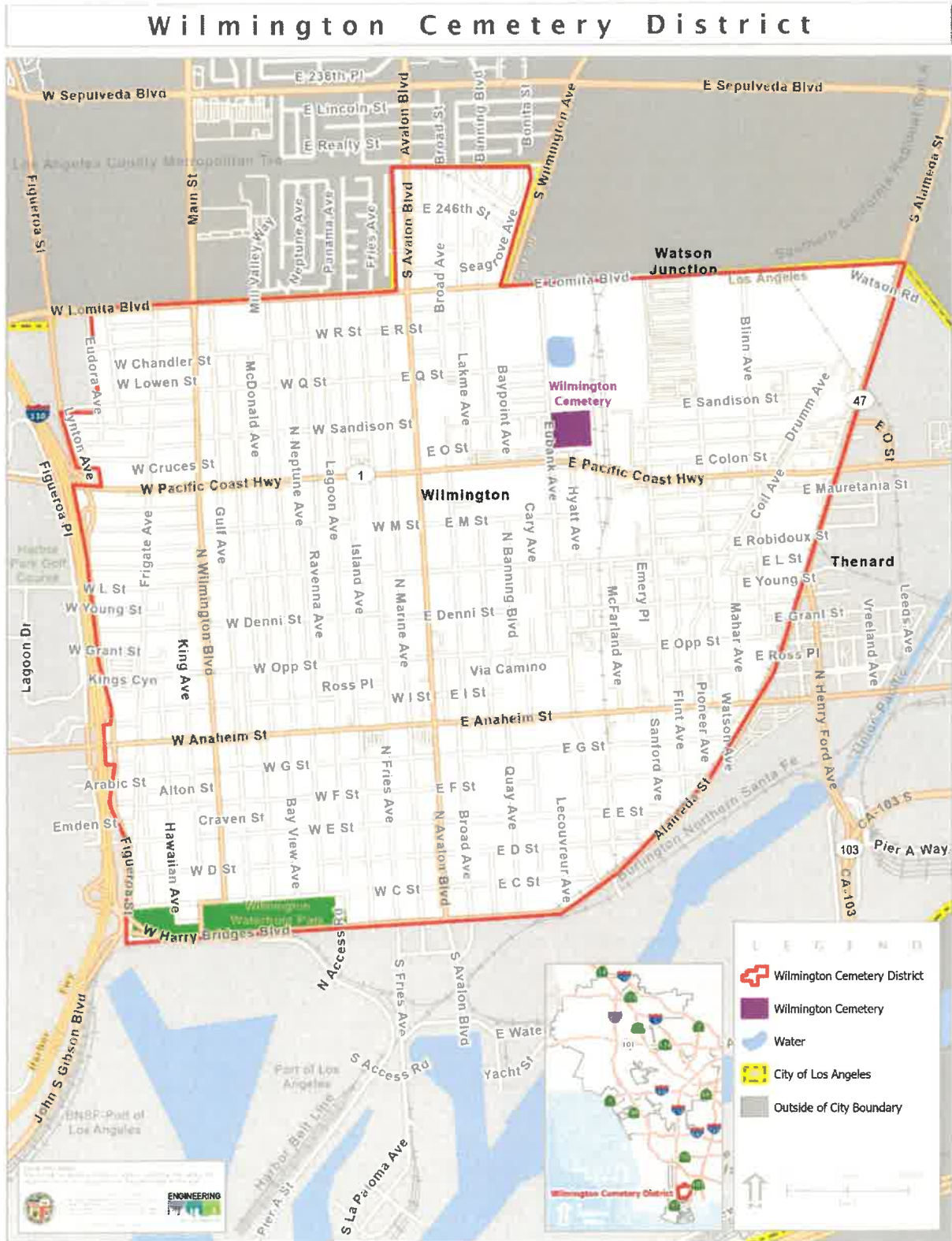


EXHIBIT "B"
ENGINEER'S REPORT
WILMINGTON CEMETERY LLA DISTRICT NO. 1

Legal description of the District boundary

All that certain parcel of land in the City of Los Angeles, County of Los Angeles, state of California, bounded and described as follows:

Beginning at a certain angle point in the northerly boundary of the City of Los Angeles as the same existed on August 21, 1958, said angle point being in the intersection of Figueroa Street and Lomita Boulevard; thence easterly along boundary of said City of Los Angeles and following the same in all its various courses to the northwesterly line of that certain strip of land 100 feet wide, for railroad purposes, described in deed to Phineas Banning recorded in book 13, page 615 of Deeds in the Office of the Recorder of the County of Los Angeles; thence southwesterly along said northwesterly line and Railroad Company Right of Way, 100 feet wide, (formerly Los Angeles and San Pedro Railroad Company Right of Way) referred to in deed to said last mentioned railroad recorded in Book 13, page 238 of said deeds, to the westerly prolongation of the center line of B Street, 66 feet wide, as shown on map of Tract No. 4006 recorded in Book 47, page 62 of maps in the office of said recorder; thence westerly, in a direct line, to the intersection of the southerly prolongation of the westerly line of Lot 19 of Leo's Tract as shown on map recorded in Book 12, page 84 of said maps with the center line of B Street (Formerly First Street) 66 feet wide, as shown on said last mentioned map; thence westerly along the westerly prolongation of said last mentioned center line to the southerly prolongation of that certain course in the center line of Figueroa Street described in Parcel A of deed to the City of Los Angeles recorded in book 15950, page 183 of Official Records in the office of said Recorder, as having bearing and length of South 1° 58' 17" west 800 feet; thence northerly along said last mentioned prolongation and certain course and continuing northerly along said last mentioned center line to the westerly prolongation of the northerly line of Lot 62 of Mar Vista Tract as shown on map recorded in Book 7, page 40 of said maps, thence northerly along a line that is parallel with and 5 feet westerly measured at right angles from the westerly line of Lot 38 of said last mentioned tract to the southerly prolongation of that certain course described in Parcel A of deed to said City (for Figueroa street) recorded in Book 15859, page 244 of said Official Records as having a bearing and length of 8° 14' 58" west 272.43 feet; thence northerly, along said mentioned prolongation and center line, northerly along the center line of Figueroa Street, 100 feet wide, as said last mentioned center line is shown on map of Tract No. 15610 recorded in Book 345, pages 36 and 37 of said Maps and northerly along the center line of Figueroa Street, 100 feet wide, as said last mentioned center line is shown on map filed as Exhibit "A" in Case No. 331053 of the Superior court of the State of California in and for the County of Los Angeles to the westerly prolongation of the center line of R Street (formerly Helena Street) 60 feet wide, as shown on map of Tract No. 909 recorded in Book 16, page 182 and 183 of said maps; thence northerly, in a direct line, to the certain angle point in said City boundary lying in Figueroa Street and approximately 200 feet southerly from the point of beginning; thence northerly along said City boundary to the point of beginning.

EXHIBIT "A-2"
ENGINEER'S REPORT
WILMINGTON CEMETERY LLA DISTRICT NO. 1

Improvement Area to be maintained during the 2024-2025 fiscal year

Wilmington Cemetery



EXHIBIT "C"
ENGINEER'S REPORT
WILMINGTON CEMETERY LLA DISTRICT NO. 1
Tax Rate Areas

TRAS

0018

0032

0321

0394

0399

0400

0401

0402

EXHIBIT "D"
ENGINEER'S REPORT
WILMINGTON CEMETERY LLA DISTRICT NO. 1
Assessment Method

The Landscaping and Lighting Act of 1972 indicates that landscaping assessments may be apportioned by any formula or method which fairly distributes costs along all lots or parcels within the district on proportion to the estimated benefits received. The primary benefit of the landscape maintenance services provided is the beautification of the Wilmington Cemetery facility and the enhancement of the property values within the community.

Although zoning has been considered in determining benefit, the landscaping improvements to be maintained by the district during the 2024-2025 Fiscal Year are located within the Wilmington Cemetery facility serving the Wilmington Cemetery District community. The primary benefits derived from the maintenance of these landscape improvements are the beautification of the cemetery and the general enhancement of the property values within the community because of the existence of this landscaped cemetery facility. The cemetery district was established in 1958. Since that time the residents of the Wilmington Cemetery District and their families have enjoyed the burial rights in the cemetery maintained by the cemetery district. In view that the benefits derived apply equally to all residents, businesses and parcels, it has been determined that all taxable parcels will receive the same assessment.

The cost to be assessed to each taxable parcel will be determined by dividing the total estimated operational cost of the district by the total number of taxable parcels.

EXHIBIT "E"
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WILMINGTON CEMETERY LLA DISTRICT NO. 1

2024-2025 Estimated Operating Cost

Expenses

Contractual

Accounting	\$1,800
Auditing	\$1,800
Counsel, Legal	\$1,000
Disposal Service	\$1,700
Insurance	\$20,000
Other Repair & Maintenance	\$0
Road Repair	\$0
Trenching	\$1,000
Uniforms	\$700
<i>SUB-TOTAL:</i>	<i>\$28,000</i>

Non-Contractual

Maintenance Labor	\$40,600
Office Labor	\$10,300
Payroll Taxes	\$6,000
Auto Expenses	\$2,000
Dues/Subscriptions	\$100
Computer	\$0
<i>SUB-TOTAL:</i>	<i>\$59,000</i>

Supplies & Materials

Fertilizer	\$1,950
Equipment	\$1,053
Office	\$200
Supplies/Building/Outside	\$5,289
Rentals	\$0
Vases, Cans	\$0
Vaults	\$8,492
<i>SUB-TOTAL:</i>	<i>\$8,492</i>

Utilities

Electricity & Water	\$12,000
Telephones	\$282
<i>SUB-TOTAL:</i>	<i>\$12,282</i>

TOTAL: \$107,774