

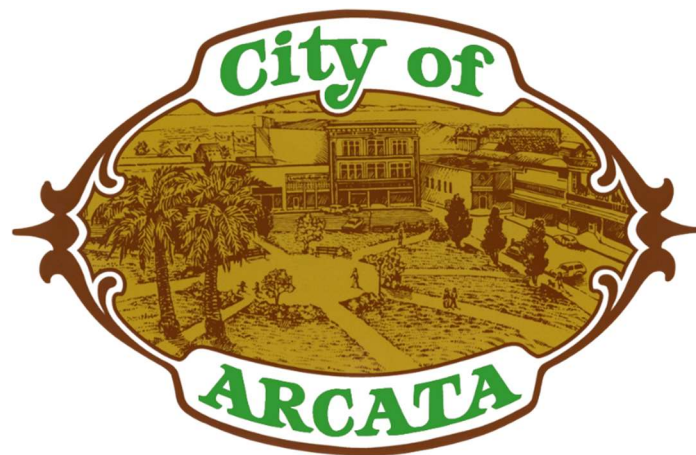
Engineer's Report for The Windsong Landscape Maintenance Assessment District

2026/2027

David Caisse, Assistant City Engineer

02/25/26

City of Arcata



A: OVERVIEW

The City of Arcata (“City”) annually levies and collects special assessments on parcels within the Landscape Assessment District Titled Windsong Landscape Maintenance Assessment District (WLAD) in order to continue the maintenance of landscape improvements within the “District”. The District was formed in October 1995 and is levied annually, pursuant to the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the “1972 Act”) and the provisions of the California Constitution Article XIID, added by Proposition 218. This Engineer’s Annual Report (“Report”) describes the District, any changes to the District, modifications to the improvements or zones, and the proposed assessments for fiscal year 2026/2027.

The budgets and annual assessments are based on the City’s estimated cost to maintain the improvements that provide special benefits to properties within the District. The word “parcel”, for the purposes of this Report, refers to an individual property assigned its own Assessment Parcel Number by the Humboldt County Assessor’s Office. The Humboldt County Auditor/Controller uses Assessment Parcel Numbers and specific Fund Numbers to identify properties assessed for special district benefit assessments on the tax roll.

Each fiscal year, an Engineer’s Report is prepared and presented to the City Council describing the District any changes to the District or improvements and the proposed budget and assessments for that fiscal year and the City Council shall hold a noticed public hearing regarding these matters prior to approving and ordering the proposed levy of assessments.

Following final approval of the Report the Council orders the levy and collection of assessments for the fiscal year pursuant to the 1972 Act. In such case, the assessment information will be submitted to the County Auditor/Controller, and included on the property tax roll for each parcel in fiscal year 2026/2027.

B. DESCRIPTION OF THE DISTRICT

The Windsong Landscape Maintenance Assessment District (WLAD) consists of 110 single family lots (previously 43 lots.) Five of the lots remain undeveloped.

The subdivision is situated along the western border of Arcata adjacent to the bottoms, north of HWY 255, east of V Street, south of Vaissade Road and west of Lorelei Road. The WLAD contains a City owned parcel known as Windsong Park (1.77 Ac.) and several landscaped/vegetated parcels which the City maintains for aesthetics and drainage purposes.

C. IMPROVEMENTS AND SERVICES AUTHORIZED BY THE 1972 ACT

As generally defined by the 1972 Act and applicable to this District, the improvements and associated assessments may include one or more of the following:

1. The installation or planting of landscaping;

2. The installation or construction of statuary, fountains, and other ornamental structures and facilities;
3. The installation or construction of public lighting facilities including, but not limited to streetlights and traffic signals;
4. 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;
5. The installation of park or recreational improvements, including, but not limited to, all of the following: a) Land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks, and drainage. b) Lights, playground equipment, play courts, and public restrooms.
6. The acquisition of land for park, recreational, or open-space purposes or any existing improvement otherwise authorized pursuant to this section.
7. The maintenance or servicing, of any of the foregoing including the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement including but not limited to: a) Repair, removal, or replacement of all or any part of any improvements; b) Grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities; c) Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; d) The removal of trimmings, rubbish, debris, and other solid waste; e) The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti; f) Electric current or energy, gas, or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; g) Water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.
8. Incidental expenses associated with the improvements including, but not limited to: a) The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment; b) The costs of printing, advertising, and the publishing, posting and mailing of notices; c) Compensation payable to the County for collection of assessments; d) Compensation of any engineer or attorney employed to render services; e) Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements; f) Costs associated with any elections held for the approval of a new or increased assessment.

