

CITY OF SIERRA MADRE

Fiscal Year 2026/27 Engineer's Report For:

**Downtown Landscaping and
Lighting Maintenance District**

May 2026

TABLE OF CONTENTS

1. Engineer's Statement.....	1
2. Plans and Specifications.....	2
2.1 Description of Improvements and Services	2
3. Benefits From Improvements.....	3
3.1 Benefit Analysis	3
3.2 Effective General Benefit	6
4. Special Benefit Distribution.....	8
4.1 Parcel Characteristics	8
4.2 Land Use Types.....	8
4.3 Land Use Benefit Points	9
4.4 Total Special Benefit Points.....	10
5. Estimate of Costs	11
5.1 Fiscal Year 2026/27 Estimated Budget.....	11
5.2 Maximum Rates.....	11
5.3 Actual Rates.....	12
5.4 Annual Maximum Assessment Rate Increases.....	12
5.5 Future Changes to Parcel Characteristics.....	13
5.6 Data for Annual Assessment Calculations.....	13
6. Assessment Diagram.....	14
7. Assessment Roll.....	15

1. ENGINEER'S STATEMENT

WHEREAS, on January 26, 2021, the City of Sierra Madre (the "City") established the City of Sierra Madre Downtown Landscaping and Lighting Maintenance District (the "District") from four prior special assessment districts, which funded various services and improvements (the "Improvements") including parking, lighting, landscaping, and associated maintenance within the City's downtown business district; and

WHEREAS, the assessments are subject to the substantive and procedural requirements described in Section 4, Article XIII D of the California Constitution. The assessment is authorized pursuant to the Landscaping and Lighting Act of 1972 of the California Streets and Highways Code; and

WHEREAS, all parcels that have special benefit conferred upon them by the Improvements described in this Report (the "Specially Benefited Parcels") have been identified; and

- a. The proportionate special benefit derived from the Improvements by each Specially Benefited Parcel was determined in relationship to the entirety of the cost of the Improvements; and
- b. No assessment has been imposed on any Specially Benefited Parcel which exceeds the reasonable cost of the proportional special benefit conferred on such parcel by the Improvements; and
- c. The general benefits have been separated from the special benefits and only special benefits have been assessed; and

WHEREAS, this annual Engineer's Report (the "Report") contains the plans and specifications describing the general nature, location and extent of the Improvements to be maintained, an estimate of the costs of the maintenance, operations and servicing of the Improvements for the District, diagram of the District, showing the area and properties proposed to be assessed, and an assessment of the estimated costs of the maintenance, operations, and servicing the Improvements, assessing the net amount upon the Specially Benefited Parcels in the District in proportion to the special benefit received for the Fiscal Year 2026/27; and

WHEREAS, following consideration of public comments at a noticed public hearing, the City Council may confirm the diagram and order the levy and collection of assessments for Fiscal Year 2026/27. If approved, the assessment information shall be submitted to the Los Angeles Auditor/Controller.

NOW THEREFORE, the following assessment is made to cover the portion of the estimated costs of maintenance, operation, and servicing of said Improvements to be paid by the assessable real property within the District:

Total Special Benefit Points	FY 2026/27 Maximum Assessment Rate	FY 2026/27 Actual Assessment Rate ⁽¹⁾	Total Assessment ⁽¹⁾
1,961.5119	\$54.07	\$54.07	\$106,073.12

(1) Slight differences in calculations may occur due to rounding.

2. PLANS AND SPECIFICATIONS

The services and maintenance activities listed below are collectively referred to as the “Improvements.”

- Street Lighting
- Street Tree and Other Landscape Maintenance
- Park Maintenance

A diagram detailing the proposed area in which the Improvements will be provided can be found in Section 6 of this report.

2.1 Description of Improvements and Services

STREET LIGHTING

Ongoing maintenance of street lighting throughout the downtown area of the City, to include, but not limited to, general maintenance of street lighting fixtures along roadways, lights around bow-outs, crosswalk lights, and funding of associated utility costs.

STREET TREE AND OTHER LANDSCAPE MAINTENANCE

Ongoing maintenance of street landscaping, including, but not limited to, tree trimming, irrigation, watering, and other associated landscape maintenance throughout the downtown area of the City. Further, the City will provide ongoing maintenance services, including but not limited to, trash removal, landscape maintenance, and other associated maintenance to the area known as Kersting Court Triangle.

PARK MAINTENANCE

According to the City’s General Plan, Memorial Park is considered an important center within the City. Memorial Park contains a recreational center with a bandstand, a play area for children, tennis courts and picnic tables. It is also the location for the Sierra Madre Senior Citizens Center housed in a multi-purpose structure on the park site. Concerts, festivals, and holiday activities for children in the community are among the numerous activities that take place in Memorial Park.

Improvements and services for park maintenance include ongoing maintenance of the Memorial Park near the downtown area of the City which includes, but is not limited to, landscape maintenance, irrigation, watering, trash removal, and other associated maintenance within the park area.

3. BENEFITS FROM IMPROVEMENTS

The Improvements will confer special benefits upon certain parcels within the District. The following benefit analysis was performed as part of the January 2021 formation Engineer's Report.

3.1 Benefit Analysis

MEMORIAL PARK DESIRABILITY AND ECONOMIC OPPORTUNITY BENEFITS

The primary reason persons living in close proximity to the District would enter the District would be to access the commercial or entertainment properties therein. Of these properties focused on providing community entertainment, Memorial Park is considered a key community center within the City.

