

STREETS AND HIGHWAYS CODE
LANDSCAPE AND LIGHTING ACT OF 1972

22500. This part shall be known and may be cited as the “Landscaping and Lighting Act of 1972.”

22501. This part shall apply to local agencies whose annual taxes are carried on the county assessment roll and are collected by the county, or an agency or entity created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code and made up solely of local agencies whose annual taxes are carried on the county assessment roll and are collected by the county.

22502. This part provides an alternative procedure for making the improvements herein authorized and shall not apply to or affect any other provisions of this code.

22503. An assessment district shall consist of all territory which, as determined by the legislative body, will be benefited by the improvements and is to be assessed to pay the costs thereof.

22504. An assessment district may consist of all or any part of the territory within the local agency and, in the case of a county, may consist of all or any part of the unincorporated territory of the county.

22505. An assessment district may consist of contiguous or noncontiguous areas. The improvements in one area need not be of benefit to other areas.

22506. The provisions of Chapter 2 (commencing with Section 5115) of Part 3 of Division 7, pertaining to the extension of the work or the assessment district beyond the boundaries of a local agency, are by this reference incorporated in this part.

22507. Division 4 (commencing with Section 2800) and Division 4.5 (commencing with Section 3100) do not apply to this part or proceedings taken pursuant to this part, except that Division 4.5 (commencing with Section 3100) does apply to proceedings in which the legislative body determines to issue bonds or notes pursuant to Section 22662.5, and may be applied to any other proceedings pursuant to this part at the discretion of the legislative body.

22508. Any resolution, notice, report, diagram or assessment which is required to contain a description of the improvements, the boundaries of the assessment district or any zones therein, or the lines and dimensions of any lot or parcel of land may, for a full and detailed description thereof, refer to any plan or map which is on file with the clerk, the county auditor, or the county assessor and which is open to public inspection. The plan or map so referred to shall govern for all details of the description.

22509. This part shall be liberally construed to effectuate its purpose. Any proceedings taken under this part and any assessment levied pursuant thereto shall not be invalidated for failure to comply with the provisions of this part if such failure does not substantially and adversely affect

STREETS AND HIGHWAYS CODE
LANDSCAPE AND LIGHTING ACT OF 1972

the rights of any person. All determinations made by the legislative body pursuant to this part shall be final and conclusive in the absence of fraud or prejudicial abuse of discretion.

22520. The definitions contained in this article govern the construction of this part unless the context otherwise requires. The definition of a word or phrase applies to any variants thereof.

22521. "Assessment district" means an assessment district formed pursuant to this part.

22522. "Clerk" means the clerk or secretary of a local agency or its legislative body.

22523. "Engineer" means the city engineer, county engineer, engineer of the district, or any other person designated by the legislative body as the engineer for the purposes of this part, including any officer, board, or employee of the local agency or any private person or firm specially employed by the local agency as engineer for the purposes of this part.

22524. "Fiscal year" means a 12-month period commencing on July 1 and ending on the following June 30.

22525. "Improvement" means one or any combination of the following:

- (a) The installation or planting of landscaping.
- (b) The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- (c) The installation or construction of public lighting facilities, including, but not limited to, traffic signals.
- (d) The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- (e) The installation of park or recreational improvements, including, but not limited to, all of the following:
 - 1) Land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks, and drainage.
 - 2) Lights, playground equipment, play courts, and public restrooms.
- (f) The maintenance or servicing, or both, of any of the foregoing.
- (g) The acquisition of land for park, recreational, or open-space purposes.
- (h) The acquisition of any existing improvement otherwise authorized pursuant to this section.
- (i) The acquisition or construction of any community center, municipal auditorium or hall, or similar public facility for the indoor presentation of performances, shows, stage productions, fairs, conventions, exhibitions, pageants, meetings, parties, or other group

STREETS AND HIGHWAYS CODE
LANDSCAPE AND LIGHTING ACT OF 1972

events, activities, or functions, whether those events, activities, or functions are public or private.

