

**ORDINANCE NO. 188973**

An ordinance establishing Fiscal Year 2026-2027 tax levy for City of Los Angeles Community Facilities District No. 8 (Legends at Cascades).

**WHEREAS**, the Los Angeles City Council (Council) adopted Ordinance No. 179187 (Ordinance of Formation), which established City of Los Angeles Community Facilities District No. 8 (Legends at Cascades) (District) to finance certain public facilities and provided for the levy of a special tax pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, and found under California Government Code Sections 53311, et seq.;

**WHEREAS**, the Council adopted Ordinance No. 179417, which authorized the levy of a special tax within the District on an annual basis until the underlying indebtedness of the District is paid off or as otherwise provided in the Ordinance of Formation; and

**WHEREAS**, the Council, acting in its capacity as the legislative body of the District, adopts this ordinance.

**NOW, THEREFORE,**

**THE PEOPLE OF THE CITY OF LOS ANGELES  
DO ORDAIN AS FOLLOWS:**

Section 1. An annual special tax on the parcels of property within the District is hereby levied for Fiscal Year 2026-2027 at the specified amount for each parcel of property, identified by Assessor Parcel Number, all as described in the attached Exhibit "A," except that: (i) no special tax is levied on any parcel of property for which the special tax has been prepaid, discharged, and permanently satisfied in accordance with the District's Ordinance of Formation; and (ii) in the event any parcel of property is renumbered, subdivided, or consolidated with another parcel of property, the special tax applicable to the former Assessor Parcel Number shall be levied on a pro rata basis on the new Assessor Parcel Number(s) resulting from the renumbering, subdivision, or consolidation.

**EXHIBIT A****City of Los Angeles  
Community Facilities District No. 8  
(Legends at Cascades)****Special Tax Levy for Fiscal Year 2026-2027**

<b>APN</b>	<b>FY 2026-2027 Maximum Special Tax</b>	<b>FY 2026-2027 Special Tax</b>
2582-040-014	\$3,293.87	\$2,054.96
2582-040-015	\$2,989.38	\$1,864.99
2582-040-016	\$2,610.59	\$1,628.68
2582-040-017	\$2,306.13	\$1,438.73
2582-040-018	\$3,065.14	\$1,912.26
2582-040-019	\$2,306.13	\$1,438.73
2582-040-020	\$3,293.87	\$2,054.96
2582-040-021	\$2,989.38	\$1,864.99
2582-040-022	\$2,610.59	\$1,628.68
2582-040-023	\$2,306.13	\$1,438.73
2582-040-024	\$3,065.14	\$1,912.26
2582-040-025	\$2,306.13	\$1,438.73
2582-040-026	\$2,306.13	\$1,438.73
2582-040-027	\$3,065.14	\$1,912.26
2582-040-028	\$2,306.13	\$1,438.73
2582-040-029	\$2,610.59	\$1,628.68
2582-040-030	\$2,989.38	\$1,864.99
2582-040-031	\$3,293.87	\$2,054.96
2582-040-034	\$3,065.14	\$1,912.26
2582-040-035	\$3,475.95	\$2,168.55
2582-040-036	\$3,293.87	\$2,054.96
2582-040-037	\$3,558.99	\$2,220.36
2582-040-038	\$3,558.99	\$2,220.36
2582-040-039	\$3,293.87	\$2,054.96
2582-040-040	\$3,475.95	\$2,168.55
2582-040-041	\$3,065.14	\$1,912.26
2582-040-046	\$3,065.14	\$1,912.26
2582-040-047	\$3,475.95	\$2,168.55
2582-040-048	\$3,293.87	\$2,054.96
2582-040-049	\$3,558.99	\$2,220.36
2582-040-050	\$3,065.14	\$1,912.26
2582-040-051	\$3,475.95	\$2,168.55
2582-040-052	\$3,293.87	\$2,054.96
2582-040-053	\$3,558.99	\$2,220.36
2582-040-054	\$3,558.99	\$2,220.36
2582-040-055	\$3,293.87	\$2,054.96
2582-040-056	\$3,475.95	\$2,168.55
2582-040-057	\$3,065.14	\$1,912.26
2582-040-060	\$3,293.87	\$2,054.96
2582-040-061	\$2,989.38	\$1,864.99
2582-040-062	\$2,610.59	\$1,628.68
2582-040-063	\$2,306.13	\$1,438.73
2582-040-064	\$3,065.14	\$1,912.26
2582-040-065	\$2,306.13	\$1,438.73
2582-040-066	\$2,306.13	\$1,438.73
2582-040-067	\$3,065.14	\$1,912.26
2582-040-068	\$2,306.13	\$1,438.73
2582-040-069	\$2,610.59	\$1,628.68
2582-040-070	\$2,989.38	\$1,864.99
2582-040-071	\$3,293.87	\$2,054.96
2582-040-074	\$3,558.99	\$2,220.36
2582-040-075	\$3,293.87	\$2,054.96
2582-040-076	\$3,558.99	\$2,220.36
2582-040-077	\$3,293.87	\$2,054.96
2582-040-078	\$3,475.95	\$2,168.55
2582-040-079	\$3,065.14	\$1,912.26
2582-040-080	\$3,065.14	\$1,912.26

