

## Attachment B

# Figueroa Corridor Partnership Business Improvement District

## Engineer's Report



Los Angeles, California  
January 2017

*Prepared by:*  
**Kristin Lowell Inc.**

*Prepared pursuant to the State of California  
Property and Business Improvement District Law of 1994  
And Article XIIIID of the California Constitution  
to create a property-based business improvement district*

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## ENGINEER'S STATEMENT

This Report is prepared pursuant to Article XIIID of the California State Constitution (Proposition 218) and the State of California Property and Business Improvement District Law of 1994 as amended.

The Figueroa Corridor Partnership Property-Based Business Improvement District ("PBID") will provide activities either currently not provided or are above and beyond what the City of Los Angeles provides. These activities will specially benefit each individual assessable parcel in the PBID. Every individual assessed parcel within the PBID receives special benefit from the activities identified under Section B of this Report. Only those individual assessed parcels within the PBID receive the special benefit of these proposed activities; parcels contiguous to and outside the PBID and the public at large may receive a general benefit, as outlined in Section E. The cost to provide general benefits, if any, will be funded from sources other than special assessments.

The duration of the proposed PBID is ten (10) years, commencing January 1, 2018. An estimated budget for the PBID improvements and activities is set forth in Section D. Assessments will be subject to an annual increase of up to 5% per year as determined by the Owners' Association. Assessment increases must stay between 0% and 5% in any given year. Funding for the PBID improvements and activities shall be derived from a property-based assessment of each specially benefitted parcel in the PBID. A detailed description of the methodology for determining the proportional special benefit each individual assessable parcel receives from the service and the assessment for each parcel is set forth in Section F.

I hereby certify to the best of my professional knowledge that each of the identified assessable parcels located within the PBID will receive a special benefit over and above the benefits conferred to those parcels outside of the PBID boundary and to the public at large and that the amount of the proposed special assessment is proportional to, and no greater than the special benefits received.



Respectfully submitted,

A handwritten signature in blue ink that reads "Terrance E. Lowell".

Terrance E. Lowell, P.E.

## SECTION A: LEGISLATIVE AND JUDICIAL REVIEW

### **Property and Business Improvement District Law of 1994**

The Property and Business Improvement District Law of 1994 (the "State Law") is the legislation that authorizes the City to levy assessments upon real property for the purposes of providing improvements and activities that specially benefit each individual assessed parcel in the PBID. The purpose of the PBID is to encourage commerce, investment, and business activities. In order to meet these goals PBIDs typically fund activities and improvements, such as, enhanced safety and cleaning. Unlike other assessment districts which fund the construction of public capital improvements or maintenance thereof, PBIDs provide activities and improvements "to promote the economic revitalization and physical maintenance of the business districts of its cities in order to create jobs, attract new businesses, and prevent the erosion of the business districts." (Streets and Highways Code Section 36601(b)). The improvements and activities funded through the PBID are over and above those already provided by the City within the PBID's boundaries. Each of the PBID activities or improvements is intended to increase building occupancy and lease rates, to encourage new business development, attract businesses that benefit the parcels, and improve the economic vitality of parcels.

Specifically, the State Law defines "Improvements" and "Activities" as follows:

*"Improvement" means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years...<sup>1</sup>*

*"Activities" means, but is not limited to, all of the following:*

- (a) Promotion of public events which benefit businesses or real property in the district.*
- (b) Furnishing of music in any public place within the district.*
- (c) Promotion of tourism within the district.*
- (d) Marketing and economic development, including retail retention and recruitment.*
- (e) Providing safety, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.*
- (f) Activities which benefit businesses and real property located in the district.<sup>2</sup>*

### **Article XIID of the State Constitution**

In 1996, California voters approved Proposition 218, codified in part as Article XIID of the State Constitution. Among other requirements, Article XIID changes the way local agencies enact local taxes and levy assessments on real property. It states, in relevant part, that:

- (a) An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits*

<sup>1</sup> California Streets and Highways Code, Section 36610.

<sup>2</sup> California Streets and Highways Code, Section 36613.

*from the special benefits conferred on a parcel. Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly-owned parcels in fact receive no special benefit.*

*(b) All assessments shall be supported by a detailed engineer's report prepared by a registered professional engineer certified by the State of California.<sup>3</sup>*

*"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."<sup>4</sup>*

### **Judicial Guidance**

Since the enactment of Article XIID, the courts have rendered opinions regarding various aspects of Article XIID. The notable portions of cases that apply to assessment districts in general and this Figueroa Corridor PBID in particular are noted below.

*"The engineer's report describes the services to be provided by the PBID [i.e. the PBID]; (1) security, (2) streetscape maintenance (e.g., street sweeping, gutter cleaning, graffiti removal), and (3) marketing, promotion, and special events. They are all services over and above those already provided by the City within the boundaries of the PBID. And they are particular and distinct benefits to be provided only to the properties within the PBID, not to the public at large—they 'affect the assessed property in a way that is particular and distinct from [their] effect on other parcels and that real property in general and the public at large do not share.'<sup>5</sup>*

*"...separating the general from the special benefits of a public improvement project and estimating the quantity of each in relation to the other is essential if an assessment is to be limited to the special benefits."<sup>6</sup>*

*"...the agency must determine or approximate the percentage of the total benefit conferred by the service or improvement that will be enjoyed by the general public and deduct that percentage of the total cost of the service or improvement from the special assessment levied against the specially benefitted property owners."<sup>7</sup>*

*"...even minimal general benefits must be separated from special benefits and quantified so that the percentage of the cost of services and improvements representing general benefits, however slight, can be deducted from the amount of the cost assessed against specially benefitting properties."<sup>8</sup>*

The contents of this Engineer's Report are prepared in compliance with the above noted authorizing legislation, the State Constitution and the judicial opinions.

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<sup>3</sup> Section 4, Article XIID of the State Constitution.

<sup>4</sup> Section 2 (j), Article XIID of the State Constitution.

<sup>5</sup> Dahms v. Downtown Pomona Property and Business Improvement District (2009) 174 Cal.App. 4th 708, 722.

<sup>6</sup> Beutz v. County of Riverside (2010) 184 Cal. App. 4th 1516, 1532.

<sup>7</sup> Golden Hill Neighborhood Association, Inc. v. City of San Diego (2011) 199 Cal.App. 4th 416, 438.

<sup>8</sup> Golden Hill Neighborhood Association, Inc. v. City of San Diego (2011) 199 Cal.App. 4th 416, 439.

## SECTION B: IMPROVEMENTS AND ACTIVITIES

The Figueroa Corridor Partnership PBID Steering Committee collectively determined the priority for improvements and activities that the PBID will deliver. The primary needs as determined by the property owners are Safe and Clean programs as well as Communication and Development activities. Specifically, the Figueroa Corridor PBID shall provide the following activities.

### ***SAFE and CLEAN***

#### **Safe Team Program**

The Safety Program will provide security services for the individual parcels located within the District in the form of patrolling bicycle personnel, walking patrols and vehicle patrols. The purpose of the Safe Team Program is to prevent, deter and report illegal activities taking place on the streets, sidewalks, storefronts, parking lots. The presence of the Safe Team Program is intended to deter such illegal activities as vandalism, graffiti, narcotic use or sales, public urination, trespassing, drinking in public, prostitution, illegal panhandling, illegal vending, and illegal dumping. The Program will supplement, not replace, other ongoing police, security and patrol efforts within the District. The special benefit to parcels from these services is increased commercial activity which directly relates to increases in lease rates and customer usage. A District that is perceived as unsafe deters pedestrian and commercial activity.

Commercial parcels benefit from District programs that work to provide greater pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment. Education parcels benefit from District programs that work to provide an enhanced sense of safety, cleanliness and positive user experience which in turn enhances student enrollment, attracts student, and District investment. Entertainment parcels benefit from District programs that work to enhance a sense of safety, cleanliness, a positive user experience and provides greater pedestrian traffic and increased sales. Museum parcels benefit from District programs that work to provide greater visitors and patrons, increased sales and a safer environment. Religious parcels benefit from District programs that work to provide a better pedestrian experience and an enhanced sense of safety which provides an opportunity to increase attendance. Publicly-owned parcels benefit from District programs which work to provide greater pedestrian traffic and increased use which translates into fulfilling their public service mission. Mixed-use student housing and student housing parcels zoned R4 and above benefit from District programs that work to provide an enhanced sense of safety, cleanliness and a positive user experience which in turn enhances the business climate and improves the business offering and attracts students and District investment

#### **Clean Team Program**

In order to consistently deal with cleaning issues, a Clean Program will continue to be provided as it has for the last nineteen years. A multi-dimensional approach has been developed consisting of the following elements. The clean team will only provide service to properties within District boundaries. The special benefit to parcels from these services is increased commercial activity which directly relates to increases in lease rates and customer usage.

**Sidewalk Cleaning: Tier 1, 2, & 4 Streets Only**. Uniformed, radio equipped personnel sweep litter, debris and refuse from sidewalks and gutters of the District. District personnel may pressure wash the sidewalks. Paper signs and handbills that are taped or glued on property, utility boxes, poles and telephones are removed. District personnel may pressure wash sidewalks. Clean

sidewalks support an increase in commerce and provides a special benefit to each individually assessed parcel in the district.

**Trash Collection:** All Tiers. Collector truck personnel collect trash from sidewalk trash receptacles.

**Graffiti Removal:** All Tiers. Painters remove graffiti by painting, using solvent and pressure washing. The District maintains a zero tolerance graffiti policy. An effort is made to remove all tags within 24 hours on weekdays.

**Weed Abatement:** Tier 1, 2, & 4 Streets Only. Weeds are removed as they become unsightly or as needed.

The clean team will only provide service to assessed parcels within District boundaries. The special benefit to assessed parcels from these services is increased commercial activity which directly relates to increases in lease rates and customer usage. Dirty and unclean sidewalks deter pedestrians and commercial activity.

Commercial parcels benefit from District programs that work to provide greater pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment. Education parcels benefit from District programs that work to provide an enhanced sense of safety, cleanliness and positive user experience which in turn enhances student enrollment, attracts student, and District investment. Entertainment parcels benefit from District programs that work to enhance a sense of safety, cleanliness , a positive user experience and provides greater pedestrian traffic and increased sales. Museum parcels benefit from District programs that work to provide greater pedestrian traffic and increased sales. Religious parcels benefit from District programs that work to provide a better pedestrian experience and an enhanced sense of safety which provides an opportunity to increase attendance. Publicly-owned parcels benefit from District programs which work to provide greater pedestrian traffic and increased use which translates into fulfilling their public service mission. Mixed-use student housing and student housing parcels zoned R4 and above benefit from District programs that work to provide an enhanced sense of safety, cleanliness and a positive user experience which in turn enhances the business climate and improves the business offering and attracts students and District investment.