22526. "Incidental expenses" include all of the following:

- (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment.
- (b) The costs of printing, advertising, and the giving of published, posted, and mailed notices.
- (c) Compensation payable to the county for collection of assessments.
- (d) Compensation of any engineer or attorney employed to render services in proceedings pursuant to this part.
- (e) Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements.
- (f) Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5.
- (g) Costs associated with any elections held for the approval of a new or increased assessment.

22527. "Including," unless expressly limited, means including without limitation.

22528. "Landscaping" means trees, shrubs, grass, or other ornamental vegetation.

22529. "Legislative body" means the legislative body or governing board of any local agency.

22530. "Local agency" means a county, a city and county, a city, a special district, or an agency or entity created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code and made up solely of local agencies whose annual taxes are carried on the county assessment roll and are collected by the county.

22531. "Maintain" or "maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- (a) Repair, removal, or replacement of all or any part of any improvement.
- (b) Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.
- (c) The removal of trimmings, rubbish, debris, and other solid waste.
- (d) The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

22532. "Property owner" means: any person shown as the owner of land on the last equalized county assessment roll; when such person is no longer the owner, then any person entitled to be shown as owner on the next county assessment roll, if such person is known to the local agency;

STREETS AND HIGHWAYS CODE
LANDSCAPE AND LIGHTING ACT OF 1972

where land is subject to a recorded written agreement of sale, any person shown therein as purchaser.

22533. "Public agency" means the state or federal governments, any city, city and county, county, or other public corporation formed pursuant to charter, general law, or special act, for the performance of governmental or proprietary functions within limited boundaries and any department, board, commission, independent agency, or instrumentality of any of the foregoing.

22534. "Public lighting facilities" means all works or improvements used or useful for the lighting of any public places, including ornamental standards, luminaries, poles, supports, tunnels, manholes, vaults, conduits, pipes, wires, conductors, guys, stubs, platforms, braces, transformers, insulators, contacts, switches, capacitors, meters, communication circuits, appliances, attachments, and appurtenances.

22535. "Public places" means one or any combination of the following:

- (a) Any public street, highway, road, alley, lane, boulevard, parkway, or other way dedicated to or used for public use.
- (b) Any public property, right-of-way, or leasehold interest which is in use in the performance of a public function and which adjoins any of the ways described in subdivision (a).

22536. "Public utility" means any public utility subject to the jurisdiction of and regulated by the Public Utilities Commission.

22537. "Resolution" includes an ordinance.

22538. "Service" or "servicing" means the furnishing of:

- (a) Electric current or energy, gas, or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements.
- (b) Water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

22539. "Special district" means any public corporation, other than a county or a city, formed pursuant to general law or special act for the local performance of governmental or proprietary functions within limited boundaries and which is authorized by such law or act to make any of the improvements or to furnish the maintenance or services provided for in this part.

22540. "Treasurer" means the treasurer of a local agency.

22550. "Notice" means any resolution, order, notice, or other instrument authorized or required by this part to be published, posted, or mailed.

STREETS AND HIGHWAYS CODE
LANDSCAPE AND LIGHTING ACT OF 1972

22551. The clerk shall give notice or cause the same to be given in accordance with this article, unless the legislative body delegates the duty of giving the notice to some other officer or board.

22552. Published notice shall be made pursuant to Section 6061 of the Government Code.

22553. Publication of notice of hearing shall be completed at least 10 days prior to the date of hearing specified therein.

22554. Posted notices, other than of hearings for the formation of an assessment district or for the annexation of territory to an existing district, shall be made by posting upon any official bulletin board customarily used by the local agency or legislative body for the posting of notices.

22556. Prior to levying a new assessment pursuant to Chapter 2 (commencing with Section 22585), the legislative body shall cause notice of the public hearing to be given pursuant to Section 53753 of the Government Code.

22565. The engineer shall prepare reports in accordance with this article.

22566. A report shall be prepared for each fiscal year for which assessments are to be levied and collected to pay the costs of the improvements described in the report.