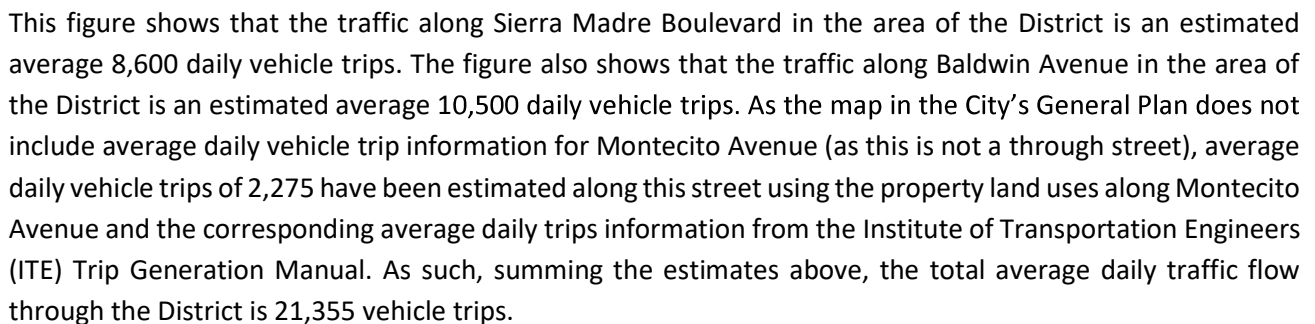
While the park Improvements are a benefit to the properties within the District, there are Park Desirability and Economic Opportunity Benefits believed to be conferred to those properties within the respective service area of Memorial Park. As such, we must recognize the benefit received by those properties located outside of the District, but within the proximity of the respective service area, that receive benefit from the opportunity to visit and use Memorial Park regularly.

To determine an appropriate service area for Memorial Park, we rely on information related to the distance that people will walk to a destination. The commonly accepted distance people will walk for public transportation, goods and services is one-quarter mile (Walkscore, 2014). In order to identify the parcels benefiting from the ongoing maintenance of Memorial Park, GIS data was used to approximate a one-quarter mile buffer around Memorial Park equal to the estimated service area. Accordingly, all properties within this one-quarter mile service area of Memorial Park were reviewed to determine their estimated benefit received from the park Improvements. The applicable parcel characteristics were assigned to all parcels within this service area and relative factors were determined for each characteristic in relation to the full parcel list within the service area. The table below summarizes the benefit points related to Park Desirability and Economic Benefits for property within the District and property located outside of the District but within the service area.

Property Location	Park Desirability Benefit Points	Park Economic Benefit Points	Total Benefit Points	Percent of Total
Within District	155.00	131.00	286.00	33.06%
Outside District	558.00	21.00	579.00	66.94%
Totals	713.00	152.00	865.00	100.00%

As a result of the ongoing maintenance of Memorial Park, 33.06% of the Park Desirability and Economic Benefits are attributable to property located within the District and 66.94% Park Desirability and Economic Benefits are attributable to property located outside of the District.

As a result of the Improvements, there will be a level of general benefit conferred to pass-through vehicle traffic related to properties outside of the District whose occupants do not intend to access property within the District. As such, the benefit derived by pass-through vehicle traffic needs to be quantified. In order to do this, we must first estimate the average daily vehicle trips through the District. Chapter 3 of the City's General Plan contains a map, prepared by Fehr and Peers, showing the average daily traffic flow through the District along Sierra Madre Boulevard and Baldwin Avenue:



ITE Land Use Type	Estimated Daily Vehicle Trips
Commercial-Auto	366.03
Commercial-Business Office	857.54
Commercial-Entertainment	221.07
Commercial-Medical Office	427.18
Commercial-Restaurant	4,144.55
Commercial-Retail	9,278.11
Condo	24.26
Apartment	46.55
Gas Station w/ Convenience Store	651.12
Gas Station w/ Convenience Store and Garage	927.04
Industrial	537.92
Nursing Home	460.32
Park/Open Space	4.72
Religious/Lodgehall	696.03
SFR detached	87.42
Total	18,616.83

Therefore, the estimated number of pass-through vehicle trips related to properties outside of the District is 2,738:

Average Vehicle Trips Through District		Estimated District-Generated Vehicle Trips		Estimated Pass Through Vehicle Trips
21,355	-	18,627	=	2,738

However, simply estimating the number of pass-through vehicle trips does not necessarily indicate the level of benefit accruing to vehicles passing through the District. Estimating the total amount of time these pass-through vehicles spend within the District, as compared to the time that properties located permanently within the District, is a better indicator of the temporary benefits accruing to vehicles passing through the District.