## ***COMMUNICATION and DEVELOPMENT***

It is important to not only provide the services needed in the District, but to tell the story of improvement in the District. This is a benefit to the District because it works to improve the positive perception of the District. Decisions on where to shop, eat and even go to school are largely based on a perception of the place. The special benefit to District parcels from these services is increased commercial activity which directly relates to increases in lease rates and enhanced commerce.

Commercial parcels benefit from increased exposure and awareness of District programs that work to provide greater pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment. Education parcels benefit from District programs that work to increase exposure and awareness of District amenities such as commercial, entertainment, and mixed-use student housing which in turn enhances

student enrollment, attracts student, and District investment. Entertainment parcels benefit from increased exposure and awareness of District programs that work to enhance a sense of safety, cleanliness, a positive user experience and provides greater pedestrian traffic and an opportunity to increase attendance. Museum parcels benefit from increased exposure and awareness of District programs that work to provide greater pedestrian traffic and an opportunity to increase attendance. Religious parcels benefit from increased exposure and awareness of District programs work to attract pedestrians which provides an opportunity to increase attendance. Publicly-owned parcels benefit District programs which increase exposure and awareness of District amenities which in turn work to provide greater pedestrian traffic and increased use which translates into fulfilling their public service mission. Mixed-use student housing and student housing parcels zoned R4 and above benefit from District programs that work to increase exposure and awareness of amenities such as commercial, entertainment, and education which in turn enhances the business climate and improves the business offering and attracts students and District investment.

Some of the communication/economic development programs being considered are:

- Image and Communication programs, newsletters, website development to support local businesses, and District programs.
- Public and Media Relations.
- Development of Figueroa Corridor Partnership Business Improvement District image pieces.

### **ADMINISTRATION/OFFICE/CITY FEES**

The improvements and activities are managed by a professional staff that requires centralized administrative support. Management staff oversees the District's services which are delivered seven days a week. Management staff actively works on behalf of the District parcels to ensure that City and County services and policies support the District. Included in this item are office expenses, professional services, organizational expenses such as insurance, the cost to conduct a yearly financial review, City fees to collect and process the assessments, and a reserve for uncollectible assessments.

A well-managed District provides necessary BID program oversight and guidance that produces higher quality and more efficient programs. Management staff implement the programs and services of the District. Management staff expenses are allocated according to generally accepted accounting job costing procedures and are allocated to the specific areas in which staff works. The special benefit to assessed parcels from these services is increased commercial activity which directly relates to increases in lease rates and enhanced commerce.

## SECTION C: BENEFITTING PARCELS

### ***Overall Boundary***

The proposed Figueroa Corridor Business Improvement District area contains all property within the following boundary description: Beginning on the southeast corner of 17<sup>th</sup> Street and the 10 Freeway go east along the southern boundary of the 10 Freeway right of way to the east side of Flower Street. At Flower Street, go south on the eastern property line of parcels facing west on Flower Street to Washington Boulevard. Turn east on Washington Boulevard along the north property line of properties on the south side of Washington Boulevard to Grand Avenue and the east property line of parcel 5126-014-904. Continue south along the east property line of parcel 5126-014-904 and turn west on 23<sup>rd</sup> Street. Turn south on the east property line of parcel 5126-018-035, then turn west on the south side of parcel 5126-018-035. Next, turn south along the east property line of parcels 5126-017-017 & 018. Turn east on the north property line of parcel 5126-018-032, then south on the east property line of parcel 5126-018-032 to Adams Boulevard. Continue west along the north side of Adams Boulevard to Flower Street. At Flower Street turn south along the west side of the 110 Freeway until Jefferson Boulevard. Turn east at Jefferson Boulevard along the south side of Jefferson to the eastern property line of parcel 5122-030-020. Turn south along the east property line of 5122-030-020, then west along the south property lines of 5122-030-020 and 5122-022-002. Turn north at Hope Street along the east side of the 110 Freeway. Turn west at Jefferson Boulevard to Flower Street. Turn south on Flower Street along the west side of the 110 Freeway to 38<sup>th</sup> St. Turn west along the south property line of parcel 5037-030-023. Turn south along the east property line of parcel 5037-031-023 and continue south to 39<sup>th</sup> Street. Turn east at 39<sup>th</sup> Street along the north side of parcel 5037-032-048 and continue to Flower Drive. Turn south along the east property line of parcel 5037-032-048 and continue south to Martin Luther King, Jr. Boulevard. Turn west on the north side of Martin Luther King, Jr. Boulevard and continue west to Vermont Avenue. Turn north on Vermont Avenue along the west property line of parcels facing the west side of Vermont Avenue to 30<sup>th</sup> Place and the north property line of parcel 5054-038-023. Turn east on the north property line of parcel 5054-038-023. Turn east on Jefferson Boulevard along the north property line of parcels facing the north side of Jefferson Boulevard until Hoover Street. Turn north on Hoover Street along the western property line of parcels facing east on Hoover Street to the 10 Freeway. From the south side of the 10 Freeway turn south on Hoover Street along the eastern property line of parcels facing west on Hoover Street to Adams Boulevard. Head east on Adams Boulevard along the northern property line of parcels facing south on Adams Boulevard to St. James Place. Turn north on St. James Place and the west property line of parcel 5124-025-009. Turn east on the north property line of parcel 5124-025-009 to the western property line of parcel 5124-025-010. Turn north along the western property line of parcel 5124-025-010 to the southern property line of parcel 5124-029-016. Turn west along the south side of the property line of parcel 5124-029-016. Turn north along the west side of the property line for parcel 5124-029-016. Turn east along the north property line of parcel 5124-029-017 and continue along the south side of 23<sup>rd</sup> Street to Figueroa Street. Turn north along the east side of the 110 Freeway and continue until the southeast corner of 17<sup>th</sup> Street and the 10 Freeway.

### ***District Boundary Rationale***

The property uses within the general boundaries of the Figueroa Corridor Partnership Business Improvement District are a mix of commercial, education, entertainment, museum, religious, publicly-owned, mixed-use student housing, and student housing zoned R4 and above. Services and improvements provided by the District are designed to provide special benefits to parcels that

contain commercial, education, entertainment, museum, religious, publicly-owned, mixed-use student housing, and student housing zoned R4 and above. Services and improvements provided by the District are designed to provide special benefits in the form of improving the economic and environmental vitality by increasing building occupancy and lease rates, encouraging new business development, attracting students, attracting residential serving businesses and services, and encouraging commerce, to the commercial, education, entertainment, museum, religious, publicly-owned, mixed-use student housing, and student housing zoned R4 and above. All of the services provided such as the security work provided by the Safe Team and the cleaning work provided by the Clean Team are services that are over and above the City's baseline of services and are not provided by the City. These services are not provided outside of the District because of the unique nature of these services focusing on the particular needs of each individually assessed property within the District. These services provide particular and distinct benefits to each of the individually assessed parcels within the District.

In order to ensure that parcels outside of the District will not specially benefit from the improvements and services funded with the assessment, improvements and services will only be provided to each individually assessed parcel within the boundaries of the District. Specifically, security patrols, cleaning personnel, and similar service providers employed in connection with the District will only patrol and provide services to each assessed parcel within the District, and will not provide services outside of District boundaries. Nor will District promotional efforts promote activities outside of District boundaries.

**Northern Boundary:** The northern boundary of the Figueroa Corridor Partnership Business Improvement District is the 10 Freeway. The 10 Freeway acts as a barrier on the northern boundary separating the assessed parcels within the district from those outside of the district. The 10 Freeway acts as a barrier to insure that parcels outside of the District will not specially benefit from the unique improvements and services funded with the assessment. Improvements and services will only be provided to individual assessed parcels within the boundaries of the District. Specifically, security patrols, cleaning personnel, and similar service providers employed in connection with the District will only patrol and provide services to individual assessed parcels on the streets and sidewalks within the District, and will not provide services outside of District boundaries.

**Eastern Boundary:** The eastern boundary of the Figueroa Corridor Partnership Business Improvement District varies between the 110 Freeway and Grand Avenue. The eastern boundary from Martin Luther King Boulevard on the south to Adams Boulevard on the north is the 110 Freeway with the exception of four parcels belonging to the University of Southern California which are east of the 110 Freeway. These four parcels provide parking and student services for the University and receive District services that are designed to provide benefit to these assessed parcels. Parcels surrounding these four parcels are industrial and manufacturing and do not receive benefit from District services which are designed to provide special benefits to the public and private owned commercial, education, museum, religious, mixed-use student housing properties, and student housing zoned R4 and above. Between Martin Luther King Boulevard and Adams Boulevard the 110 Freeway acts as a barrier in order to ensure that parcels outside of the District will not specially benefit from the unique improvements and services funded with the assessment, improvements and services will only be provided within the boundaries of the District. The eastern boundary north of Adams Boulevard is the eastern property line of properties facing on the eastern side of Flower Street. This boundary was determined because properties within the district, including these parcels, are primarily education and commercial while

properties outside the eastern district boundary are primarily industrial and manufacturing. District programs are designed to benefit commercial, education, entertainment, museum, religious, publicly-owned, mixed-use student housing, and student housing zoned R4 and above not industrial manufacturing. Specifically, security patrols, sidewalk cleaning personnel, and similar service providers employed in connection with the District will only patrol and provide services to individual assessed parcels on the streets and sidewalks within the District, and will not provide services outside of District boundaries.

**Southern Boundary:** The southern boundary of the Figueroa Corridor Partnership Business Improvement District has not changed since the District was established in 1997. The southern boundary Martin Luther King, Jr. Boulevard, is a six lane major traffic arterial and acts as a barrier to insure that parcels outside of the District will not specially benefit from the unique improvements and services funded with the assessment, improvements and services will only be provided to individual assessed parcels within the boundaries of the District. The parcels south of the District boundaries along Martin Luther King, Jr. Boulevard are residential, rather than commercial or park related such as are within the district to the north. The north side of Martin Luther King has trash cans that are emptied by District personnel while the south side does not have trash cans. The parcels on the south side will not benefit from the District programs that are designed to provide special benefits to commercial, education, entertainment, museum, religious, publicly-owned, mixed-use student housing, and student housing zoned R4 and above. In order to ensure that parcels outside of the District will not specially benefit from the unique improvements and services funded with the assessment, improvements and services will only be provided within the boundaries of the District. Specifically, security patrols, cleaning personnel, and similar service providers employed in connection with the District will only patrol and provide services to individual assessed parcels on the streets and sidewalks within the District, and will not provide services outside of District boundaries.

