



**Concerned Residents Civic Group**

# **LLAD #39 FY2023-24 Assessments**

- **Formed in FY2014-15**
  - Maximum assessment set with Annual CPI adjustment = now **\$431.07**
    - Based on **430** homes, NOT **1059** – should be closer to **\$175**
    - Special Assessment for each parcel (home)
- **District composed ONLY of Heritage homes**
- **Supports only Heritage Park**
- **FY2019-20, FY2020-21 Refunded as park was not completed**
- **FY2022-23 Withheld by EDC following 2021 Grand Jury Report**
- **FY2023-24 Levied Assessment = \$150.11**
  - Authorized by 4-1 vote



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- Direct Costs
- Administrative Costs
- Reserves
- General Benefit Contribution
  - Outside Heritage
- Assessable parcels = Heritage lots
- **(Special) Benefit Units**
  - 1 Single Family Residence = 1.00
  - Undeveloped/Vacant land = 0.25
  - 7/2022 Units 795+66=861
  - 5/2023 Units 901+39=940
- We are being OVERTAXED!

Table 4: Estimate of Cost and Budget

<i>Direct Costs</i>	
Salaries & Benefits	\$15,086
Services & Supplies	\$54,607
Capital Improvements/Replacements	\$0
<b>Subtotal</b>	<b>\$69,693</b>
<i>Administration Costs</i>	
County Collection Charges	\$757
Professional Fees	\$669
Administrative Overhead	\$18,844
<b>Subtotal</b>	<b>\$20,269</b>
<i>Levy Breakdown</i>	
Total Direct and Administration Costs	\$89,962
Available Fund Balance 7/1/22	(\$61,703)
Contribution to/(from) General Reserve	\$0
Contribution to/(from) Equipment Reserve	\$0
Contribution to/(from) Operating Reserve	\$37,484
Contribution to/(from) Capital Improvement Reserve	\$0
Contribution to/(from) Deferred Maintenance Reserve (FY2022)	\$24,219
Contribution to/(from) Deferred Maintenance Reserve (FY2023)	\$30,600
Contribution to/(from) Sidewalk Reserve	\$0
Contribution to/(from) Tree Mitigation Reserve	\$0
Contribution to/(from) Trail Reserve	\$0
Contribution (from) General Fund	(\$19,072)
<b>Balance to Levy</b>	<b>\$101,490</b>
<i>District Statistics</i>	
Total Assessable Parcels	731.00
Total Benefit Units	662.00
<b>Fiscal Year 2022-23 Levy Per Benefit Unit</b>	<b>\$153.30</b>
<b>Total Assessment Levy*</b>	<b>\$101,485</b>



# Special vs General Benefit

The process of calculating the **special benefit** is summarized as follows:

1. Identify all benefit factors (both General and Special) derived from the Improvements
2. Estimate the proportion of total benefits that are general benefits
3. Determine the relative special benefit across different zone areas within the Assessment District (if any)
4. Determine the relative special benefit per property type

Calculate the specific assessment for each Assessor's Parcel based upon the factors set forth in Steps 1 through 4 (i.e., special vs. general benefit, location, property type, property characteristics, improvements on property, and other supporting attributes)

**Table 5: General Benefit Calculation**

Description	General Benefit Percentage*
Outside the District	8.40%
Indirect and Derivative	2.80%
Public At Large	10.00%
<b>Total General Benefit</b>	<b>21.20%</b>

**Table 6: General Benefit Versus Special Benefit Allocation**

General Benefit Percentage*	Special Benefit Percentage*
21.20%	78.80%



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# Appeal of Assessments

- Appeals must be made by individuals
- Appeals sent to Engineer of EDH CSD
- Denial may be appealed to CSD Board
  - Notify of appeal IN ADVANCE
- **Grounds for Appeal**

- Special Benefit has NOT been substantiated by the CSD Parks Engineer:

State of California Constitution Article XIII D (2)(i), EDHCSD... As defined by statute:

"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."

- **Form letter provided** (on table at entrance to this room)
  - HOA Concerned Residents Civic Group - [https://engage.goenumerate.com/s/heritageedh/group\\_files.php?group=18561](https://engage.goenumerate.com/s/heritageedh/group_files.php?group=18561)
  - Facebook Heritage EDH Residents - <https://www.facebook.com/groups/heritageedh/files/files>
  - Concerned Residents of Heritage Village - [www.crhv.org](http://www.crhv.org)



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# **Measure H Repeal of Assessment**

- **Heritage residents qualified 2 initiatives to repeal LLAD #39**
  - Both petitions prepared with assistance of Howard Jarvis Taxpayers Assoc
  - Action followed CSD ignoring and denying repeated appeals and public pleas
  - EDH CSD Board took “REFRAIN FROM ACTION” on 1<sup>st</sup> in Jun 2020
    - Atty declared “UNCONSTITUTIONAL” without specifying details
    - Such action is not defined in Civil Code
    - Petitioners continue to raise issue with EDC Elections
  - EDH CSD Board voted in Oct 2020 to hold election 2<sup>nd</sup> Initiative Nov 2022
    - EDH CSD Board passed resolution 2022-19 to place Initiative on Nov 2022 ballot
    - Resolution change Initiative wording to “Repeal and Refund” only the 2 years of assessments that had ALREADY BEEN AUTHORIZED FOR REPEAL
  - **Measure H passed with the approval of 91% of Heritage voters**
- **EDH CSD, EDC Registrar, EDC County Counsel have taken no action**



# **Next Steps to Repeal LLAD**

- **HJTA Elections attorney recommended qualifying a NEW initiative**
  - Length of time since occurrences makes litigation difficult
  - Less expensive, quicker process
  - Will work with petitioners to create “ironclad” documents
  - Should same situation occur again, immediate legal action
- **Petitioners must be individuals**
  - Need volunteers to help circulate petitions
  - ONLY HERITAGE registered voters may sign petitions and vote on initiative!
  - Aim is to collect enough signatures to qualify a SPECIAL INITIATIVE
- **Other EDH CSD issues affecting LLADs are surfacing!!**
- **More information to follow soon**