To estimate the total time these pass-through vehicles spend within the District, and receive benefit from the Improvements, we must take into account the total road length of Sierra Madre Boulevard, Baldwin Avenue, and Montecito Avenue that is within the District, as well as the average traffic speed of each street (using local speed limits):

Street	Length (in Miles) Within District	Average Speed Within District (MPH)	Travel Time (in Hours) Through District per Vehicle
Sierra Madre Blvd.	0.5249	27	0.0210
Baldwin Ave.	0.2696	27	0.0100
Montecito Ave.	0.2264	27	0.0090
Totals	0.9979	-	0.0399

Applying the total travel time through the District per vehicle of 0.0399 hours to each of the pass-through vehicle trips results in an aggregate daily pass-through time of 109.30 hours, in which vehicles passing through the District spend in proximity to the Improvements:

Travel Time (in Hours) Through District per Vehicle		Estimated Pass Through Vehicle Trips		Total Pass Through Time (in Hours)
0.0399	x	2,738	=	109.30

Further, the amount of time that District properties spend in proximity to the Improvements should also be considered to determine the overall benefit of the Improvements. Properties within the District are permanently located in close proximity to the Improvements and experience benefit from these Improvements 24 hours per day. As such, the previously identified daily pass-through time of vehicles receiving limited benefit from the Improvements should be compared to the total time the District properties spend in permanent proximity to District Improvements:

Time Class	Hours	Percentage
Total Pass Through Time	109.30	2.31%
Total District Property Time ¹	4,632.00	97.69%
Totals	4,741.30	100.00%

(1) Equals the number of properties within the District (193) multiplied by 26 (hours).

Of the total benefits provided by the street-related Improvements, the percentage of time allocated to vehicles passing through the District is 2.31%. Therefore, this percentage of 2.31% reflects the amount of general benefit accruing to vehicles passing through the District.

3.2 Effective General Benefit

In order to determine a singular general benefit percentage, it is necessary to combine the two separately analyzed components of general benefit described above. Given the unique benefits that each Improvement provides and the separate analysis necessary to identify any park maintenance general benefits, it is appropriate to weight the general benefit percentages according to number of benefits offered by each Improvement category. As previously noted, there are four separate benefits provided to the street lighting and street trees and other landscape Improvements, and there are two benefits provided to park maintenance. A summary table is provided below for each Improvement category:

	Benefits Identified	Total Number of Benefits	Percent of Total Benefits
Street Lighting Street Trees and Other Landscape	Safety	4	66.67%
	Accessibility		
	Aesthetic		
	Economic Activity		
Park Maintenance	Desirability	2	33.33%
	Economic Opportunity		

The percentage of total benefits provided by each Improvement category can then be assigned to each previously identified general benefit percentage. The weighted general benefit percentages are then summed to identify the total District Effective General Benefit.

Improvements Identified	General Benefit %	General Benefit Weighting	Effective General Benefit
Park Maintenance	66.94%	33.33%	22.31%
Street Landscaping & Lighting Improvements	2.31%	66.67%	1.54%
Total			23.85%

The total Effective General Benefit for the District is 23.85%.

4. SPECIAL BENEFIT DISTRIBUTION

As stated in the formation documents, only special benefits are assessable. The Improvements will confer special benefits upon certain parcels within the District. This section describes the assignment of special benefit based on the estimated proportionate special benefit derived by each parcel.

4.1 Parcel Characteristics

The following parcel characteristics are used to determine each parcel's proportionate special benefit:

- Building square footage
- Linear street frontage

It is believed parcels of the same use will experience different degrees of special benefit in relation to differences in their building size and linear street frontage. For example, a parcel with a large building will experience greater special benefit than a parcel with a small building. Accordingly, as building size and linear street frontage increase, parcels are considered to receive proportionately greater special benefit. Therefore, these parcel characteristics are deemed appropriate factors for determining proportional special benefit.

In order to relate differing parcel characteristics to one another, a relative factor is determined for each.

BUILDING FACTOR

The average building size in the District is approximately 3,480 square feet. Each parcel's actual building size was divided by the District's average building size to determine a Building Factor.

$$\frac{\text{Parcel's Building Square Feet}}{\text{District's Average Building Square Feet (3,480)}} = \text{Parcel's Building Factor}$$

FRONTAGE FACTOR

The average linear street frontage in the District is approximately 85 linear feet. Each parcel's actual linear street frontage was divided by the District's average linear street frontage to determine a Frontage Factor.

$$\frac{\text{Parcel's Frontage Linear Feet}}{\text{District's Average Frontage Linear Feet (85)}} = \text{Parcel's Frontage Factor}$$

4.2 Land Use Types

In addition to building size and linear street frontage, a parcel's land use type will also affect the special benefits received. Following the calculation of each parcel characteristic factor, Land Use Benefit Points were assigned. These benefit points correspond to the special benefits described in the Benefits section of this report.

Each parcel within the proposed District boundary is assigned a land use type for purposes of determining the special benefits received. Below is a description of the land use type categories to be assessed within the District.

Apartment Property consists of parcels that are duplexes, triplexes, fourplexes, and apartment buildings used exclusively for residential rental purposes.

Commercial Property consists of parcels used for a commercial or for-profit purposes including, but not limited to, retail, offices, restaurants, commercial garages, private schools, hotels/motels, medical/dental offices, and privately-owned pay-to-use parking lots and structures.

Condominium Property consists of parcels that are duplexes, triplexes, fourplexes, and condominiums used exclusively for residential purposes.

Industrial Property consists of parcels designed for industrial purposes to manufacture, store, or distribute goods.

Public/Non-Profit Property consists of the following:

- parcels used for public purposes including, police and fire stations, public schools, libraries, and other government administration offices
- parcels used to provide public utility
- parcels used for non-profit purposes

Single-Family Residential Property consists of parcels that have stand-alone residential dwelling units with their own lots intended for one family.