**Western Boundary:** The western boundary of the Figueroa Corridor Business Improvement District is both sides of Vermont Avenue. This boundary was chosen for its mix of uses including commercial and religious uses. Parcels west of the west District boundary are zoned residential and are excluded by State Law from being included within the District and will not specially benefit from the unique improvements and services funded with the assessment, improvements. Services will only be provided to individual assessed parcels within the boundaries of the District. Specifically, security patrols, cleaning personnel, and similar service providers employed in connection with the District will only patrol and provide services to individual assessed parcels on the streets and sidewalks within the District, and will not provide services outside of District boundaries.

## **Benefit Zones**

### **Tier One includes:**

- All property fronting on the East side of Vermont Avenue from Martin Luther King Jr. Boulevard to 33<sup>rd</sup> Place.
- All property fronting on both sides of Flower Street from Figueroa Street to Adams Boulevard.
- All property fronting on both sides of Flower Street from 23<sup>rd</sup> Street to the 10 Freeway, with the exception of Los Angeles Trade Tech property.
- All property fronting on the South side of Jefferson Boulevard between Hope Street and Grand Avenue.

### **Tier Two includes:**

- All property within the District fronting on Washington Boulevard from the 110 Freeway on the West and Grand Avenue on the East, with the exception of Los Angeles Trade Tech property.
- All property fronting on both sides of Jefferson Boulevard from the 110 Freeway to Vermont Avenue with the exception of Shrine Auditorium property.
- All property fronting on 32<sup>nd</sup> Street from Figueroa Street to Royal Street, with the exception of Shrine Auditorium property.
- All property fronting on streets connecting between Flower Street and Figueroa Street, including 17<sup>th</sup> Street, 18<sup>th</sup> Street, Washington Boulevard, 20<sup>th</sup> Street, 21<sup>st</sup> Street, 22<sup>nd</sup> Street, 23<sup>rd</sup> Street, Adams Boulevard, 27<sup>th</sup> Street, 28<sup>th</sup> Street, 29<sup>th</sup> Street, 30<sup>th</sup> Street, 31<sup>st</sup> Street, 32<sup>nd</sup> Street, Exposition Boulevard, 37<sup>th</sup> Street, 37<sup>th</sup> Place (north side).
- All property fronting on the north side of Adams Boulevard from Flower Street to Grand Avenue.
- All property fronting on both sides of Hoover Street from Jefferson Boulevard to the 10 Freeway, excluding any parcels zoned R1.5 to R3.
- All property fronting both sides of Grand Avenue between Jefferson Boulevard and the railroad right-of-way.
- All property fronting Lovelace Avenue between Washington Boulevard and 21<sup>st</sup> Street.
- All property fronting Georgia Avenue between Washington Boulevard and 17<sup>th</sup> Street.
- All property fronting 17<sup>th</sup> Street between Georgia Avenue and Figueroa Street.
- All property fronting 18<sup>th</sup> Street between Georgia Avenue and Figueroa Street.
- 27<sup>th</sup> Street between Figueroa Street and the western property line of parcels 5123-015-001 & 5123-017-004.
- 28<sup>th</sup> Street between Figueroa Street and the western property line of parcels 5123-015-016 & 5123-014-021.
- 30<sup>th</sup> Street between Figueroa Street and the western property line of parcels 5123-014-016 & 5123-010-027.
- 32<sup>nd</sup> Street between Figueroa Street and the western property line of 5123-010-012 & 5123-009-007
- Martin Luther King Jr. Boulevard between Figueroa Street and Flower Drive.
- All property fronting Union Avenue between Hoover Street and 23<sup>rd</sup> Street.
- All property fronting the south side of 23<sup>rd</sup> Street between Hoover Street and Union Street.
- All property fronting Orchard Avenue from Jefferson Boulevard to 30<sup>th</sup> Place.
- All property fronting McClintock Avenue from Jefferson Boulevard to 30<sup>th</sup> Street.
- All property fronting the south side of 30<sup>th</sup> Street from McClintock Avenue to Hoover Street.

**Tier Three includes:**

- Exposition Park frontage on Figueroa Street, Exposition Boulevard, Vermont Avenue, and Martin Luther King Jr. Boulevard.
- Trade Tech frontage on 23<sup>rd</sup> Street, Flower Street and Washington Boulevard.
- All property fronting on both sides of Adams Boulevard from Hoover Street to Figueroa Street, excluding any parcels zoned R1 to R3.
- East side of Royal Street between Jefferson Boulevard and 32<sup>nd</sup> Street.
- Shrine Auditorium property on 32<sup>nd</sup> Street, Royal Street and Jefferson Boulevard.
- East side of Vermont between Exposition Boulevard and Jefferson Boulevard.
- North side of Exposition Boulevard between Figueroa Street and Vermont Avenue.
- East side of Hope Street between Jefferson Boulevard and Exposition Boulevard.
- Both sides of 35<sup>th</sup> Street between Hope Street and Grand Avenue.

**Tier Four includes:**

- All property fronting on both sides Flower Street from 23<sup>rd</sup> Street to Adams Boulevard.
- All property fronting on both sides of Figueroa Street from the 10 Freeway to Exposition Boulevard.
- All property fronting the east side of Figueroa Street between Exposition Boulevard and Martin Luther King Jr., Blvd.
- All property fronting the west side of Flower Dr. between 39<sup>th</sup> Street and Martin Luther King Jr., Blvd.
- All property fronting the south side of 37<sup>th</sup> Place between Figueroa Street and Flower Street.
- All property fronting the west side of Flower Street between 37<sup>th</sup> Place and Figueroa Street.

See map in Attachment A for District and Benefit Zone boundaries.

## SECTION D: PROPORTIONAL BENEFITS

### ***Methodology***

Article XIIID Section 4(a) of the State Constitution states that "The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of the public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided."

Determining the proportionate special benefit among the parcels of real property within the proposed assessment district which benefit from the proposed improvements, services, and activities is the result of a four-step process:

1. Defining the proposed activities,
2. Determining which parcels specially benefit from the proposed activities,
3. Determining the amount of special benefit each parcel receives,
4. Determining the proportional special benefit a parcel receives in relation to the amount of special benefit all other parcels in the PBID receive.

Each identified parcel within the Figueroa Corridor PBID will be assessed based upon each parcel's unique characteristics in relationship to all other specially benefitted parcels' characteristics. Due to the proportionate special benefits received by each parcel from the PBID services, each parcel will be assessed a rate which is commensurate with the amount of special benefits received.

### ***Special Benefit Factor***

The methodology to levy assessments upon real property that receives special benefits from the improvements and activities of the Figueroa Corridor PBID is Street Front Footage and Building Square Footage. Street front footage is relevant to the street level usage of a parcel. Parcels with more than one street frontage such as corner lots or whole block parcels may be assessed for the sum of all the parcels' street frontage. Building square footage is relevant to the interim use of a property and is utilized to measure short and mid-term special benefit.

Services and improvements provided by the District are designed to provide special benefits to the mix of commercial, education, entertainment, museum, religious, publicly-owned, mixed-use student housing and student housing parcels zoned R4 and above. The best way to determine each parcels proportionate special benefit from the District programs is to relate each parcel's street front footage to every other parcels street front footage in Tiers 1-4 and in Tier 4 in addition to street front footage, each parcel's building square footage to every other parcel's building square footage.

Street Front Footage Defined. Street Front Footage is defined as the front footage of a parcel that fronts a public street.

Building Square Footage Defined. Building square footage is defined as gross building square footage as determined by the outside measurements of a building.

## SECTION E: SPECIAL and GENERAL BENEFITS

State Law, Proposition 218, and judicial opinions require that assessments be levied according to the estimated special benefit each assessed parcel receives from the activities and improvements. Article XIID Section 4(a) of the California Constitution in part states that "only special benefits are assessable," which requires that we separate the general benefits, if any, from the special benefits provided by the proposed activities and improvements.

As of January 1, 2015, the State Legislature amended the State Law to clarify and define both special benefit and general benefit as they relate to the improvements and activities these districts provide. Specifically, the amendment (Section 36615.5 of the Streets and Highways Code) defines special benefit as follows: "Special benefit" means, for purposes of a property-based district, a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large. Special benefit includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed."

In addition, the amendment (Section 36609.5 of the Streets and Highways Code) defines general benefit as follows: "General benefit" means, for purposes of a property-based district, any benefit that is not a 'special benefit' as defined in Section 36615.5."

Furthermore, the amendment (Section 36601(h)(2)) states: "Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed. Therefore, for special benefits to exist as a separate and distinct category from general benefits, the incidental or collateral effects of those special benefits are inherently part of those special benefits. The mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits."

### ***Special Benefit Analysis***

All special benefits derived from the assessments outlined in this Report are for property-related activities that are specifically intended for and directly benefiting each individual assessed parcel in the PBID. The special benefit must affect the individual assessable parcel in a way that is particular and distinct from its effect on other parcels and that real property in general and the public at large do not share. No parcel's assessment shall be greater than the special benefits received.

Streets and Highways Code Section 36601(e) states that "Property and business improvement districts formed throughout this state have conferred special benefits upon properties and businesses within their districts and have made those properties and businesses more useful by providing the following benefits: (1) Crime reduction. A study by the Rand Corporation has confirmed a 12-percent reduction in the incidence of robbery and an 8-percent reduction in the total incidence of violent crimes within the 30 districts studied. (2) Job creation. (3) Business attraction. (4) Business retention. (5) Economic growth. (6) New investments."

The Figueroa Corridor PBID's goal is to fund activities and improvements to provide a cleaner, safer and more attractive and economically vibrant environment as outlined in Section B. The goal of improving the economic vitality is to improve the safety, cleanliness, appearance, and economic development of each individual specially benefitted parcel in an effort to increase commerce, to increase building occupancy and lease rates and to attract more customers, employees, tenants and investors.

Each parcel will specially benefit from:

- Cleaner sidewalks, streets and common areas
- Real and perceived public safety improvements
- Greater pedestrian traffic
- Enhanced rental incomes
- Improved business climate
- New business and investment
- Well managed BID programs and services

Specifically, each parcel benefits from each of the PBID activities as defined below.

### **Safe**

The enhanced safety activities make the area more attractive for businesses, customers, and residents, and ultimately private investment. When business location decisions are made, "lower levels of public safety lead to increased uncertainty in decision making and can be perceived as a signal of a socio-institutional environment unfavorable for investment." Uncertainty affects the investment environment in general. But in particular, it increases the fear of physical damage to investment assets (or to people) or their returns...Almost universally, places with lower crime rates are perceived as more desirable.<sup>9</sup> Once economic investment occurs within the district, pedestrian traffic and commercial activity will increase. The special benefit to assessed parcels from these services is the likelihood of increased lease rates and tenant occupancy due to the increase of commercial activity and an increase in customers that follow from having a safer environment.