D. DESCRIPTION OF IMPROVEMENTS AND SERVICES

The purpose of this District is to ensure the ongoing maintenance and servicing of the landscaped areas within the street right of way, playfield (park), playground and other operations and servicing of local landscaping and drainage improvements. The improvements in general include playground equipment and furniture, irrigation system, and public trail areas. The improvements to be maintained and funded entirely or partially through the District assessments are generally described as in the original Engineers report.

Landscaping and Appurtenant Facilities: Landscaping improvements include but are not limited to: Landscaping, planting, shrubbery, trees, irrigation systems, fences, hardscapes, fixtures, electricity and water, sidewalk maintenance resulting from landscape growth and appurtenant

facilities in public rights-of-way, medians, swales, parkways and dedicated easements within the proposed boundaries of said Assessment District. Together with any and all incidental expenses in connection there with as particularly authorized pursuant to the Landscaping and Lighting Act of 1972.

Vegetation Management

Vegetation Management includes but is not limited to the mowing and trimming of identified drainage easements, street frontage, Windsong Park and other landscape areas (parcels).

Lighting and Appurtenant Facilities

Street lighting improvements include but are not limited to: Poles, fixtures, bulbs, conduits, conductors, equipment including guys, anchors, posts and pedestals, metering devices and appurtenant facilities as required to provide safety lighting and traffic signals in public rights-of-way and dedicated easements within the proposed boundaries of said Assessment District. The public lighting system is maintained to provide adequate illumination. Power for streetlights is furnished by the Pacific Gas and Electric Company, and based on the rates for power authorized by the California Public Utilities Commission LS2-A rate.

Park and Recreation Improvements and Appurtenant Facilities

Parks and recreation improvements include but are not limited to lights, playgrounds, playground equipment, park furniture, site amenities, and appurtenant facilities in public parks and recreation facilities within the boundaries of said Assessment District.

E: Recent Changes and Proposed Changes for 2026/2027 Fiscal Year

No changes to report for this past FY (25/26), City continued to provide the maintenance and improvements above the amount received from the District. No changes in the rate of assessment are proposed in the next FY 26-27.

F: ASSESSMENT

The annual assessments are based on the historical and estimated costs to maintain the improvements that provide a prescribed benefit to properties within the District. The most complete assessment (FY24/25) is based on cost data recorded from the Parks and Facilities Department principally, plus the preparation of this report. No CPI was included in this District and thus the costs have not increased over time while the costs to deliver services have. Each parcel within the District is responsible for paying \$135/parcel based on the approved Engineers Estimate.

Assessment District	2024/2025		2025/2026		2026/2027
	Assessment	Expense	Assessment	Expense	Assessment
Windsong LAD	\$ 14,850.00	\$ 30,164.12	\$ 14,850.00	*TBD	\$ 14,850.00

**Current Fiscal Year - Total expenses are unknown until after July 1, 2026.*

ATTACHMENT A

WINDSONG

ASSESSMENT ROLL

<u>SPECIAL ASSESSMENT NUMBER</u>	<u>PROPERTY DESCRIPTION ASSESSOR'S PARCEL NO.</u>	<u>FISCAL YEAR 2026-2027 AMOUNT OF ASSESSMENT</u>
--	---	---

Lot 361-3	505-361-003	\$135.00
Lot 361-4	505-361-004	\$135.00
Lot 361-5	505-361-005	\$135.00
Lot 361-6	505-361-006	\$135.00
Lot 361-7	505-361-007	\$135.00
Lot 361-8	505-361-008	\$135.00
Lot 361-9	505-361-009	\$135.00
Lot 361-10	505-361-010	\$135.00
Lot 36-11	505-361-011	\$135.00
Lot 361-12	505-361-012	\$135.00
Lot 361-13	505-361-013	\$135.00
Lot 361-14	505-361-014	\$135.00
Lot 361-15	505-361-015	\$135.00
Lot 361-16	505-361-016	\$135.00
Lot 361-17	505-361-017	\$135.00
Lot 361-18	505-361-018	\$135.00
Lot 361-19	505-361-019	\$135.00
Lot 361-20	505-361-020	\$135.00