Park Property consists of certain park parcels that are not assessable, as they themselves are the Improvements whose maintenance is funded by the District assessment. This is limited to APNs 5767-018-900, 5768-020-902, 5768-020-907, and 5768-020-908, or their successor parcels, representing Kersting Court Triangle and Memorial Park.

4.3 Land Use Benefit Points

The following table summarizes the Land Use Benefit Points assigned to the various assessable land use types within the District. Some special benefits are conferred upon all land use types, and others are conferred only upon certain land use types.

Land Use Type	Street Lighting		Street Trees and Other Landscape		Park Maintenance		Total Land Use Benefit Points
	Safety	Accessibility	Aesthetic	Economic Activity	Desirability	Economic Opportunity	
Apartment	1	1	1	1	1	0	5
Commercial	1	1	1	1	1	1	6
Condominium	1	1	1	0	1	0	4
Industrial	1	1	1	0	1	0	4
Public/Non-Profit	1	1	1	0	1	0	4
Single-Family Residential	1	1	1	0	1	0	4

4.4 Total Special Benefit Points

The calculation of Total Special Benefit Points for each parcel takes into account each component analyzed and described above, parcel characteristics and land use. The formula for determining each parcel's Total Benefit Points is as follows:

$$\left(\begin{array}{c} \text{Building} \\ \text{Factor} \end{array} + \begin{array}{c} \text{Frontage} \\ \text{Factor} \end{array} \right) \times \begin{array}{c} \text{Land Use Benefit} \\ \text{Points} \end{array} = \begin{array}{c} \text{Total Special} \\ \text{Benefit Points} \end{array}$$

The Total Special Benefit Points are computed for each parcel in the District and summed. The Total District Special Benefit Points is 1,961.5119. These Total District Special Benefit Points are used to determine the proposed assessment amounts on each parcel.

5. ESTIMATE OF COSTS

5.1 Fiscal Year 2026/27 Estimated Budget

The following table summarizes the estimate of costs to fund the Improvements for Fiscal Year 2026/27:

Description	Amount
<i>Maintenance</i>	
Landscape and Streetscape Maintenance	\$17,000.00
Water for Irrigation	4,500.00
Utility Costs (SCE)	40,000.00
Park Maintenance	30,000.00
Seasonal Banners and Signage	2,500.00
Downtown Event Support ⁽¹⁾	35,000.00
Irrigation Replacement and Repair	1,000.00
Subtotal Maintenance	\$130,000.00
<i>Administration</i>	
City Administration and County Fees	\$4,100.00
Engineer/Consultant Costs	6,075.00
Subtotal Administration	\$10,175.00
Total Cost of Improvements	\$140,175.00

(1) Event support such as litter removal, beautification, holiday decorations.

5.2 Maximum Rates

MAXIMUM BALANCE TO BE ASSESSED

The total maximum amount to be assessed upon the specially benefitting parcels is the total cost of the Improvements, as detailed above, less the portion of Maintenance costs attributable to General Benefit as detailed in the Benefits From Improvements section of this report.

The calculation of the balance to be assessed is shown below:

Description	Amount
Total Cost of Improvements	\$140,175.00
Less Maintenance General Benefit Portion (23.85%)	(33,431.74)
Additional City Contribution to Fiscal Year 2026/27 Assessment	(669.24)
Total Cost of Improvements to Be Assessed ⁽¹⁾	\$106,074.02

(1) Slight differences in the actual levy amount may occur due to rounding.

MAXIMUM ASSESSMENT RATE PER SPECIAL BENEFIT POINT

The Maximum Assessment Rate per Special Benefit Point is determined by dividing the Total Cost of Improvements to be assessed by the sum of the Total District Special Benefit Points noted in Section 4.4.

The calculation of the Maximum Assessment Rate per Special Benefit Point is shown below:

Description	Amount ⁽¹⁾
Balance to Be Assessed	\$106,074.02
Total District Special Benefit Points	1,961.51
Maximum Assessment Rate per Special Benefit Point ⁽²⁾	\$54.07

(1) Slight differences in calculations may occur due to rounding.

(2) Beginning July 1, 2023 the maximum assessment per Special Benefit Point will be increased by the change in the February to February Consumer Price Index for all Urban Consumers, for the Los Angeles-Long Beach-Anaheim CA region compared year over year not to exceed 3% annually.

The Maximum Assessment Rate per Special Benefit Point is multiplied by each parcel's Total Special Benefit Points to determine a maximum assessment amount per parcel.

5.3 Actual Rates

ACTUAL FISCAL YEAR 2026/27 ASSESSMENT RATE PER SPECIAL BENEFIT POINT

Any change in the assessment rate from the previous fiscal year is identified below:

Description	Amount
Fiscal Year 2025/26 Actual Assessment Per Special Benefit Point	\$52.53
Fiscal Year 2026/27 Actual Assessment Per Special Benefit Point	54.07
Change in the Actual Assessment Rate Per Special Benefit Point	\$1.54

5.4 Annual Maximum Assessment Rate Increases

Each parcel's actual assessment is determined by multiplying the assessment rate by the parcels total specific benefit points. If the total special benefit points change in future years, the allowable annual Maximum Assessment Rate will not be recalculated. The allowable annual Maximum Assessment Rate per special benefit point, plus the annual cost of living inflator, will remain fixed. The actual annual assessment rate will be calculated by dividing the fiscal year's net cost estimate to be assessed by the fiscal year's total special benefit points, not to exceed the allowable annual Maximum Assessment Rate for that fiscal year. The Maximum Assessment Rate per special benefit point is escalated each year on July 1 by the annual change in the February to February Consumer Price Index for all Urban Consumers, for the Los Angeles-Long Beach-Anaheim CA region not to exceed 3% annually, beginning July 1, 2023.