22567. A report shall refer to the assessment district by its distinctive designation, specify the fiscal year to which the report applies, and, with respect to that year, shall contain all of the following:

- (a) Plans and specifications for the improvements.
- (b) An estimate of the costs of the improvements.
- (c) A diagram for the assessment district.
- (d) An assessment of the estimated costs of the improvements.
- (e) If bonds or notes will be issued pursuant to Section 22662.5, an estimate of their principal amount.

22568. The plans and specifications shall show and describe existing and proposed improvements. The plans and specifications need not be detailed, but shall be sufficient if they show or describe the general nature, location, and extent of the improvements. If the assessment district is divided into zones, the plans and specifications shall indicate the class and type of improvements to be provided for each such zone. The plans or specifications may be prepared as separate instruments or either or both may be incorporated in the diagram as a combined instrument.

22569. The estimate of the costs of the improvements for the fiscal year shall contain estimates for all of the following:

STREETS AND HIGHWAYS CODE
LANDSCAPE AND LIGHTING ACT OF 1972

- (a) The total costs for improvements to be made that year, being the total costs of constructing or installing all proposed improvements and of maintaining and servicing all existing and proposed improvements, including all incidental expenses. This may include a reserve which shall not exceed the estimated costs of maintenance and servicing to December 10 of the fiscal year, or whenever the city expects to receive its apportionment of special assessments and tax collections from the county, whichever is later.
- (b) The amount of any surplus or deficit in the improvement fund to be carried over from a previous fiscal year.
- (c) The amount of any contributions to be made from sources other than assessments levied pursuant to this part.
- (d) The amount, if any, of the annual installment for the fiscal year where the legislative body has ordered an assessment for the estimated cost of any improvements to be levied and collected in annual installments.
- (e) The net amount to be assessed upon assessable lands within the assessment district, being the total improvement costs, as referred to in subdivision (a), increased or decreased, as the case may be, by any of the amounts referred to in subdivision (b), (c), or (d).

22570. The diagram for an assessment district shall show (a) the exterior boundaries of the assessment district, (b) the boundaries of any zones within the district, and (c) the lines and dimensions of each lot or parcel of land within the district. Each lot or parcel shall be identified by a distinctive number or letter.

22571. The lines and dimensions of each lot or parcel of land shown on the diagram shall conform to those shown on the county assessor's maps for the fiscal year to which the report applies. The diagram may refer to the county assessor's maps for a detailed description of the lines and dimensions of any lots or parcels, in which case, those maps shall govern for all details concerning the lines and dimensions of such lots or parcels.

22572. The assessment shall refer to the fiscal year to which it applies and shall do all of the following:

- (a) State the net amount, determined in accordance with Section 22569, to be assessed upon assessable lands within the assessment district, which shall include an amount sufficient to pay the principal and interest due during the fiscal year from each parcel on any bonds or notes issued pursuant to Section 22662.5.
- (b) Describe each assessable lot or parcel of land within the district.
- (c) Assess the net amount upon all assessable lots or parcels of land within the district by apportioning that amount among the several lots or parcels in proportion to the estimated benefits to be received by each lot or parcel from the improvements. The assessment may refer to the county assessment roll for a description of the lots or parcels, in which case that roll shall govern for all details concerning the description of the lots or parcels.

STREETS AND HIGHWAYS CODE
LANDSCAPE AND LIGHTING ACT OF 1972

22573. The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements. The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)).

22574. The diagram and assessment may classify various areas within an assessment district into different zones where, by reason of variations in the nature, location, and extent of the improvements, the various areas will receive differing degrees of benefit from the improvements. A zone shall consist of all territory which will receive substantially the same degree of benefit from the improvements.

22585. Proceedings for the formation of an assessment district shall be initiated by resolution. The resolution shall:

- (a) Propose the formation of an assessment district pursuant to this part.
- (b) Describe the improvements.
- (c) Describe the proposed assessment district and specify a distinctive designation for the district.
- (d) Order the engineer to prepare and file a report in accordance with Article 4 (commencing with Section 22565) of Chapter 1. The descriptions need not be detailed but shall be sufficient if they enable the engineer to generally identify the nature, location, and extent of the improvements and the location and extent of the assessment district.