### **Clean**

The cleaning activities benefit each assessed parcel within the Figueroa Corridor PBID by providing a clean and aesthetically appealing environment. This is achieved through sidewalk sweeping and power washing, removing litter and graffiti, trash removal, and weed abatement. These activities create the environment needed to achieve the PBID goals. Sidewalks that are dirty and unclean deter pedestrians and commercial activity.

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<sup>9</sup> "Accelerating economic growth and vitality through smarter public safety management" IBM Global Business Services Executive Report, September 2012, pg. 2

### **Communication and Development**

These activities are tied to and will specially benefit each individual parcel by encouraging business development and investment that generates customer traffic, which directly relates to increases in commercial activity, filling of vacant storefronts and offices and ultimately, increased lease rates for retail and office space. This is a benefit to the District because it works to improve the positive perception of the District. Decisions on where to shop, eat and even go to school are largely based on a perception of the place. If these activities were not communicated it would be a deterrent to pedestrian traffic, business and commerce.

### **Special Benefit Conclusion**

Based on the special benefits each assessed parcel receives from the PBID activities we conclude that each of the proposed activities provides special benefits to the real property within the district and that each parcel's assessment is in direct relationship to and no greater than the special benefits received.

The special benefit to parcels from the proposed PBID activities and improvements described in this Report are equal to or exceeds the total amount of the proposed assessment. Each individual assessed parcel's assessment is no greater than the special benefit it receives from the PBID activities.

### **General Benefit Analysis**

As required by the State Constitution Article XIIID Section 4(a), the general benefits of an assessment district must be quantified and separated out so that the cost of the activities that are attributed to general benefit are deducted from the cost assessed against each specially benefitted parcel. General benefits are benefits from the PBID activities and improvements that are not special in nature, are not "particular and distinct" and are not over and above the benefits that other parcels receive. This analysis will evaluate and determine the level of general benefits that (1) parcels inside of the Figueroa Corridor PBID, (2) parcels outside of the PBID, and (3) the public at large may receive.

#### **General Benefit to Parcels Inside of the Figueroa Corridor PBID**

The Figueroa Corridor PBID provides funds for activities and improvements that are designed and created to provide special benefits to each individually assessed parcel within the District. Each individual assessed parcel will specially benefit from the cleaner and safer public rights-of-way and increased economic activity, thus 100% of the benefits conferred on these parcels are distinct and special in nature and that 0% of the PBID activities provide a general benefit to parcels in the District boundary.

#### **General Benefit to Parcels Outside of the Figueroa Corridor PBID**

All the PBID activities and improvements are provided solely for each of the individual assessed parcels in the PBID boundary. None of the surrounding parcels will directly receive any of the PBID activities. However, it is conceivable to conclude that some parcels outside of the PBID boundary may receive some spillover benefit from the Clean and Safe activities.

In the case of the PBID, the parcels considered outside of the PBID's boundary that may receive a general benefit are those parcels that are immediately adjacent to, or immediately across the street from where the PBID services are delivered.

In order to calculate the general benefit parcels adjacent to the Figueroa Corridor PBID may receive, the percentage of each PBID activity budget attributed to these parcels must be determined. The table below shows the budgets for each of the PBID activities that may have spillover benefit and their respective percentage of the total PBID budget. We then need to apply a Relative Benefit factor to each of the activities accounting for the potential benefit parcels outside of the district may receive. The relative benefit factor is a basic unit of measure that compares the benefit that parcels within the District receive compared to parcels outside of the District. Since the parcels in the District boundary receive 100% of the special benefit they are assigned a relative benefit factor of 1.0 for each PBID activity. Since the parcels outside of the district boundary do not directly receive any PBID activity they are assigned a benefit factor less than 1.0 for each PBID activity.

In the case of the Figueroa Corridor PBID, Communication and Development may have a greater spillover benefit than Clean and Safe in that the economic benefits of marketing may have a higher benefit to a parcel immediately adjacent to the PBID boundary. Therefore based upon our experience, Communication and Development receives a relative benefit factor of 0.50 which we believe to be a conservative estimate. Clean and Safe may also have a spillover benefit in that parcels immediately adjacent to the PBID boundary may visually receive the affects of the PBID services, e.g. cleaner sidewalks, safety patrols, and buildings without graffiti. The relative benefit factor for Clean and Safe is less than the amount for Communication and Development because effects of the safe and clean program can clearly be seen and are limited to District frontage adjacent to parcels outside the District. A visitor can clearly see the difference between parcels in the District and those outside. Based upon our experience the relative benefit factor for Clean and Safe is 0.25. The relative benefit factors are then multiplied by the PBID activity's budget percentage to determine the overall benefit factor. The following table illustrates this calculation.

<b>PBID Activities Budget:</b>	<b>Budget</b>	<b>Percent of Total</b>	<b>x</b>	<b>Relative Benefit *</b>	<b>=</b>	<b>Benefit Factor</b>
Budget for Clean and Safe:	\$1,285,173.58	86.81%		0.25		0.22
Budget for Communication and Development:	\$37,426.86	2.53%		0.50		0.01
<b>TOTAL PBID Assessment Budget:</b>	<b>\$1,480,522.59</b>					<b>0.23</b>

There are 51 parcels that are immediately adjacent to the Figueroa Corridor PBID boundary. These parcels are assigned a total benefit factor of 0.23 (0.22 + 0.01) to account for the fact that they may benefit from the Clean and Safe and Communication and Development activities that may encourage commerce not only within the PBID boundary but immediately adjacent to it.

In comparison, there are 339 parcels within the PBID boundary, all of which receive a benefit factor of 1.0 acknowledging that they receive 100% special benefit from the PBID activities. To calculate the general benefit percentage, the respective benefit factors must be applied to the number of parcels both within the PBID boundary and those that are outside of the PBID boundary. The table below shows the calculation for the general benefit percentage.

	No. of Parcels	Benefit Factor	Total Benefit Units
No. of parcels in District:	339	1.00	339.00
No. of parcels adjacent to district boundary	51	0.23	11.71
Total number of parcels	390		350.71

**General Benefit to parcels outside of district boundary**

**3.34%**

11.71/350.71

This analysis indicates that \$44,169.29 or 3.34% of the budget allocated to Clean and Safe and Communication and Development may be attributed to general benefit to parcels outside of the PBID boundary, and must be raised from sources other than special assessments.

**General Benefit to the Public At Large**

In addition to general benefit analysis to the parcels outside of the Figueroa Corridor PBID boundary, there may be general benefits to the public at large, i.e., those people that are either in the PBID boundary and not specially benefitted from the activities, or people outside of the PBID boundary that may benefit from the PBID activities. In the case of the Figueroa Corridor PBID, the public at large are those people that are within the PBID boundary that do not pay an assessment and do not specially benefit from the PBID activities.

To calculate the general benefit the public at large may receive we determine the percentage of each PBID activity budget that may benefit the general public. In this case, the Clean and Safe activities may generally benefit the public as the general public may appreciate the enhanced level of maintenance and security as it passes through the Figueroa Corridor PBID. The Communication and Development activities are tailored to benefit each parcel and are not intended to benefit the general public. If there are any public benefits, they are incidental and collateral to providing special benefits to the assessed parcels.

We then apply a Relative Benefit factor to the Clean and Safe activity accounting for the potential benefit the general public may receive. The relative benefit factor is a basic unit of measure that compares the benefit the general public receives compared to the special benefit the parcels receive from increased commerce generated by increased use from consumers that results from District programs and services that are designed to improve commerce for each specially benefitting parcel. Since the specially benefitted parcels and the related consumers receive 100% of the activities and special benefit it is assigned a relative benefit factor of 1.0 (100%) for this activity. The general public does not directly receive any District activity and thus, is assigned a relative benefit factor less than 1.0. There is no scientific method to determine the relative benefit factors, however in our professional experience of over 50 years as a Registered Civil Engineer and the results of previous studies conducted to determine a relative benefit factor for the general public in Los Angeles and other jurisdictions the general public receives a relative benefit factor of 0.025 (2.50%) for the Clean and Safe activity. Based on our professional experience and the results of previous studies, it is reasonable to conclude that this relative benefit factor properly accounts for the general public that is not specially benefitted.

The relative benefit factor is then multiplied by the District activity's budget percentage to determine the overall benefit factor. The following table illustrates this calculation.

	A	B	C	D	E
ACTIVITY	Budget Amount	% of Budget	General Benefit Factor	General Benefit Percent (B x C)	General Benefit Allocation (A x D)
Clean & Safe	\$1,285,174	86.81%	2.50%	2.1701%	\$27,890.00

This analysis indicates that \$27,890.00 of the Safe and Clean activities may be attributed to general benefit to the public at large, and must be raised from sources other than special assessments.

#### **General Benefit Conclusion**

Using the sum of the three measures of general benefit described above we find that \$72,059.29 (\$44,169.29 + \$27,890.00) or 4.87% of the total budget may be general in nature and will be funded from sources other than special assessments.

The total general benefit from the Figueroa Corridor PBID activities as quantified above is summarized in the table below.

General Benefit	General Benefit, \$
Parcels Inside the District	\$0.00
Parcels Outside the District	\$44,169.29
Public At Large	\$27,890.00
<b>TOTAL</b>	<b>\$72,059.29</b>

## SECTION F: COST ESTIMATE

### 2018 Operating Budget

The Figueroa Corridor PBID's operating budget takes into consideration:

1. The improvements and activities needed to provide special benefits to each individual parcel within the Figueroa Corridor PBID boundary (Section B),
2. The parcels that specially benefit from said improvements and activities (Section C), and
3. The costs associated with the special and general benefits conferred (Section E).