In any given year, the assessments may be levied at any rate sufficient to meet the estimated budget, as long as the actual assessment rate does not exceed the Maximum Assessment Rate for that fiscal year.

5.5 Future Changes to Parcel Characteristics

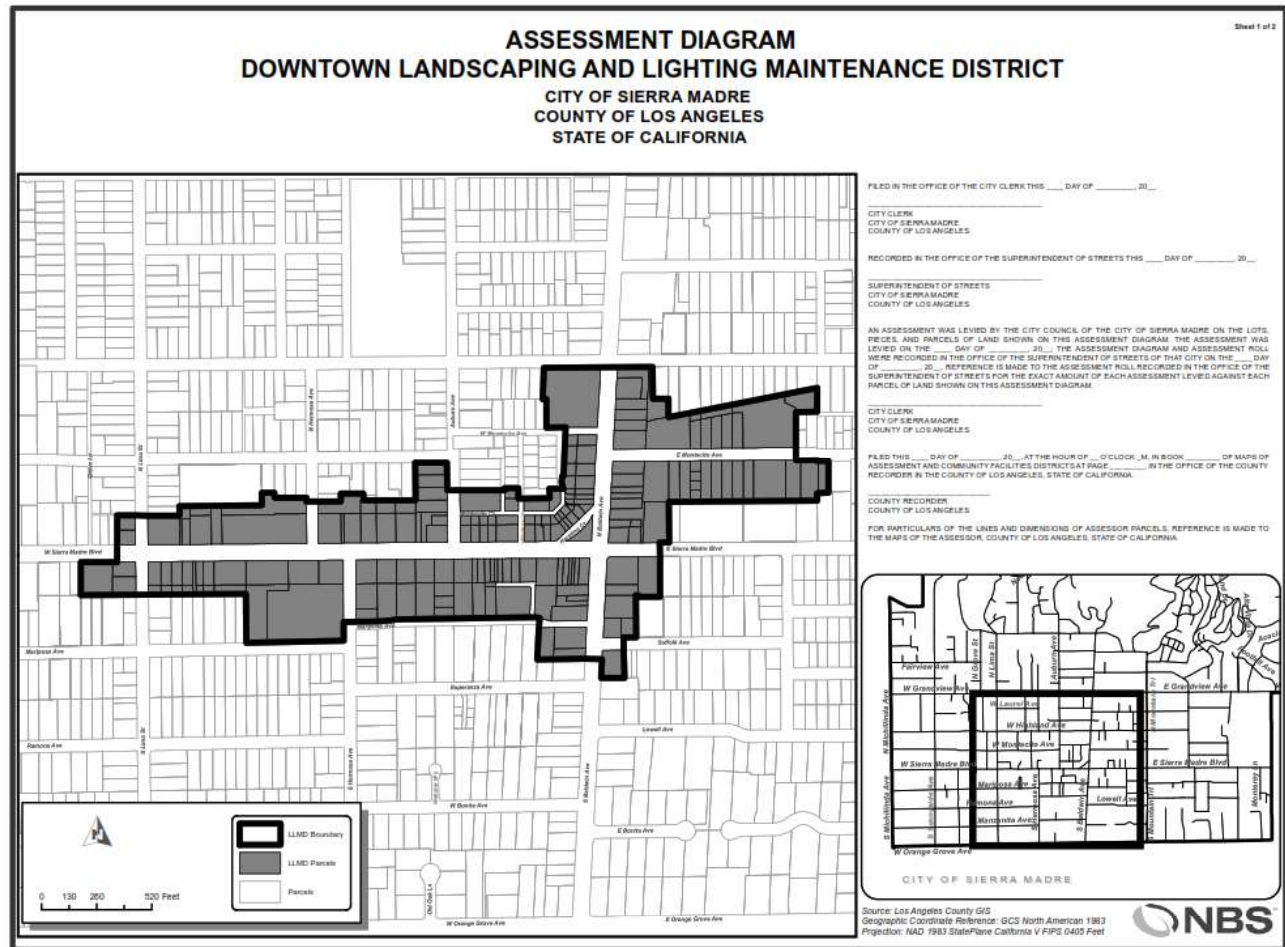
Future changes to parcel characteristics (building, frontage, and land use) will cause changes in the total assessment revenue. The assessment revenue for any given year will be the product of the District's parcel characteristics and the budget in effect for such fiscal year. Development within the District that increases the overall building square footage, for example, will lead to increased assessment revenue, even if the assessment rate is not increased.

5.6 Data for Annual Assessment Calculations

Each year, as part of the assessment calculation procedures, the City or its designated consultant shall determine the land use type for each parcel based on the County Assessor's use code or other supplementary information made available and deemed reliable. The parcel characteristics of building square footage shall similarly be based on the County Assessor's secured rolled data for the applicable year and may be supplemented with other reliable data sources. The linear street frontage of each parcel shall be determined by reference to County Assessor's parcel maps or, if necessary, to GIS data.