22586. Upon completion, the engineer shall file the report with the clerk for submission to the legislative body. The legislative body may approve the report, as filed, or it may modify the report in any particular and approve it as modified.

22587. After approval of the report, either as filed or as modified, the legislative body shall adopt a resolution of intention. The resolution shall do all of the following:

- (a) Declare the intention of the legislative body to order the formation of an assessment district, to levy and collect assessments, and, if desired, to issue bonds or notes pursuant to this part.
- (b) Generally describe the improvements.
- (c) Refer to the proposed assessment district by its distinctive designation and indicate the general location of the district.
- (d) Refer to the report of the engineer, on file with the clerk, for a full and detailed description of the improvements, the boundaries of the assessment district and any zones

STREETS AND HIGHWAYS CODE
LANDSCAPE AND LIGHTING ACT OF 1972

therein, any bonds or notes to be issued, and the proposed assessments upon assessable lots and parcels of land within the district.

- (e) Give notice of, and fix a time and place for, a hearing by the legislative body on the question of the formation of the assessment district and the levy of the proposed assessment.

22588. The legislative body shall comply with the notice, protest, and hearing procedures in Section 53753 of the Government Code.

22591. During the course or upon the conclusion of the hearing, the legislative body may order changes in any of the matters provided in the report, including changes in the improvements, the boundaries of the proposed assessment district and any zones therein, and the proposed diagram or the proposed assessment. The legislative body may, without further notice, order the exclusion of territory from the proposed district, but shall not order the inclusion of additional territory within the district except upon written request by a property owner for the inclusion of his property or upon the giving of mailed notice of hearing to property owners upon the question of the inclusion of their property in the district.

22592. Upon the conclusion of the hearing, the legislative body shall determine whether a majority protest exists. For that purpose, the extent of the territory of the proposed assessment district shall be adjusted in accordance with any orders excluding territory from or including additional territory within the district.

22593. Proceedings for the formation of the assessment district shall be abandoned if there is a majority protest, as defined in Section 53753 of the Government Code.

22594.

- (a) If a majority protest has not been filed, the legislative body may adopt a resolution ordering the improvements and the formation of the assessment district and confirming the diagram and assessment, either as originally proposed by the legislative body or as changed by it. Except as provided in subdivision (b), the adoption of the resolution shall constitute the levy of an assessment for the fiscal year referred to in the assessment.
- (b) If bonds or notes are to be issued pursuant to Section 22662.5, the adoption of the resolution shall constitute the levy of an assessment for a principal amount which may be collected in annual installments. The clerk shall record a notice and map describing the assessment pursuant to Division 4.5 (commencing with Section 3100).

22595. Whenever a railroad, gas, water, or electric utility right-of-way or electric line right-of-way is included within an assessment district, the railroad, gas, water, or electric utility right-of-way or electric line right-of-way shall be included in the initiating resolution, the engineer's report, and the resolution of intention. The railroad, gas, water, or electric utility right-of-way or electric line right-of-way shall be assessed only if, and to the extent that, it is found that it will

STREETS AND HIGHWAYS CODE
LANDSCAPE AND LIGHTING ACT OF 1972

benefit from the installation and maintenance of the proposed improvement, and the railroad, gas, water, or electric utility right-of-way or electric line right-of-way shall be subject to the same penalties, and the same procedure and sale, in the event of delinquency as other parcels in the assessment district. In determining whether or not the railroad, gas, water, or electric utility right-of-way or electric line right-of-way benefits, its use as a right-of-way for a railroad, gas, water, or electric utility shall be presumed to be permanent.