Lot 361-21	505-361-021	\$135.00
Lot 361-22	505-361-022	\$135.00
Lot 361-23	505-361-023	\$135.00
Lot 361-24	\$135.00	505-361-024
Lot 361-25	\$135.00	505-361-025
Lot 361-26	\$135.00	505-361-026
Lot 361-27	\$135.00	505-361-027
Lot 361-28	\$135.00	505-361-028
Lot 361-29	\$135.00	505-361-029
Lot 361-30	\$135.00	505-361-030
Lot 361-31	\$135.00	505-361-031
Lot 361-32	\$135.00	505-361-032
Lot 361-33	\$135.00	505-361-033
Lot 361-34	\$135.00	505-361-034
Lot 361-35	\$135.00	505-361-035
Lot 361-36	\$135.00	505-361-036
Lot 361-37	\$135.00	505-361-037
Lot 361-38	\$135.00	505-361-038
Lot 361-39	\$135.00	505-361-039
Lot 361-40	\$135.00	505-361-040
Lot 361-41	\$135.00	505-361-041
Lot 361-42	\$135.00	505-361-042
Lot 361-43	\$135.00	505-361-043
Lot 361-44	\$135.00	505-361-044
Lot 361-45	\$135.00	505-361-045
Lot 361-46	\$135.00	505-361-046
Lot 361-47	\$135.00	505-361-047
Lot 361-48	\$135.00	505-361-048
Lot 361-49	\$135.00	505-361-049

Lot 361-50	\$135.00	505-361-050
Lot 361-51	\$135.00	505-361-051
Lot 361-52	\$135.00	505-361-052
Lot 362-1	\$135.00	505-362-001
Lot 362-2	\$135.00	505-362-002
Lot 362-3	\$135.00	505-362-003
Lot 362-4	\$135.00	505-362-004
Lot 362-5	\$135.00	505-362-005
Lot 362-6	\$135.00	505-362-006
Lot 362-7	\$135.00	505-362-007
Lot 362-8	\$135.00	505-362-008
Lot 362-9	\$135.00	505-362-009
Lot 362-10	\$135.00	505-362-010
Lot 362-11	\$135.00	505-362-011
Lot 362-12	\$135.00	505-362-012
Lot 362-13	\$135.00	505-362-013
Lot 362-14	\$135.00	505-362-014
Lot 362-15	\$135.00	505-362-015
Lot 362-16	\$135.00	505-362-016
Lot 362-17	\$135.00	505-362-017
Lot 362-18	\$135.00	505-362-018
Lot 362-19	\$135.00	505-362-019
Lot 362-20	\$135.00	505-362-020
Lot 362-21	\$135.00	505-362-021
Lot 362-22	\$135.00	505-362-022
Lot 362-23	\$135.00	505-362-023
Lot 362-24	\$135.00	505-362-024
Lot 362-25	\$135.00	505-362-025
Lot 362-26	\$135.00	505-362-026

Lot 362-27	\$135.00	505-362-027
Lot 362-28	\$135.00	505-362-028
Lot 362-29	\$135.00	505-362-029
Lot 362-30	\$135.00	505-362-030
Lot 362-31	\$135.00	505-362-031
Lot 362-32	\$135.00	505-362-032
Lot 362-33	\$135.00	505-362-033
Lot 362-34	\$135.00	505-362-034
Lot 362-35	\$135.00	505-362-035
Lot 362-36	\$135.00	505-362-036
Lot 362-37	\$135.00	505-362-037
Lot 362-38	\$135.20	505-362-038
Lot 362-39	\$135.00	505-362-039
Lot 362-40	\$135.00	505-362-040
Lot 362-41	\$135.00	505-362-041
Lot 362-42	\$135.00	505-362-042
Lot 362-43	\$135.00	505-362-043
Lot 362-44	\$135.00	505-362-044
Lot 362-45	\$135.00	505-362-045
Lot 362-46	\$135.00	505-362-046
Lot 362-47	\$135.00	505-362-047
Lot 362-48	\$135.00	505-362-048
Lot 362-49	\$135.00	505-362-049
Lot 362-50	\$135.00	505-362-050
Lot 362-51	\$135.00	505-362-051
Lot 362-52	\$135.00	505-362-052
Lot 362-53	\$135.00	505-362-053
Lot 362-54	\$135.00	505-362-054
Lot 362-55	\$135.00	505-362-055

Lot 362-56	\$135.00	505-362-056
Lot 362-57	\$135.00	505-362-057
Lot 362-58	\$135.00	505-362-058
Lot 362-59	\$135.00	505-362-059
Lot 362-60	\$135.00	505-362-060

TOTAL ASSESSMENT: \$14,850.00