Assessment amounts may change over time in accordance with changes to parcel characteristics including land use type and building square footage.

6. ASSESSMENT DIAGRAM



7. ASSESSMENT ROLL

Assessor's parcel identification, for each lot or parcel within the District, shall be based on the Los Angeles County Assessor's secured roll data for the applicable year in which this Report is prepared and is incorporated herein by reference.

A listing of assessor's parcels assessed within the District for Fiscal Year 2026/27, along with the assessment amounts, is on file in the office of the City Clerk and incorporated herein by reference. Based on Los Angeles County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the Los Angeles County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this Report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.

City of Sierra Madre
Downtown Landscaping and Lighting Maint District
Assessment Roll for Fiscal Year 2026/27

APN	Land Use Class	Total Special Benefit Points	Levy	Rounding Adjustment	Grand Total
5767-013-001-4	Commercial	14.9709	\$809.59	\$0.00	\$809.59
5767-013-002-3	Commercial	9.1035	492.29	0.00	492.29
5767-013-003-2	Commercial	7.5915	410.52	0.00	410.52
5767-013-018-5	Commercial	10.9260	590.85	0.00	590.85
5767-013-024-7	Commercial	24.0140	1,298.62	0.00	1,298.62
5767-013-800-7	Public/Non-Profit	18.2782	988.44	0.00	988.44
5767-013-801-6	Public/Non-Profit	0.7529	40.71	0.00	40.71
5767-013-900-6	Public/Non-Profit	11.0776	599.05	0.00	599.05
5767-014-019-2	Industrial	14.8357	802.28	0.00	802.28
5767-014-020-9	Industrial	10.4725	566.32	0.00	566.32
5767-014-021-8	Apartment	4.6869	253.45	0.00	253.45
5767-014-022-7	Industrial	5.2208	282.32	0.00	282.32
5767-014-023-6	Industrial	2.9736	160.80	0.00	160.80
5767-014-028-1	Industrial	2.1207	114.68	0.00	114.68
5767-014-032-5	Industrial	5.2816	285.61	0.00	285.61
5767-014-035-2	Industrial	53.7854	2,908.58	0.00	2,908.58
5767-014-041-4	Industrial	2.1839	118.10	0.00	118.10
5767-015-014-4	Commercial	15.6673	847.25	0.00	847.25
5767-015-028-8	Industrial	7.3539	397.68	0.00	397.68
5767-015-029-7	Commercial	19.9919	1,081.11	0.00	1,081.11
5767-015-030-4	Commercial	22.4761	1,215.45	0.00	1,215.45
5767-015-031-3	Commercial	7.1041	384.17	0.00	384.17
5767-015-032-2	Commercial	4.8418	261.83	0.00	261.83
5767-015-033-1	Commercial	5.3423	288.89	0.00	288.89
5767-015-034-0	Commercial	13.8432	748.60	0.00	748.60
5767-015-036-8	Single-Family	1.2782	69.11	0.00	69.11
5767-015-037-7	Commercial	7.2761	393.47	0.00	393.47
5767-015-038-6	Commercial	14.6671	793.16	0.00	793.16
5767-015-039-5	Commercial	4.0235	217.58	0.00	217.58
5767-015-040-2	Commercial	27.7723	1,501.86	0.00	1,501.86
5767-015-041-1	Commercial	12.0467	651.45	0.00	651.45
5767-015-042-0	Industrial	3.9621	214.26	0.00	214.26
5767-015-044-8	Industrial	7.8288	423.36	0.00	423.36
5767-015-045-7	Commercial	3.5294	190.86	0.00	190.86
5767-015-046-6	Commercial	3.5294	190.86	0.00	190.86
5767-015-047-5	Industrial	6.6058	357.22	0.00	357.22
5767-015-048-4	Industrial	8.5460	462.15	0.00	462.15
5767-015-055-4	Public/Non-Profit	13.2557	716.83	0.00	716.83
5767-015-104-5	Commercial	10.5646	571.30	0.00	571.30
5767-015-105-4	Industrial	22.9037	1,238.57	0.00	1,238.57
5767-015-106-3	Condominium	5.0235	271.65	0.00	271.65

Slight variances may occur due to rounding

City of Sierra Madre
Downtown Landscaping and Lighting Maint District
Assessment Roll for Fiscal Year 2026/27