22605. The legislative body, either in a single proceeding or by separate proceedings, may order one or any combination of the following changes of organization:

- (a) The annexation of territory to an existing assessment district formed under this part.
- (b) The detachment of territory from an existing assessment district formed under this part.
- (c) The dissolution of an existing assessment district formed under this part.
- (d) The consolidation into a single assessment district formed under this part of any combination of two or more of any of the following:
 - 1) An existing assessment district formed pursuant to this part.
 - 2) An existing lighting, street lighting, maintenance, or tree planting district formed pursuant to Chapter 26 (commencing with Section 5820) of Part 3 of Division 7, Part 1 (commencing with Section 18000), Part 2 (commencing with Section 18300), Part 3 (commencing with Section 18600), or Part 4 (commencing with Section 19000) of Division 14, or Part 1 (commencing with Section 22000) of this division, or pursuant to any procedural ordinance adopted by a charter city.
- (e) The legislative body shall not, by annexation, detachment dissolution, or consolidation, alter the obligation of property owners to pay the principal of, and interest on, bonded debt or notes issued pursuant to Section 22662.5. This section does not prevent the lawful refunding of the bonded debt or notes or the apportionment of assessments upon the division of properties assessed.

22606. Proceedings for a change of organization may be:

- (a) Undertaken subsequent to or concurrently with proceedings for the formation of an assessment district under this chapter. Any or all such proceedings may be conditioned on the completion of any other or all such proceedings.
- (b) Combined with proceedings for the formation of an assessment district under this chapter. In such case, any of the several resolutions, reports, notices, or other instruments provided for in this part may be combined into single documents.

22607. Except as otherwise provided in this article, proceedings for a change of organization shall be initiated, conducted, and completed in substantial accordance with the procedure provided in Article 1 (commencing with Section 22585) of this chapter for the formation of an assessment district.

STREETS AND HIGHWAYS CODE
LANDSCAPE AND LIGHTING ACT OF 1972

22608. In annexation proceedings, the resolutions, report, notices of hearing, and right of majority protest shall be limited to the territory proposed to be annexed, and shall be waived with the written consent of all of the owners of property within the territory to be annexed. Notice of hearing on the proposed annexation shall be published, posted, and mailed. Mailed notice may be dispensed with as to all property owners who shall have filed a written request for the annexation of their property.

22608.2. In the event that an ordinance requires the installation of any improvements described in this part by a subdivider, the resolution of intention may state that the territory owned by the subdivider comes under the terms of such ordinance and order that such territory be formed into an assessment district, or annexed to an existing assessment district, without notice and hearing or filing of an engineers report, or both.

22609. In detachment proceedings, the resolutions, report, notices of hearing, and right of majority protest shall be limited to the territory proposed to be detached. The legislative body may dispense with:

- (a) The resolution and report required by Sections 22585 and 22586 and may initiate proceedings by the adoption of the resolution of intention.
- (b) Posted and mailed notice of hearing.

22610. In dissolution proceedings, the legislative body may dispense with the resolution and report required by Sections 22585 and 22586 and may initiate dissolution proceedings by the adoption of the resolution of intention. The legislative body may dispense with posted and mailed notice of hearing. If the legislative body orders the dissolution of an assessment district, any moneys in the improvement fund for the district shall be transferred to the general fund of the local agency.

22611. Notwithstanding any other provision of law, the single assessment district resulting from a consolidation under this article shall assume all assets and liabilities of the districts consolidated and shall be entitled to all of the property tax revenues to which each of the separate districts involved in the consolidation would have been entitled had such districts not been so consolidated.

22612. If all of the territory of a district is included within one city by annexation or incorporation, the legislative body may transfer jurisdiction over the district to the city council of the city by a joint resolution setting forth the mutually agreed upon terms and conditions under which the transfer is to take place.

22613.

- (a) Whenever any territory of an assessment district is included within a city by annexation or incorporation, whether that inclusion occurs before or after the completion of the

STREETS AND HIGHWAYS CODE
LANDSCAPE AND LIGHTING ACT OF 1972

formation of the assessment district, and the notification requirements of subdivision (c) of Section 57200 of the Government Code have been met, that territory is thereby excluded from the assessment district.