APN	FY 2026-2027 Maximum Special Tax	FY 2026-2027 Special Tax
2582-040-081	\$3,475.95	\$2,168.55
2582-040-082	\$3,293.87	\$2,054.96
2582-040-083	\$3,558.99	\$2,220.36
2582-040-084	\$3,293.87	\$2,054.96
2582-040-085	\$2,989.38	\$1,864.99
2582-040-086	\$2,610.59	\$1,628.68
2582-040-087	\$2,306.13	\$1,438.73
2582-040-088	\$3,065.14	\$1,912.26
2582-040-089	\$2,306.13	\$1,438.73
2582-040-090	\$2,306.13	\$1,438.73
2582-040-091	\$3,065.14	\$1,912.26
2582-040-092	\$2,306.13	\$1,438.73
2582-040-093	\$2,610.59	\$1,628.68
2582-040-094	\$2,989.38	\$1,864.99
2582-040-095	\$3,293.87	\$2,054.96
2582-040-098	\$3,065.14	\$1,912.26
2582-040-099	\$3,475.95	\$2,168.55
2582-040-100	\$3,293.87	\$2,054.96
2582-040-101	\$3,558.99	\$2,220.36
2582-040-102	\$3,558.99	\$2,220.36
2582-040-103	\$3,293.87	\$2,054.96
2582-040-104	\$2,306.13	\$1,438.73
2582-040-105	\$3,065.14	\$1,912.26
2582-040-106	\$2,306.13	\$1,438.73
2582-040-107	\$2,610.59	\$1,628.68
2582-040-108	\$2,989.38	\$1,864.99
2582-040-109	\$3,293.87	\$2,054.96
2582-040-110	\$2,610.59	\$1,628.68
2582-040-111	\$3,293.87	\$2,054.96
2582-040-112	\$3,293.87	\$2,054.96
2582-040-125	\$3,558.99	\$2,220.36
2582-040-126	\$3,293.87	\$2,054.96
2582-040-127	\$3,475.95	\$2,168.55
2582-040-128	\$3,065.14	\$1,912.26
2582-040-129	\$3,558.99	\$2,220.36
2582-040-130	\$3,293.87	\$2,054.96
2582-040-131	\$3,475.95	\$2,168.55
2582-040-132	\$3,065.14	\$1,912.26
2582-040-133	\$3,558.99	\$2,220.36
2582-040-134	\$3,293.87	\$2,054.96
2582-040-135	\$3,475.95	\$2,168.55
2582-040-136	\$3,065.14	\$1,912.26
2582-040-140	\$3,558.99	\$2,220.36
2582-040-141	\$3,293.87	\$2,054.96
2582-040-142	\$3,475.95	\$2,168.55
2582-040-143	\$3,065.14	\$1,912.26
2582-040-144	\$3,558.99	\$2,220.36
2582-040-145	\$3,293.87	\$2,054.96
2582-040-146	\$3,475.95	\$2,168.55
2582-040-147	\$3,065.14	\$1,912.26
2582-040-148	\$3,558.99	\$2,220.36
2582-040-149	\$3,293.87	\$2,054.96
2582-040-150	\$3,475.95	\$2,168.55
2582-040-151	\$3,065.14	\$1,912.26
2582-040-152	\$3,293.87	\$2,054.96
2582-040-153	\$3,293.87	\$2,054.96
2582-040-154	\$2,610.59	\$1,628.68
2582-040-155	\$2,610.59	\$1,628.68
2582-040-156	\$3,293.87	\$2,054.96
2582-040-157	\$3,293.87	\$2,054.96
2582-040-158	\$3,293.87	\$2,054.96
2582-040-159	\$3,293.87	\$2,054.96
2582-040-160	\$2,610.59	\$1,628.68
2582-040-161	\$2,610.59	\$1,628.68
2582-040-162	\$3,293.87	\$2,054.96
2582-040-163	\$3,293.87	\$2,054.96