EXPENDITURES	Tier 4	Tier 3	Tier 2	Tier 1	TOTAL BUDGET	% of Budget
Safe & Clean	\$376,911.78	\$147,822.66	\$525,488.87	\$234,950.27	\$1,285,173.58	86.81%
Communication/Development	\$7,310.20	\$8,973.07	\$15,936.94	\$5,206.65	\$37,426.86	2.53%
Admin/Office/City Fees	\$33,363.12	\$34,655.82	\$66,810.55	\$23,092.66	\$157,922.15	10.67%
<b>Total Expenditures</b>	<b>\$417,585.10</b>	<b>\$191,451.55</b>	<b>\$608,236.36</b>	<b>\$263,249.58</b>	<b>\$1,480,522.59</b>	<b>100.00%</b>
REVENUES						
Assessment Revenues	\$396,451.77	\$183,163.18	\$578,772.36	\$250,075.99	\$1,408,463.30	95.13%
Other Revenues (1)	\$21,133.33	\$8,288.37	\$29,464.00	\$13,173.59	\$72,059.29	4.87%
<b>Total Revenues</b>	<b>\$417,585.10</b>	<b>\$191,451.55</b>	<b>\$608,236.36</b>	<b>\$263,249.58</b>	<b>\$1,480,522.59</b>	<b>100.00%</b>

(1) Other non-assessment funding to cover the cost associated with general benefit.

### Budget Notations

1. The cost of providing programs and services may vary depending on the market cost for those programs and services. Expenditures may require adjustment up or down to continue the intended level of programs and services. Assessments will be subject to an annual increase of up to 5% per year to address changes in the cost of providing services. The actual amount of increase will be determined by the Owners Association and will vary between 0% and 5% in any given year. Any change will be approved by the owner's association board of directors and submitted to the City within its annual planning report.

## SECTION G: APPORTIONMENT METHOD

### **Benefit Zones**

The State Law and State Constitution Article XIID require that special assessments be levied according to the special benefit each parcel receives from the improvements. In order to match assessment rates to benefits, four benefit zones or tiers classifying street front footage have been created within the District. The levels of appropriate service delivery within each tier were determined by analyzing current service delivery needs, pedestrian activity, population density and projecting future needs over the term of the District in order to produce a common level of safety and cleanliness throughout the District. Tier 1 and 4 streets are major corridors with high concentrations of pedestrian activity and will receive a different level of special benefit in the form of increased frequency of sidewalk sweeping and cleaning. Tier 1 and 4 parcels pay 100% of their proportionate special benefit. Tier 2 streets are side streets between major corridors and have different pedestrian use patterns than the major corridors which are in Tier 1 and 4. Tier 2 streets require a different frequency of sidewalk services to match the different use patterns. Tier 2 parcels pay 100% of their proportionate special benefit received. Tier 3 streets have the lowest frequency of pedestrian use in the District. Tier 3 streets require a different frequency of cleaning services to match the different use pattern. Tier 3 parcels pay 100% of their proportionate special benefit received. Each tier's assessment rate was calculated by determining the expense for the services provided in that area and then spreading the expenses over the total assessed Street Front Footage for that Tier. Tier 4 is assessed on Street Front Footage and Building Square Footage. The Tier 4 assessment rate was calculated by determining the total expenses for the services provided in that area, 75% of the expenses are spread over the total assessed Street Front Footage for Tier 4 and 25% of the expenses are spread over the total assessed Building Square Footage for Tier 4. Service details are provided below for each Tier.

### **Tier 1 Services**

Security Patrol 7 days a week  
Sidewalk sweeping and cleaning 6 days a week  
Graffiti removal and trash can pick-up 6 days a week  
Shared marketing and administration with other tiers

### **Tier 2 Services**

Security Patrol 7 days a week  
Sidewalk sweeping and cleaning 3 days a week  
Graffiti removal and trash can pick-up 6 days a week  
Shared marketing and administration with other tiers

### **Tier 3 Services**

Security Patrol 7 days a week  
No sidewalk sweeping and cleaning  
Graffiti removal and trash can pick-up 6 days a week  
Shared marketing and administration with other tiers

### **Tier 4 Services**

Security Patrol 7 days a week  
Sidewalk sweeping and cleaning 7 days a week  
Graffiti removal and trash can pick-up 7 days a week  
Shared marketing and administration with other tiers

## **Assessment Methodology**

As previously discussed above in Sections B and D, the PBID is segregated into four benefit zones with varying benefit assessment factors. The table below summarizes each benefit zone and its benefit assessment factor.

<b>Benefit Zone</b>	<b>Assessment Factor</b>	<b>Assessable Footage</b>
Tier 1	Street Front Footage	12,418
Tier 2	Street Front Footage	38,010
Tier 3	Street Front Footage	21,401
Tier 4	Street Front Footage	17,435
Tier 4	Building Square Footage	8,492,031

## **Calculation of Assessments**

Based on the special benefit factors, assessable square footage and the proposed budget for each benefit zone, all of which are discussed above, the following table illustrates the first year's maximum annual assessment per parcel assessable square foot per each zone.

<b>Tier 1 Assessment Rate</b>	
Street Front Footage Assessment	\$20.1382

### **Zone 1 Assessment Rate Calculation**

The assessment rate is determined by the following calculation:

Total Assessment Budget Tier 1 parcels \$250,075.99 / 12,418 Street Front Ft = \$20.1382 per street front footage.

### **Zone 1 Sample Parcel Assessment**

To calculate the assessment for a parcel with 100 feet of street front footage, multiple the street front footage (100) by the assessment rate (\$20.1382) = initial annual parcel assessment (\$2,013.82).

Street Front Footage Sq Ft (100)

Street Front Footage (100) x Assessment Rate (\$20.1382) = \$2,013.82 initial annual parcel assessment.

<b>Tier 2 Assessment Rate</b>	
Street Front Footage Assessment	\$15.2268

### **Tier 2 Assessment Rate Calculation**

The assessment rate is determined by the following calculation:

Total Assessment Budget Tier 2 parcels \$578,772.36 / 38,010 Street Front Ft = \$15.2268 per street front footage.

### **Tier 2 Sample Parcel Assessment**

To calculate the assessment for a parcel with 100 feet of street front footage, multiple the street front footage (100) by the assessment rate (\$15.2268) = initial annual parcel assessment (\$1,522.68).

Street Front Footage (100)

Street Front Footage (100) x Assessment Rate (\$15.2268) = \$1,522.68 initial annual parcel assessment.

<b>Tier 3 Assessment Rate</b>	
Street Front Footage Assessment	\$8.5586

### **Tier 3 Assessment Rate Calculation**

The assessment rate is determined by the following calculation:

Total Assessment Budget Tier 3 parcels \$183,163.18 / 21,401 Street Front Ft = \$8.5586 per street front footage.

### **Tier 3 Sample Parcel Assessment**

To calculate the assessment for a parcel with 100 feet of street front footage, multiple the street front footage (100) by the assessment rate (\$8.5586) = initial annual parcel assessment (\$855.86).

Street Front Footage (100)

Street Front Footage (100) x Assessment Rate (\$8.5586) = \$855.86 initial annual parcel assessment.

<b>Tier 4 Assessment Rates</b>	
Street Front Footage Assessment	\$17.0541
Building Square Footage Assessment	\$0.0117

### **Tier 4 Assessment Rate Calculation**

The assessment rate is determined by the following calculation:

Total Assessment Budget Tier 4 parcels = \$396,451.77

Street Front Footage @ 75% = \$297,338.83

Building Square Footage @ 25% = \$99,112.94

Total Assessment Budget Tier 4 parcels \$297,338.83/ 17,435 Street Front Ft = \$17.0541 per street front footage.

Total Assessment Budget Tier 4 parcels \$99,112.94 / 8,492,031 Building Sq Ft = \$0.0117

### **Tier 4 Sample Parcel Assessment**

To calculate the assessment for a parcel with 100 feet of street front footage and 10,000 square feet of building, multiple the street front footage (100) by the assessment rate (\$17.0541) = (\$1,705.41) + multiple the building square footage (10,000) by the assessment rate (\$0.0117) = (\$117.00) = initial annual parcel assessment (\$1,822.41)

Street Front Footage (100)

Street Front Footage (100) x Assessment Rate (\$17.0541) = \$1,705.41 initial annual parcel assessment + Building Square Footage (10,000)

Building Square Footage (10,000) x Assessment Rate (\$0.0117) = \$117.00 initial annual parcel assessment= \$1,822.41 initial annual assessment

Parcels having more than one street frontage, for example corner parcels, may be assessed at different tier rates for each street front foot. The total of all street footage assessments for each parcel constitutes the total assessment for that parcel.

### **Public Property Assessments**

The District will provide all the improvements and activities to the City of Los Angeles or any other government-owned parcels within the PBID boundary. All publicly-owned parcels will pay their proportional share of costs based on the special benefits conferred to those individual parcels. Public owned parcels, such as the library and park will receive special benefit from District services that lead to increased use which directly relates to fulfilling their public service mission. Many public owned parcels are office buildings with leasable square footage that will benefit by increases in lease rates, occupancy and commercial activity. Article XIII D of the California Constitution was added in November of 1996 to provide for these assessments. It specifically states in Section 4(a) that *"Parcels within a district that are owned or used by any agency...shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly-owned parcels in fact receive no special benefit."* Below is a list of the publicly-owned parcels and their respective assessments.

APN	Owner	Site Address	Tier 4 Bldg	Tier 1	Tier 2	Tier 3	Tier 4	2018 Asmt	%
5040030905	Community Redevelopment Agency/of L A City	S. Vermont Ave.		196	0	0	0	\$3,947.08	0.28%
								<b>\$3,947.08</b>	<b>0.28%</b>
5037028902	L A City	Exposition Blvd.		0	0	365	0	\$3,123.90	0.22%
5124001900	L A City	2301 S. Union St		0	522	0	0	\$7,948.41	0.56%
5124008902	L A City			0	53	0	0	\$807.02	0.06%
5124008903	L A City	2432 S. Hoover		0	54	0	0	\$822.25	0.06%
5124008904	L A City	2416 S. Hoover		0	53	0	0	\$807.02	0.06%
5124009902	L A City			0	286	0	0	\$4,354.88	0.31%
5124009903	L A City			0	170	167	0	\$4,017.85	0.29%
5037027936	L A City			0	0	488	0	\$4,176.61	0.30%
5123001900	L A City	2600 S. Hoover St		0	274	200	0	\$5,883.88	0.42%
5123008909	LA City			0	96	0	0	\$1,461.78	0.10%
								<b>\$33,403.61</b>	<b>2.37%</b>
5037030902	L A Co Metropolitan/transportation Authority	Flower St. & W 37th St.		130	90	0	0	\$3,988.38	0.28%
5126011902	L A Co Metropolitan/transportation Authority	1820 S. Flower St.		34	0	0	0	\$684.70	0.05%
								<b>\$4,673.08</b>	<b>0.33%</b>
5037024900	L A County	3965 S. Vermont Ave.		236	0	0	0	\$4,752.61	0.34%