- (b) Subdivision (c) of Section 99 of the Revenue and Taxation Code applies to alterations of territory pursuant to this section.
- (c) If the assessment district has issued bonds or notes pursuant to Section 22662.5 and the bonds or notes are outstanding and owing on the date of the withdrawal, the property within any territory withdrawing from the district shall continue to be liable for assessment and payment of its pro rata share of the bonds or notes.

22620. This chapter applies to all annual assessments levied after the formation of an assessment district, except annual assessments to pay the principal of, and interest on, previously issued bond debt or notes.

22621. Proceedings shall be taken pursuant to this chapter for any fiscal year during which an assessment is to be levied and collected within an existing assessment district.

22622. The legislative body shall adopt a resolution which shall generally describe any proposed new improvements or any substantial changes in existing improvements and order the engineer to prepare and to file a report in accordance with Article 4 (commencing with Section 22565) of Chapter 1 of this part.

22623. Upon completion, the engineer shall file the report with the clerk for submission to the legislative body. The legislative body may approve the report, as filed, or it may modify the report in any particular and approve it as modified.

22624. After approval of the report, either as filed or as modified, the legislative body shall adopt a resolution of intention. The resolution shall:

- (a) Declare the intention of the legislative body to levy and collect assessments within the assessment district for the fiscal year stated therein.
- (b) Generally describe the existing and proposed improvements and any substantial changes proposed to be made in existing improvements.
- (c) Refer to the assessment district by its distinctive designation and indicate the general location of the district.
- (d) Refer to the report of the engineer, on file with the clerk, for a full and detailed description of the improvements, the boundaries of the assessment district and any zones therein, and the proposed assessments upon assessable lots and parcels of land within the district.
- (e) Give notice of the time, as fixed by Section 22625, and the place for hearing by the legislative body on the levy of the proposed assessment.
- (f) State whether the assessment is proposed to increase from the previous year.

STREETS AND HIGHWAYS CODE
LANDSCAPE AND LIGHTING ACT OF 1972

22625. The date, hour, and place of the hearing is hereby fixed as the date, hour, and place of a regular meeting before August 10, as specified in any ordinance, resolution, or order of the legislative body fixing the time and place of its regular meetings.

22626. Notice of the hearing shall be given by either of the following methods:

- (a) If the assessments are to be levied in the same or lesser amounts than in any previous year, the clerk shall give notice by causing the resolution of intention to be published pursuant to Sections 22552 and 22553.
- (b) If the assessments are to be increased from any previous year, the legislative body shall cause notice of the public hearing with respect to the increase to be given pursuant to Section 53753 of the Government Code.

22628. Any interested person may, prior to the conclusion of the hearing, file a written protest with the clerk or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by him.

22629. If notice is given pursuant to subdivision (a) of Section 22626, the legislative body shall hold the public hearing pursuant to Section 53753 of the Government Code at the time and place specified in the notice and in any order continuing the hearing. If notice is given pursuant to subdivision (b) of Section 22626, the legislative body shall hold the public meeting and public hearing held pursuant to Section 53753 of the Government Code at the time and place specified in the joint notice and in any order continuing the hearing. All interested persons shall be afforded the opportunity to hear and be heard. The legislative body shall consider all oral statements and all written protests made or filed by any interested person. The legislative body may continue the hearing from time to time, provided that no continuance shall be made to a date subsequent to August 10 without the prior consent of the county auditor.

22630. During the course or upon the conclusion of the hearing, the legislative body may order changes in any of the matters provided in the report, including changes in the improvements, any zones within the assessment district, and the proposed diagram or the proposed assessment.

22630.5. If there is a majority protest against the levy of an annual assessment after the formation of the assessment district that is increased from any previous year, the proposed increase in the assessment shall be abandoned. For purposes of this section, "majority protest" has the same meaning as provided in Section 53753 of the Government Code. For purposes of this section, "increased assessment" shall have the same meaning as provided in Section 54954.6 of the Government Code.