	FY 2026-2027	FY 2026-2027
APN	Maximum Special Tax	Special Tax
2582-040-165	\$3,065.14	\$1,912.26
2582-040-166	\$3,475.95	\$2,168.55
2582-040-167	\$3,293.87	\$2,054.96
2582-040-168	\$3,558.99	\$2,220.36
2582-040-170	\$2,306.13	\$1,438.73
2582-040-171	\$3,065.14	\$1,912.26
2582-040-172	\$2,306.13	\$1,438.73
2582-040-173	\$2,610.59	\$1,628.68
2582-040-174	\$2,989.38	\$1,864.99
2582-040-175	\$3,293.87	\$2,054.96
2582-040-176	\$3,293.87	\$2,054.96
2582-040-177	\$3,293.87	\$2,054.96
2582-040-178	\$2,610.59	\$1,628.68
2582-040-179	\$3,065.14	\$1,912.26
2582-040-180	\$3,475.95	\$2,168.55
2582-040-181	\$3,293.87	\$2,054.96
2582-040-182	\$3,558.99	\$2,220.36
2582-040-183	\$3,293.87	\$2,054.96
2582-040-184	\$2,989.38	\$1,864.99
2582-040-185	\$2,610.59	\$1,628.68
2582-040-186	\$2,306.13	\$1,438.73
2582-040-187	\$3,065.14	\$1,912.26
2582-040-188	\$2,306.13	\$1,438.73
2603-025-031	\$2,306.13	\$1,438.73
2603-025-032	\$3,065.14	\$1,912.26
2603-025-033	\$2,306.13	\$1,438.73
2603-025-034	\$2,610.59	\$1,628.68
2603-025-035	\$2,989.38	\$1,864.99
2603-025-036	\$3,293.87	\$2,054.96
2603-025-037	\$3,293.87	\$2,054.96
2603-025-038	\$2,989.38	\$1,864.99
2603-025-039	\$2,610.59	\$1,628.68
2603-025-040	\$2,306.13	\$1,438.73
2603-025-041	\$3,065.14	\$1,912.26
2603-025-042	\$2,306.13	\$1,438.73
2603-025-043	\$3,293.87	\$2,054.96
2603-025-044	\$2,989.38	\$1,864.99
2603-025-045	\$2,610.59	\$1,628.68
2603-025-046	\$2,306.13	\$1,438.73
2603-025-047	\$3,065.14	\$1,912.26
2603-025-048	\$2,306.13	\$1,438.73
2603-025-049	\$2,306.13	\$1,438.73
2603-025-050	\$3,065.14	\$1,912.26
2603-025-051	\$2,306.13	\$1,438.73
2603-025-052	\$2,610.59	\$1,628.68
2603-025-053	\$2,989.38	\$1,864.99
2603-025-054	\$3,293.87	\$2,054.96
2603-025-055	\$3,293.87	\$2,054.96
2603-025-056	\$2,989.38	\$1,864.99
2603-025-057	\$2,610.59	\$1,628.68
2603-025-058	\$2,306.13	\$1,438.73
2603-025-059	\$3,065.14	\$1,912.26
2603-025-060	\$2,306.13	\$1,438.73
<b>Total</b>	<b>\$531,767.50</b>	<b>\$331,755.57</b>

Sec. 2. The City Clerk shall certify to the passage of this ordinance and have it published in accordance with Council policy, either in a daily newspaper circulated in the City of Los Angeles or by posting for ten days in three public places in the City of Los Angeles: one copy on the bulletin board located at the Main Street entrance to the Los Angeles City Hall; one copy on the bulletin board located at the Main Street entrance to the Los Angeles City Hall East; and one copy on the bulletin board located at the Temple Street entrance to the Los Angeles County Hall of Records.

Approved as to Form and Legality

HYDEE FELDSTEIN SOTO, City Attorney

By   
CHARLES S. HONG  
Assistant City Attorney

Date 05/26/2026

File No. 22-0691-S7

M:\Econ Dev\_Pub Finance\Public Finance\ORDINANCES AND REPORTS\CFD Tax Levies\2026-27\ORDINANCE Establishing Special Tax Dist. 8 Legends at Cascades 2026-27.doc

The Clerk of the City of Los Angeles hereby certifies that the foregoing ordinance was passed by the Council of the City of Los Angeles.

CITY CLERK

MAYOR



Ordinance Passed June 17, 2026

Approved 07/06/2026

Ordinance Posted: 07/10/2026  
Ordinance Effective Date: 08/19/2026