APN	Land Use Class	Total Special Benefit Points	Levy	Rounding Adjustment	Grand Total
5767-015-107-2	Condominium	2.6724	144.51	0.00	144.51
5767-015-108-1	Condominium	2.6724	144.51	0.00	144.51
5767-015-109-0	Condominium	2.6724	144.51	0.00	144.51
5767-017-028-4	Public/Non-Profit	64.6070	3,493.79	0.00	3,493.79
5767-018-001-3	Commercial	10.3196	558.06	0.00	558.06
5767-018-002-2	Commercial	16.2541	878.98	0.00	878.98
5767-018-003-1	Commercial	7.4669	403.79	0.00	403.79
5767-018-004-0	Industrial	3.7641	203.55	0.00	203.55
5767-018-005-9	Commercial	2.3527	127.22	0.00	127.22
5767-018-006-8	Commercial	6.4217	347.26	0.00	347.26
5767-018-007-7	Commercial	14.1947	767.61	0.00	767.61
5767-018-008-6	Commercial	3.6250	196.03	0.00	196.03
5767-018-009-5	Commercial	2.3704	128.18	0.00	128.18
5767-018-010-2	Commercial	1.8773	101.51	0.00	101.51
5767-018-011-1	Commercial	3.1359	169.58	0.00	169.58
5767-018-012-0	Commercial	3.0238	163.52	0.00	163.52
5767-018-013-9	Commercial	6.5132	352.21	0.00	352.21
5767-018-014-8	Commercial	4.8759	263.67	0.00	263.67
5767-018-015-7	Commercial	1.8043	97.57	0.00	97.57
5767-018-016-6	Commercial	6.9206	374.25	0.00	374.25
5767-018-019-3	Commercial	1.5909	86.03	0.00	86.03
5767-018-020-0	Commercial	4.9721	268.87	0.00	268.87
5767-018-021-9	Commercial	5.0427	272.69	0.00	272.69
5767-018-022-8	Commercial	1.7647	95.43	0.00	95.43
5767-018-023-7	Commercial	1.0376	56.11	0.00	56.11
5767-018-024-6	Commercial	5.0900	275.25	0.00	275.25
5767-018-025-5	Commercial	7.3774	398.95	0.00	398.95
5767-019-009-3	Commercial	11.9183	644.51	0.00	644.51
5767-019-016-4	Commercial	9.9846	539.94	0.00	539.94
5767-019-017-3	Apartment	11.1914	605.20	0.00	605.20
5767-019-018-2	Commercial	10.3093	557.50	0.00	557.50
5767-019-019-1	Industrial	5.5189	298.44	0.00	298.44
5767-019-020-8	Commercial	9.4181	509.30	0.00	509.30
5767-019-024-4	Commercial	10.4939	567.48	0.00	567.48
5767-019-025-3	Commercial	7.4239	401.46	0.00	401.46
5767-019-027-1	Commercial	15.1266	818.00	0.00	818.00
5767-019-030-6	Commercial	13.6198	736.52	0.00	736.52
5767-020-001-9	Commercial	6.6353	358.82	0.00	358.82
5767-020-002-8	Commercial	13.7782	745.09	0.00	745.09
5767-020-003-7	Commercial	2.8235	152.68	0.00	152.68
5767-020-004-6	Commercial	9.6666	522.74	0.00	522.74

Slight variances may occur due to rounding

City of Sierra Madre
Downtown Landscaping and Lighting Maint District
Assessment Roll for Fiscal Year 2026/27

APN	Land Use Class	Total Special Benefit Points	Levy	Rounding Adjustment	Grand Total
5767-020-005-5	Commercial	4.4166	238.84	0.00	238.84
5767-020-006-4	Commercial	6.6253	358.27	0.00	358.27
5767-020-007-3	Commercial	6.6546	359.86	0.00	359.86
5767-020-008-2	Commercial	4.3994	237.90	0.00	237.90
5767-020-017-1	Single-Family	3.3012	178.52	0.00	178.52
5767-020-023-3	Commercial	18.7886	1,016.04	0.00	1,016.04
5767-020-024-2	Commercial	26.7591	1,447.07	0.00	1,447.07
5767-020-025-1	Commercial	8.7529	473.33	0.00	473.33
5767-020-900-1	Public/Non-Profit	13.6471	738.00	0.00	738.00
5767-022-001-5	Commercial	18.6793	1,010.13	0.00	1,010.13
5767-022-002-4	Apartment	5.1752	279.86	0.00	279.86
5767-022-003-3	Commercial	12.2758	663.84	0.00	663.84
5767-022-004-2	Single-Family	3.7195	201.14	0.00	201.14
5767-022-006-0	Commercial	6.6611	360.21	0.00	360.21
5767-022-010-4	Commercial	3.7044	200.32	0.00	200.32
5767-022-011-3	Public/Non-Profit	9.6941	524.23	0.00	524.23
5767-022-012-2	Commercial	11.5010	621.94	0.00	621.94
5767-022-015-9	Commercial	4.3379	234.58	0.00	234.58
5767-022-036-4	Public/Non-Profit	0.6588	35.62	0.00	35.62
5767-022-039-1	Commercial	22.1340	1,196.95	0.00	1,196.95
5767-022-045-3	Commercial	1.5569	84.19	0.00	84.19
5767-022-046-2	Commercial	19.4702	1,052.90	0.00	1,052.90
5767-022-052-3	Public/Non-Profit	24.7861	1,340.37	0.00	1,340.37
5767-022-053-2	Commercial	4.0468	218.84	0.00	218.84
5767-022-054-1	Commercial	18.2509	986.96	0.00	986.96
5767-022-055-0	Commercial	5.7302	309.87	0.00	309.87
5767-023-001-3	Commercial	12.3536	668.05	0.00	668.05
5767-023-002-2	Commercial	5.0579	273.51	0.00	273.51
5767-023-003-1	Commercial	1.8331	99.12	0.00	99.12
5767-023-004-0	Commercial	5.7675	311.89	0.00	311.89
5767-023-005-9	Commercial	6.3317	342.40	0.00	342.40
5767-023-006-8	Commercial	6.2014	335.35	0.00	335.35
5767-023-007-7	Commercial	9.0242	488.00	0.00	488.00
5767-023-008-6	Commercial	3.4992	189.22	0.00	189.22
5767-023-009-5	Commercial	1.7647	95.43	0.00	95.43
5767-023-013-9	Commercial	21.9187	1,185.31	0.00	1,185.31
5767-023-014-8	Commercial	5.6471	305.37	0.00	305.37
5767-023-015-7	Commercial	4.2353	229.03	0.00	229.03
5767-023-018-4	Commercial	10.5568	570.88	0.00	570.88
5767-023-019-3	Commercial	4.3509	235.28	0.00	235.28
5767-023-020-0	Commercial	3.4807	188.22	0.00	188.22