22631. If a majority protest has not been filed, the legislative body may adopt a resolution confirming the diagram and assessment, either as originally proposed or as changed by it. The

STREETS AND HIGHWAYS CODE
LANDSCAPE AND LIGHTING ACT OF 1972

adoption of the resolution shall constitute the levy of an assessment for the fiscal year referred to in the assessment.

22640. Hearings upon the formation of an assessment district, upon a change of organization for an existing district, or upon the levy of annual assessments after formation of a district shall be concluded and any resolution confirming a diagram and an assessment shall be adopted not later than:

- (a) July 1 of the fiscal year during which the assessments are to be collected on the county assessment roll; or
- (b) Such later date, not beyond the third Monday in August, as the county auditor may authorize.

22641. Immediately after the adoption of any resolution confirming a diagram and assessment and by not later than the third Monday in August, the clerk shall file the diagram and assessment, or a certified copy thereof, with the county auditor.

22645. 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.

22646. 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, except that assessments levied pursuant to Section 22660 for which bonds or notes are to be issued may be paid within 30 days after the date the county auditor has entered the assessments on the county assessment roll, upon which time the engineer shall make and file with the treasurer a complete list of all unpaid assessments in the manner required by Section 8620. As a cumulative remedy, assessments and related charges and penalties, to pay principal or interest on bonds or notes, which are not paid when due, may be collected by an action brought in superior court, pursuant to Part 14 (commencing with Section 8830) of Division 10.

22647. After collection by the county, the net amount of the assessments, after deduction of any compensation due the county for collection, shall be paid to the treasurer.

22655. Upon receipt of moneys representing assessments collected by the county, the treasurer shall deposit the moneys in the treasury of the local agency to the credit of an improvement fund for the assessment district from which they were collected, and the moneys shall be expended only for the improvements authorized for such district.

22656. If there is a surplus or a deficit in the improvement fund of an assessment district at the end of any fiscal year, the surplus or deficit shall be carried forward to the next annual

STREETS AND HIGHWAYS CODE
LANDSCAPE AND LIGHTING ACT OF 1972

assessment to be levied within such district and applied as a credit or a debit, as the case may be, against such assessment.

22657. If there is a deficit in the improvement fund of an assessment district during any fiscal year, the legislative body, from any available and unencumbered funds of the local agency, may provide for:

- (a) A contribution to the improvement fund.
- (b) A temporary advance to the improvement fund and direct that the advance be repaid from the next annual assessments levied and collected within the assessment district.

22658. The legislative body may accept contributions from any source toward payment of improvement costs. The legislative body, at any time either before or after the confirmation of the assessment, may provide for contributions towards payment of improvement costs from the funds of the local agency. All contributions shall be deposited in the improvement fund of the assessment district for which the contribution was provided.

22659. All contributions authorized prior to confirmation of an assessment shall be deducted from the total improvement costs to be assessed within the assessment district.

22660.

- (a) The legislative body may, by resolution, determine that the estimated cost of any of the proposed improvements described in subdivisions (a) to (d), inclusive, of Section 22525 is greater than can be conveniently raised from a single annual assessment and order that the estimated cost shall be raised by an assessment levied and collected in installments over a period not to exceed five fiscal years.
- (b) The legislative body may, by resolution, determine that the estimated cost of the proposed improvements described in Section 22525 is greater than can be conveniently raised from a single annual assessment and order that the estimated cost of those improvements, other than the costs of maintenance and servicing, be raised by an assessment levied and collected in installments over a period not to exceed 30 years.
- (c) The resolution adopted pursuant to subdivision (a) or (b) shall generally describe the proposed improvements, set forth the estimated cost thereof, specify the number of annual installments and the fiscal years during which they are to be collected, and fix or determine the maximum amount of each annual installment.

22661. After adoption of a resolution providing for annual installment assessments, the engineer, in preparing reports required by Article 4 (commencing with Section 22565) of Chapter 1 of this part, shall include in the estimate and the assessment for each fiscal year specified in the resolution the total amount of the annual installment fixed or determined for such year.