5126009900	L A County	1816 S. Figueroa St.	85,000	0	0	0	150	\$3,550.18	0.25%
5126009901	L A County	1819 S. Flower St.		100	0	0	0	\$2,013.82	0.14%
5126009902	L A County	1823 S. Flower St.		50	0	0	0	\$1,006.91	0.07%
5126009903	L A County	1825 S. Flower St.		50	0	0	0	\$1,006.91	0.07%
								<b>\$12,330.43</b>	<b>0.88%</b>
5123008905	L A Unified School Dist			0	140	0	0	\$2,131.76	0.15%
5123008910	L A Unified School Dist			0	168	0	0	\$2,558.11	0.18%
								<b>\$4,689.87</b>	<b>0.33%</b>
5126014905	Los Angeles Community College district	2100 S. Flower St.		0	0	289	6	\$24,785.78	1.76%
5126011900	Los Angeles Community College district	419 W. Washington Blvd.		134	132	0	0	\$4,708.46	0.33%
5126011901	Los Angeles Community College district	1838 S. Flower St.		50	0	0	0	\$1,006.91	0.07%
								<b>\$30,501.15</b>	<b>2.17%</b>
5037027910	State of California (Expo Park)	Figueroa St.		0	0	144	2	\$12,341.54	0.88%
5037027933	State Of California (Expo Park)	933 W. Martin Luther King Jr. Blvd.		0	0	284	0	\$2,430.65	0.17%
5037028908	State of California (Expo Park)	Figueroa St.		0	0	103	3	\$8,841.06	0.63%
5037027915	State of California (Expo Park)	Figueroa St.		0	0	540	0	\$4,621.66	0.33%
5037028907	State Of California (Expo Park)	Figueroa St.		0	0	199	0	\$1,703.17	0.12%
5037028912	State Of California (Expo Park)	3800 S. Vermont Ave.		0	0	50	0	\$427.93	0.03%
5037027937	State Of Calif 6th Dist/agricultural Assn (Expo Park)	Figueroa St.		0	0	103	6	\$8,866.74	0.63%
5037028900	State Of Calif 6th Dist/agricultural Assn (Expo Park)	900 Exposition Blvd.		0	0	175	0	\$1,497.76	0.11%
5037028901	State Of Calif 6th Dist/agricultural Assn (Expo Park)	Vermont Ave./Exposition Blvd.		0	0	493	0	\$4,219.40	0.30%
5037028904	State Of Calif 6th Dist/agricultural Assn (Expo Park)	Vermont Ave.		0	0	350	0	\$2,995.52	0.21%
5037028905	State Of Calif 6th Dist/agricultural Assn (Expo Park)	700 State Dr.		0	0	165	9	\$14,198.76	1.01%
5037027931	State Of California (Expo Park)			0	0	175	0	\$1,497.76	0.11%
5037028913	State Of California (Expo Park)	3796 S. Vermont Ave.		0	0	50	0	\$427.93	0.03%
5037028914	State Of California (Expo Park)	3798 S. Vermont Ave.		0	0	50	0	\$427.93	0.03%
								<b>\$64,497.81</b>	<b>4.58%</b>
5037032900	State Of California (Cal Trans)	3971 Flower Dr		0	0	0	50	\$852.71	0.06%
5037032901	State Of California (Cal Trans)	3977 Flower Dr		0	0	0	50	\$852.71	0.06%
5037030901	State Of California (Cal Trans)	Flower St.		57	0	0	0	\$1,147.88	0.08%
								<b>\$2,853.29</b>	<b>0.20%</b>
<b>Total Publicly-Owned Parcels</b>								<b>\$156,896.32</b>	<b>11.14%</b>

### ***Maximum Annual Assessment Adjustments***

The cost of providing programs and services may vary depending on the market cost for those programs and services. Expenditures may require adjustment up or down to continue the intended level of programs and services. Assessments maybe subject to annual increases not to exceed the assessment rates in the table below for any given year. Increases will be determined by the District Owner's Association and will vary between 0% and 5% in any given year. Any change will be approved by the owner's association board of directors and submitted to the City within its annual planning report, pursuant to Section 36650 of the California Streets and Highways Code.

***The projections below illustrate a maximum 5% annual increase for all assessment rates.***

#### ***Maximum Assessment Table***

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Tier 1- Frontage</b>	\$20.1382	\$21.1451	\$22.2024	\$23.3125	\$24.4781
<b>Tier 2- Frontage</b>	\$15.2268	\$15.9881	\$16.7875	\$17.6269	\$18.5083
<b>Tier 3- Frontage</b>	\$8.5586	\$8.9865	\$9.4359	\$9.9076	\$10.4030
<b>Tier 4- Frontage</b>	\$17.0541	\$17.9068	\$18.8021	\$19.7423	\$20.7294
<b>Tier 4- Building</b>	\$0.0117	\$0.0123	\$0.0129	\$0.0135	\$0.0142
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>Tier 1- Frontage</b>	\$25.7020	\$26.9871	\$28.3365	\$29.7533	\$31.2410
<b>Tier 2- Frontage</b>	\$19.4337	\$20.4054	\$21.4256	\$22.4969	\$23.6218
<b>Tier 3- Frontage</b>	\$10.9232	\$11.4693	\$12.0428	\$12.6450	\$13.2772
<b>Tier 4- Frontage</b>	\$21.7658	\$22.8541	\$23.9968	\$25.1967	\$26.4565
<b>Tier 4- Building</b>	\$0.0149	\$0.0157	\$0.0165	\$0.0173	\$0.0182

### ***Budget Adjustment***

Any annual budget surplus will be rolled into the following year's District budget. The budget will be set accordingly, within the constraints of the management plan to adjust for surpluses that are carried forward. District funds may be used to fund the cost of renewing the District. Funds from an expired District shall be rolled over into the new District if one is established, or returned to the property owners if one is not established, in accordance with the Streets and Highways Code section 36671.

If an error is discovered on a parcel's assessed footages, the District may investigate and correct the assessed footages after confirming the correction with the L.A. County Assessor Data and City Clerk's office. The correction will be made in accordance with the assessment methodology and may result in an increase or decrease to the parcel's assessment.

The cost of providing programs and services may vary depending on the market cost for those programs and services. Expenditures may require adjustment up or down to continue the intended level of programs and services. The owner's association shall have the right to reallocate up to 10% by line item of the budget allocation within the budgeted categories. Any change will be

approved by the owners' association board of directors and submitted to the City of Los Angeles within its annual planning report, pursuant to Section 36650 of the California Streets and Highways Code. The overall budget shall remain consistent with this Management District Plan. Each assessed parcel pays for 100% of the special benefit received based on the level of benefit received.

### ***Future Development***

As a result of continued development, the District may experience the addition or subtraction of assessable footage for parcels included and assessed within the District boundaries. The modification of parcel improvements assessed within the District may then change upwards or downwards the amount of total footage assessment for these parcels, pursuant to Government Code 53750, will be prorated to the date they receive the temporary and/or permanent certificate of occupancy. Parcels that experience a loss of building square footage need to notice the District of changes.

In future years, the assessments for the special benefits bestowed upon the included BID parcels may change in accordance with the assessment methodology formula listed in the Management District Plan and Engineer's Report provided the assessment rate does not change. If the assessment formula changes and increases assessments then a Proposition 218 ballot will be required for approval of the formula changes.

### ***Assessment Appeal Procedure***

Property owners may appeal assessments that they believe are inaccurate. Appeals must be in writing, stating the grounds for appeal and filed with the Owners Association prior to April 1 of each year. Appeals shall be limited to the current assessment year. Any appeal not filed by April 1 shall not be valid. In any case appeals will only be considered for the current year and will not be considered for prior years.

### ***Bond Issuance***

The District will not issue bonds.

## **SECTION H: ASSESSMENT ROLL**

The total assessment amount for FY 2017/2018 is \$1,408,463.30 apportioned to each individual assessed parcel, as follows.

5037027910	State of California (Expo Park)	Figueroa St.		0	0	144 2	0	\$12,341.54	0.88%
5037027933	State Of California (Expo Park)	933 W. Martin Luther King Jr. Blvd.		0	0	284	0	\$2,430.65	0.17%
5037028908	State of California (Expo Park)	Figueroa St.		0	0	103 3	0	\$8,841.06	0.63%
5037027915	State of California (Expo Park)	Figueroa St.		0	0	540	0	\$4,621.66	0.33%
5037028907	State Of California (Expo Park)	Figueroa St.		0	0	199	0	\$1,703.17	0.12%
5037028912	State Of California (Expo Park)	3800 S. Vermont Ave.		0	0	50	0	\$427.93	0.03%
5037027937	State Of Calif 6th Dist/agricultural Assn (Expo Park)	Figueroa St.		0	0	103 6	0	\$8,866.74	0.63%
5037028900	State Of Calif 6th Dist/agricultural Assn (Expo Park)	900 Exposition Blvd.		0	0	175	0	\$1,497.76	0.11%
5037028901	State Of Calif 6th Dist/agricultural Assn (Expo Park)	Vermont Ave./Exposition Blvd.		0	0	493	0	\$4,219.40	0.30%
5037028904	State Of Calif 6th Dist/agricultural Assn (Expo Park)	Vermont Ave.		0	0	350	0	\$2,995.52	0.21%
5037028905	State Of Calif 6th Dist/agricultural Assn (Expo Park)	700 State Dr.		0	0	165 9	0	\$14,198.76	1.01%
5037027931	State Of California (Expo Park)			0	0	175	0	\$1,497.76	0.11%
5037028913	State Of California (Expo Park)	3796 S. Vermont Ave.		0	0	50	0	\$427.93	0.03%
5037028914	State Of California (Expo Park)	3798 S. Vermont Ave.		0	0	50	0	\$427.93	0.03%
								<b>\$64,497.81</b>	<b>4.58%</b>
5037032900	State Of California (Cal Trans)	3971 Flower Dr		0	0	0	50	\$852.71	0.06%
5037032901	State Of California (Cal Trans)	3977 Flower Dr		0	0	0	50	\$852.71	0.06%
5037030901	State Of California (Cal Trans)	Flower St.		57	0	0	0	\$1,147.88	0.08%
								<b>\$2,853.29</b>	<b>0.20%</b>
	<b>Total Publicly-Owned Parcels</b>							<b>\$156,896.32</b>	<b>11.14%</b>