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City of Sierra Madre
Downtown Landscaping and Lighting Maint District
Assessment Roll for Fiscal Year 2026/27

APN	Land Use Class	Total Special Benefit Points	Levy	Rounding Adjustment	Grand Total
5767-023-021-9	Commercial	2.6105	141.17	0.00	141.17
5767-023-022-8	Commercial	4.2475	229.69	0.00	229.69
5767-023-025-5	Commercial	6.2718	339.16	0.00	339.16
5767-023-026-4	Commercial	6.9615	376.45	0.00	376.45
5767-023-031-7	Commercial	38.7468	2,095.33	0.00	2,095.33
5767-023-034-4	Commercial	8.8871	480.59	0.00	480.59
5767-023-038-0	Commercial	3.1769	171.79	0.00	171.79
5767-023-042-4	Commercial	26.5067	1,433.42	0.00	1,433.42
5767-023-043-3	Commercial	15.3035	827.57	0.00	827.57
5767-023-900-5	Public/Non-Profit	7.8565	424.85	0.00	424.85
5767-023-901-4	Commercial	3.5294	190.86	0.00	190.86
5767-024-006-6	Single-Family	9.3283	504.45	0.00	504.45
5767-024-007-5	Public/Non-Profit	18.6047	1,006.10	0.00	1,006.10
5767-024-008-4	Public/Non-Profit	24.6067	1,330.67	0.00	1,330.67
5767-024-009-3	Commercial	6.3529	343.55	0.00	343.55
5767-024-010-0	Commercial	16.8357	910.43	0.00	910.43
5767-024-011-9	Apartment	12.2668	663.36	0.00	663.36
5767-024-012-8	Commercial	22.1616	1,198.44	0.00	1,198.44
5767-024-013-7	Commercial	13.3254	720.60	0.00	720.60
5767-024-014-6	Commercial	11.1788	604.52	0.00	604.52
5767-024-015-5	Commercial	16.5598	895.51	0.00	895.51
5767-024-018-2	Commercial	6.3529	343.55	0.00	343.55
5767-024-030-6	Commercial	3.5294	190.86	0.00	190.86
5767-024-033-3	Commercial	5.2941	286.29	0.00	286.29
5767-024-039-7	Commercial	29.4126	1,590.56	0.00	1,590.56
5767-025-038-5	Commercial	13.3083	719.68	0.00	719.68
5767-025-041-0	Commercial	3.4588	187.04	0.00	187.04
5767-025-042-9	Commercial	37.9560	2,052.57	0.00	2,052.57
5767-025-066-0	Commercial	14.2195	768.95	0.00	768.95
5767-025-069-7	Commercial	12.5057	676.27	0.00	676.27
5767-025-907-3	Commercial	2.8235	152.68	0.00	152.68
5767-026-005-2	Commercial	19.4111	1,049.70	0.00	1,049.70
5768-018-022-7	Commercial	13.7343	742.71	0.00	742.71
5768-018-023-6	Commercial	13.1136	709.15	0.00	709.15
5768-019-001-0	Commercial	33.7710	1,826.25	0.00	1,826.25
5768-019-003-8	Commercial	9.0424	488.99	0.00	488.99
5768-019-026-1	Commercial	18.1846	983.38	0.00	983.38
5768-019-041-2	Commercial	142.7246	7,718.21	0.00	7,718.21
5768-019-043-0	Commercial	5.0824	274.84	0.00	274.84
5768-019-066-2	Commercial	0.6939	37.52	0.00	37.52
5768-019-067-1	Commercial	3.5294	190.86	0.00	190.86

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City of Sierra Madre
Downtown Landscaping and Lighting Maint District
Assessment Roll for Fiscal Year 2026/27

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5768-020-001-8	Commercial	18.7114	1,011.86	0.00	1,011.86
5768-020-002-7	Single-Family	2.9349	158.71	0.00	158.71
5768-020-020-5	Commercial	8.6087	465.53	0.00	465.53
5768-020-022-3	Commercial	3.5294	190.86	0.00	190.86
5768-020-024-1	Commercial	12.4035	670.75	0.00	670.75
5768-020-028-7	Commercial	5.4327	293.78	0.00	293.78
5768-020-030-3	Commercial	7.0673	382.18	0.00	382.18
5768-020-039-4	Commercial	1.0588	57.25	0.00	57.25
5768-020-905-5	Public/Non-Profit	7.0588	381.72	0.00	381.72
5768-020-909-1	Public/Non-Profit	9.4118	508.96	0.00	508.96
5768-020-910-8	Commercial	7.0588	381.72	0.00	381.72
5768-021-031-0	Commercial	32.1244	1,737.21	0.00	1,737.21
5768-021-902-6	Commercial	28.2909	1,529.90	0.00	1,529.90
5768-021-903-5	Commercial	6.5661	355.08	0.00	355.08
178 Accounts		1,961.5119	\$106,073.12	\$0.00	\$106,073.12