STREETS AND HIGHWAYS CODE
LANDSCAPE AND LIGHTING ACT OF 1972

22662. If a resolution providing for annual installment payments has been adopted, in the resolution or subsequent thereto, the legislative body may do any or a combination of the following:

- (a) Provide for the accumulation of the moneys collected from the annual installments in the improvement fund until there is sufficient moneys to pay all or part of the cost of the improvements described in the resolution.
- (b) Provide for a temporary advance to the improvement fund from any available and unencumbered funds of the local agency to pay all or part of the cost of the improvements described in the resolution and direct that the advance be repaid from the annual installments levied and collected during the fiscal years designated in the resolution.
- (c) Borrow an amount necessary to finance the estimated cost of the proposed improvements. The amount borrowed, except for the amount borrowed pursuant to Section 22662.5, shall not exceed the amount of revenue estimated to be raised from the annual assessments levied over five fiscal years.

22662.5.

- (a) The legislative body of any local agency may, by resolution, determine and declare that bonds shall be issued to finance the estimated cost of the proposed improvements described in Section 22525, other than the costs of maintenance and servicing, under either the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) or the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500)). Either Part 5 (commencing with Section 6400) of Division 7 or Division 10 (commencing with Section 8500), as the case may be, shall govern all proceedings relating to the issuance of those bonds. The pertinent provisions of that division which apply to the legislative body of a city shall also apply to the legislative body of a special district formed to provide park and recreational services. Alternatively, the legislative body may determine and declare that notes shall be issued for the same purposes for which bonds may be issued. The maximum term to maturity of any notes issued shall not exceed 10 years
- (b) The resolution shall generally describe the proposed improvements specified in Section 22525, set forth the estimated cost thereof, specify the number of annual installments and the fiscal years during which they are to be collected, and fix or determine the maximum amount of each annual installment necessary to retire the bonds or notes. The amount of debt service to retire the bonds shall not exceed the amount of revenue estimated to be raised from assessments over 30 years. The amount of debt service to retire the notes shall not exceed the amount of revenue to be raised from the assessments over 10 years.
- (c) Notwithstanding any other provision of this part, assessments levied to pay the principal of, and interest on, any bond or note issued pursuant to this section, shall not be reduced or terminated if doing so would interfere with the timely retirement of the debt.

22663. Public property owned by any public agency and in use in the performance of a public function shall not be subject to assessment under this part unless the resolution of intention expressly provides that it shall be assessed. If the resolution provides that public property shall

STREETS AND HIGHWAYS CODE
LANDSCAPE AND LIGHTING ACT OF 1972

be assessed, the local agency conducting the proceedings shall be liable for payment of all amounts so assessed. Any such amounts shall be payable from the general fund of the local agency unless the resolution of intention designates some other fund. To the extent that any such amounts are paid by the public agency owning the public property, the local agency conducting the proceedings shall not be liable therefore.

22675. The validity of an assessment levied under this part for the purpose of raising revenue necessary to pay the debt service on bonds issued pursuant to Section 22662.5 shall not be contested in any action or proceeding, unless the action or proceeding is commenced within 30 days after the initial assessment is levied. Any appeal from a final judgment in the action or proceeding shall be perfected within 30 days after the entry of judgment.

22679. The legislative body may:

- (a) Provide for the construction or installation of any improvements authorized by Part 1 (commencing with Section 22000) of this division by proceedings taken pursuant to any other special assessment law or, in the case of a charter city, any procedural ordinance of the city and,
- (b) Provide for the maintenance or servicing of those improvements by proceedings taken pursuant to Article 59 (commencing with Section 20890) of Chapter 1 of Part 3 of Division 2 of the Public Contract Code. The proceedings may be taken separately or combined. If combined, any of the several resolutions, reports, notices or other instruments provided for in Article 59 may be combined with those provided for in the other special assessment law or procedural ordinance.