APN	Site Address	Tier 4 Bldg	Tier1 FF	Tier2 FF	Tier3 FF	Tier 4 FF	2018 Asmt	%
5037018006	3785 S. Vermont Ave.		50	0	0	0	\$1,006.91	0.07%
5037018009	3787 S. Vermont Ave.		150	0	0	0	\$3,020.73	0.21%
5037018014	3793 S. Vermont Ave.		50	0	0	0	\$1,006.91	0.07%
5037018044	3775 S. Vermont Ave.		138	0	0	0	\$2,779.07	0.20%
5037018054	3797 S. Vermont Ave.		50	0	0	0	\$1,006.91	0.07%
5037018055	3825 S. Vermont Ave.		430	0	0	0	\$8,659.42	0.61%
5037019051	3901 S. Vermont Ave.		55	0	0	0	\$1,107.60	0.08%
5037019052	3905 S. Vermont Ave.		60	0	0	0	\$1,208.29	0.09%
5037019053	3911 S. Vermont Ave.		40	0	0	0	\$805.53	0.06%
5037019054	3913 S. Vermont Ave.		80	0	0	0	\$1,611.05	0.11%
5037019055	3917 S. Vermont Ave.		40	0	0	0	\$805.53	0.06%
5037019056	3919 S. Vermont Ave.		40	0	0	0	\$805.53	0.06%
5037019057	3923 S. Vermont Ave.		80	0	0	0	\$1,611.05	0.11%
5037019058	3925 S. Vermont Ave.		38	0	0	0	\$765.25	0.05%
5037022001	3929 S. Vermont Ave.		58	0	0	0	\$1,168.01	0.08%
5037022002	3933 S. Vermont Ave.		50	0	0	0	\$1,006.91	0.07%
5037022024	3937 S. Vermont Ave.		162	0	0	0	\$3,262.39	0.23%

5037024028	3955 S. Vermont Ave.		98	0	0	0	\$1,973.54	0.14%
5037026017	1007 W. Martin Luther King Jr. Blvd.		77	0	0	0	\$1,550.64	0.11%
5037026018	3985 S. Vermont Ave.		222	0	0	0	\$4,470.68	0.32%
5037029001	3760 S. Figueroa St.	150,790	0	0	0	684	\$13,424.94	0.95%
5037029002	3703 S. Figueroa St.	0	0	0	0	270	\$4,604.62	0.33%
5037029016	W. 37th Pl.	30,590	0	0	0	40	\$1,039.19	0.07%
5037029017	3721 S. Flower St.	97,380	0	0	0	222	\$4,922.57	0.35%
5037029018	3601 S. Flower St.		161	203	0	0	\$6,333.30	0.45%
5037029020	3702 S Figueroa St	327,780	245	600	0	192	\$21,169.97	1.50%
5037030022	3720 S. Flower St.		418	0	0	0	\$8,417.76	0.60%
5037030023	459 W. 38th St.		382	0	0	0	\$7,692.79	0.55%
5037031013	3800 S. Figueroa St.	9,000	0	0	0	75	\$1,384.10	0.10%
5037031014	3816 S. Figueroa St.	4,944	0	0	0	50	\$910.41	0.06%
5037031015	3822 S. Figueroa St.	4,040	0	0	0	50	\$899.86	0.06%
5037031016	S. Figueroa St.	0	0	0	0	50	\$852.71	0.06%
5037031017	3830 S. Figueroa St.	3,584	0	0	0	50	\$894.54	0.06%
5037031018	3836 S. Figueroa St.	4,424	0	0	0	50	\$904.34	0.06%
5037031019	3840 S. Figueroa St.	7,000	0	0	0	50	\$934.41	0.07%
5037031020	3844 S. Figueroa St.	1,128	0	0	0	50	\$865.87	0.06%
5037031021	3850 S. Figueroa St.	2,056	0	0	0	50	\$876.70	0.06%
5037031023	3800 S. Figueroa St.	4,632	0	0	0	75	\$1,333.12	0.09%
5037032003	3911 Flower Dr	4,697	0	0	0	50	\$907.53	0.06%
5037032004	3915 Flower Dr	4,204	0	0	0	50	\$901.77	0.06%
5037032005	3923 Flower Dr	3,960	0	0	0	50	\$898.93	0.06%
5037032006	3927 Flower Dr	4,852	0	0	0	50	\$909.34	0.06%
5037032007	3931 Flower Dr	3,496	0	0	0	50	\$893.51	0.06%
5037032008	3937 Flower Dr	4,600	0	0	0	60	\$1,076.94	0.08%
5037032022	3916 S. Figueroa St.	0	0	0	0	50	\$852.71	0.06%
5037032023	Figueroa St. & W. 38th St.	0	0	0	0	50	\$852.71	0.06%
5037032024	S. Figueroa St.	0	0	0	0	50	\$852.71	0.06%
5037032025	3930 S. Figueroa St.	0	0	0	0	50	\$852.71	0.06%
5037032026	S. Figueroa St.	0	0	0	0	50	\$852.71	0.06%
5037032027	3940 S. Figueroa St.	0	0	0	0	50	\$852.71	0.06%
5037032028	3944 S. Figueroa St.	0	0	0	0	50	\$852.71	0.06%
5037032029	S. Figueroa St.	0	0	0	0	50	\$852.71	0.06%
5037032030	3954 S. Figueroa St.	0	0	0	0	50	\$852.71	0.06%
5037032031	S. Figueroa St.	0	0	0	0	50	\$852.71	0.06%
5037032032	3964 S. Figueroa St.	0	0	0	0	50	\$852.71	0.06%
5037032033	3970 S. Figueroa St.	0	0	0	0	60	\$1,023.25	0.07%
5037032040	3976 S. Figueroa St.	33,908	0	195	0	432	\$10,732.37	0.76%
5037032041	3941 Flower Dr	4,780	0	0	0	50	\$908.50	0.06%
5037032042	3953 Flower Dr	0	0	0	0	88	\$1,500.76	0.11%
5037032043	3959 Flower Dr	0	0	0	0	60	\$1,023.25	0.07%
5037032044	3965 Flower Dr	0	0	0	0	52	\$886.81	0.06%
5037032045	Figueroa St. & W. 39th St.	0	0	125	0	124	\$4,018.07	0.29%
5037032046		0	0	0	0	64	\$1,091.46	0.08%
5037032047		0	0	0	0	30	\$511.62	0.04%
5037032048	3907 Flower Dr	3,832	0	137	0	61	\$3,171.10	0.23%
5039001040	Orchard		0	280	0	0	\$4,263.52	0.30%
5039001059	3100 S. Vermont Ave.		454	280	0	0	\$13,406.25	0.95%
5039001060	3115 Orchard		0	1138	0	0	\$17,328.15	1.23%
5039002029	Vermont Ave.		0	0	59	0	\$504.96	0.04%
5039002030	1046 W. 36th St. (Vermont)		0	0	388	0	\$3,320.75	0.24%
5039002031	1027 W. 34th St., (Jefferson/Vermont)		0	1266	818	0	\$26,278.14	1.87%

5039002032	Jefferson Blvd.		0	50	0	0	\$761.34	0.05%
5039002034	3667 McClintock Ave. (Vermont/Expo.)		0	0	1314	0	\$11,246.04	0.80%
5039003027	925 W. 34th St. (Jefferson)		0	1012	0	0	\$15,409.57	1.09%
5039003028	817 W. 34th St. (Jefferson)		0	110	0	0	\$1,674.95	0.12%
5039003029	Jefferson Blvd.		0	188	0	0	\$2,862.65	0.20%
5039003030	Jefferson Blvd.		0	19	0	0	\$289.31	0.02%
5039012022	901 Exposition Blvd.		0	0	68	0	\$581.99	0.04%
5039012027	920 W. 37th St. (Exposition)		0	0	171	0	\$1,463.53	0.10%
5039012031	Exposition Blvd.		0	0	73	0	\$624.78	0.04%
5039012032	Exposition Blvd.		0	0	64	0	\$547.75	0.04%
5039012033	3730 McClintock Ave.(Exposition)	0	0	0	331	0	\$2,832.91	0.20%
5039019051	3131 McClintock		0	1444	0	0	\$21,987.56	1.56%
5039020036			0	95	0	0	\$1,446.55	0.10%
5039020038	University Village		0	3168	0	0	\$48,238.64	3.42%
5039024016	USC Campus (Fig., Expo.)	2,462,610	0	0	1941	1121	\$64,471.81	4.58%
5040026044	3115 S. Vermont Ave.		281	0	0	0	\$5,658.83	0.40%
5040026046	3031 S. Vermont Ave.		121	0	0	0	\$2,436.72	0.17%
5040028028	3585 S. Vermont Ave.		345	0	0	0	\$6,947.67	0.49%
5040029025	3607 S. Vermont Ave.		337	0	0	0	\$6,786.57	0.48%
5040030037	3651 S Vermont Ave.		180	0	0	0	\$3,624.87	0.26%
5040031038	116 W. 37th St. (Vermont)		336	0	0	0	\$6,766.43	0.48%
5040032033	1104 W. 37th Pl. (Vermont)		310	0	0	0	\$6,242.84	0.44%
5040033028	3771 S. Vermont Ave.		219	0	0	0	\$4,410.26	0.31%
5054038023	3025 S. Vermont Ave.		45	0	0	0	\$906.22	0.06%
5055019031	2131 S. Hoover		0	117	0	0	\$1,781.54	0.13%
5055019042	1208 W. 22nd St		0	256	0	0	\$3,898.07	0.28%
5055020001	2319 S. Hoover		0	122	0	0	\$1,857.68	0.13%
5055020027	2301 S. Hoover		0	118	0	0	\$1,796.77	0.13%
5055021025	2411 S. Hoover		0	59	0	0	\$898.38	0.06%
5055021026	2401 S. Hoover		0	59	0	0	\$898.38	0.06%
5055021027	1119 W. 25th Street		0	118	0	0	\$1,796.77	0.13%
5055022031	2501 S. Hoover		0	156	0	0	\$2,375.39	0.17%
5055022034			0	289	0	0	\$4,400.56	0.31%
5055022035	1177 West Adams Blvd.		0	138	0	0	\$2,101.30	0.15%
5055024015	1124 W. Adams		0	151	0	0	\$2,299.25	0.16%
5122021010			0	409	0	0	\$6,227.78	0.44%
5122021011		394	1126	0	0	0	\$25,079.87	1.78%
5122022002			0	779	0	0	\$11,861.71	0.84%
5122030020			0	680	0	0	\$10,354.25	0.74%
5123001002	2611 Portland St		0	0	100	0	\$855.86	0.06%
5123001004	948 W. Adams Blvd		0	0	200	0	\$1,711.73	0.12%
5123001402	2707 Portland St		0	50	0	0	\$761.34	0.05%
5123001404	2718 Hoover St		0	67	0	0	\$1,020.20	0.07%
5123001405	1005 W. 28th St		0	203	0	0	\$3,091.05	0.22%
5123001406	2636 S. Hoover		0	150	0	0	\$2,284.03	0.16%
5123001407			0	50	0	0	\$761.34	0.05%
5123001408	2600 Hoover St		0	58	0	0	\$883.16	0.06%
5123008018	3300 Hoover Blvd.		0	172	0	0	\$2,619.02	0.19%
5123008020			0	0	117	0	\$1,001.36	0.07%
5123008021	3207 University Ave		0	113	0	0	\$1,720.63	0.12%
5123009017	665 W. Jefferson Blvd.		0	0	805	0	\$6,889.69	0.49%
5123009028	Royal St & 32nd Street sides		0	0	340	0	\$2,909.93	0.21%
5123009030	3201 S. Figueroa St.	820,242	0	155	0	60	\$12,956.69	0.92%
5123009031	S. Figueroa St.	0	0	0	0	40	\$682.17	0.05%

5123009032	3211 S. Figueroa St.	0	0	0	0	41	\$699.22	0.05%
5123009033	616 W. 32 St.		0	55	0	0	\$837.48	0.06%
5123009034	624 W. 32nd St.		0	50	0	0	\$761.34	0.05%
5123009035	624 W. 32nd St.		0	50	0	0	\$761.34	0.05%
5123009036	3219 S. Figueroa St.	0	0	0	0	141	\$2,404.63	0.17%
5123009037	3233 S. Figueroa St.	0	0	0	0	141	\$2,404.63	0.17%
5123009038	625 W. Jefferson Blvd.		0	59	0	0	\$898.38	0.06%
5123009039	615 W. Jefferson Blvd.		0	50	0	0	\$761.34	0.05%
5123009040	621 W. Jefferson Blvd.		0	51	0	0	\$776.57	0.06%
5123009041	3245 S. Figueroa St.	0	0	0	0	88	\$1,500.76	0.11%
5123009042	Figueroa St. & Jefferson Blvd.	0	0	146	0	49	\$3,058.77	0.22%
5123009043	645 W. Jefferson Blvd.		0	0	258	0	\$2,208.13	0.16%
5123010026	3101 S. Figueroa St.	28,287	0	0	0	180	\$3,399.89	0.24%
5123010027	3001 S. Figueroa St.	13,055	0	185	0	132	\$5,220.48	0.37%
5123010029	3025 S. Figueroa St.	51,101	0	0	0	120	\$2,642.91	0.19%
5123010030	3131 S. Figueroa St.	37,472	0	494	0	123	\$10,057.07	0.71%
5123014016	2929 S. Figueroa St.	3,378	0	160	0	113	\$4,402.84	0.31%
5123014021	2801 S. Figueroa St.	19,220	0	175	0	242	\$7,016.12	0.50%
5123015001	2701 S. Figueroa St.	7,500	0	170	0	100	\$4,381.51	0.31%
5123015016	2723 S. Figueroa St.	5,785	0	150	0	270	\$6,956.16	0.49%
5123017004	605 W. 27 St.	0	0	0	0	86	\$1,466.66	0.10%
5123017007	2601 S. Figueroa St.	422,637	0	0	839	280	\$16,888.56	1.20%
5123017008	746 W. Adams Blvd.		0	0	387	0	\$3,312.19	0.24%
5123018008	527 W. 27th St.	7,719	0	128	0	53	\$2,943.00	0.21%
5123018009	514 W. Adams Bl		131	5	0	0	\$2,714.24	0.19%
5123018010	515 W 27TH ST		134	59	0	0	\$3,596.90	0.26%
5123018014	2722 S. Figueroa St.	84	0	0	0	14	\$239.74	0.02%
5123018015	2722 S. Figueroa St.	3,514	0	107	0	62	\$2,727.64	0.19%
5123018020	W. 28th St.		0	50	0	0	\$761.34	0.05%
5123018022	W. 28th St.		0	57	0	0	\$867.93	0.06%
5123018023	2727 S. Flower St.		133	99	0	0	\$4,185.84	0.30%
5123018024	515 W. 27th St.		0	158	0	0	\$2,405.84	0.17%
5123018026	W. Adams Blvd.		0	20	0	0	\$304.54	0.02%
5123018030	524 W. Adams Blvd.	0	0	85	0	203	\$4,756.27	0.34%
5123018032	2718 S. Figueroa St.	2,371	0	0	0	66	\$1,153.25	0.08%
5123018033	508 W. 27th St.	152,000	132	346	0	133	\$11,968.96	0.85%
5123019004	2828 S. Figueroa St.	1,056	0	176	0	73	\$3,937.20	0.28%
5123019005	2902 S. Figueroa St.	5,808	0	176	0	66	\$3,873.28	0.28%
5123019010	2913 S. Flower St.		62	50	0	0	\$2,009.91	0.14%
5123019011	2901 S. Flower St.		52	0	0	0	\$1,047.19	0.07%
5123019012	2901 S. Flower St.		53	155	0	0	\$3,427.48	0.24%
5123019014	2819 S. Flower St.		45	0	0	0	\$906.22	0.06%
5123019016	2813 S. Flower St.		53	0	0	0	\$1,067.32	0.08%
5123019019	2917 S. Flower St.		94	105	0	0	\$3,491.81	0.25%
5123019023	2912 S. Figueroa St.	4,632	0	161	0	198	\$5,882.30	0.42%
5123019025	2800 S. Figueroa St.	7,328	106	331	0	191	\$10,517.60	0.75%
5123019027	2823 S. Flower St.		58	140	0	0	\$3,299.77	0.23%
5123020001	3000 S. Figueroa St.	2,292	0	150	0	106	\$4,118.52	0.29%
5123020004	3100 S. Figueroa St.	0	0	150	0	159	\$4,995.63	0.35%
5123020005	516 W. 31st St.		0	55	0	0	\$837.48	0.06%
5123020006	510 W. 31st St.		0	65	0	0	\$989.74	0.07%
5123020007	3111 S. Flower St.		158	64	0	0	\$4,156.35	0.30%
5123020008	3019 S. Flower St.		155	22	0	0	\$3,456.41	0.25%
5123020009	505 W. 31st St.		0	50	0	0	\$761.34	0.05%

5123020010	511 W. 31st St.		0	50	0	0	\$761.34	0.05%
5123020011	515 W. 31st St.		0	50	0	0	\$761.34	0.05%
5123020016	3200 S. Figueroa St.	10,300	0	0	0	71	\$1,331.06	0.09%
5123020017	3200 S. Figueroa St.	12,530	0	178	0	71	\$4,067.46	0.29%
5123020018	515 W. 33rd St.		0	47	0	0	\$715.66	0.05%
5123020019	505 W. 33rd St.		0	45	0	0	\$685.21	0.05%
5123020020	503 W. 33rd St.		0	45	0	0	\$685.21	0.05%
5123020021	3131 S. Flower St.		150	22	0	0	\$3,355.72	0.24%
5123020022	3119 S. Flower St.		94	0	0	0	\$1,892.99	0.13%
5123020023	3120 S. Figueroa St.	0	0	0	0	101	\$1,722.47	0.12%
5123020024	3010 S. Figueroa St.	6,450	0	0	0	110	\$1,951.23	0.14%
5123020025	3026 S. Figueroa St.	2,181	0	135	0	101	\$3,803.55	0.27%
5123020028	512 W. 30th St.		147	165	0	0	\$5,472.74	0.39%
5123021001	3322 S. Figueroa St.	26,394	0	438	0	364	\$13,185.11	0.94%
5123021006	511 W. Jefferson Blvd.		0	50	0	0	\$761.34	0.05%
5123021007	504 W. 33rd St.		183	117	0	0	\$5,466.83	0.39%
5123021008	501 W. Jefferson Blvd.		180	69	0	0	\$4,675.53	0.33%
5123022026	3584 S. Figueroa St.	95,639	0	186	0	167	\$6,796.46	0.48%
5123022031	3540 S. Figueroa St.	564,529	291	0	0	391	\$19,117.16	1.36%
5123022034	3500 S. Figueroa St.	41,029	172	0	0	172	\$6,875.94	0.49%
5123022038	441 W. Exposition Blvd.		67	212	0	0	\$4,577.35	0.32%
5123022040		298,630	580	363	0	570	\$30,413.75	2.16%
5123023024	663 W. 34th St.	93,261	0	1024	0	311	\$21,984.60	1.56%
5124001004	2214 S. Hoover		0	57	0	0	\$867.93	0.06%
5124001011	2202 S. Hoover		0	119	0	0	\$1,811.99	0.13%
5124001012	2221 S. Union St		0	114	0	0	\$1,735.86	0.12%
5124002021	2023 S. Union Ave.		0	127	0	0	\$1,933.81	0.14%
5124007016	2300 S. Union St		0	105	0	0	\$1,598.82	0.11%
5124007017	2308 S. Union St		0	27	0	0	\$411.12	0.03%
5124007018	2312 S. Union St		0	52	0	0	\$791.80	0.06%
5124007019	2316 S. Union St		0	50	0	0	\$761.34	0.05%
5124008024	2400 S. Hoover		0	160	0	0	\$2,436.30	0.17%
5124025001	745 W. Adams Blvd.		0	0	150	0	\$1,283.79	0.09%
5124025009	26 St. James Park		0	0	208	0	\$1,780.19	0.13%
5124025010	17 Chester Place		0	0	273	0	\$2,336.51	0.17%
5124026004	649 W. Adams Blvd.	47,250	0	0	0	148	\$3,075.48	0.22%
5124026005	601 W ADAMS BLVD	33,374	0	0	253	258	\$6,954.82	0.49%
5124026006	621 W. Adams Blvd.		0	0	98	0	\$838.75	0.06%
5124026008	641 W. Adams Blvd.		0	0	100	0	\$855.86	0.06%
5124026013	649 W. Adams Blvd.		0	0	140	0	\$1,198.21	0.09%
5124026014	2421 S. Figueroa St.	20,596	0	0	0	146	\$2,730.29	0.19%
5124027015	2424 S. Figueroa St.	4,042	0	0	0	180	\$3,116.92	0.22%
5124027016	2512 S. Figueroa St.	19,838	0	175	0	222	\$6,682.25	0.47%
5124027017	2498-251 S. Figueroa St.	9,262	0	0	0	120	\$2,154.60	0.15%
5124028006	W. 23rd St.		0	15	0	0	\$228.40	0.02%
5124028008	2345 S FIGUEROA ST	26,992	0	148	0	139	\$4,939.13	0.35%
5124028010	W. 23rd St.		0	59	0	0	\$898.38	0.06%
5124029011	W 23rd St & Adams Blvd		0	140	254	0	\$4,305.65	0.31%
5124029016	W. 23rd St.		0	173	0	0	\$2,634.24	0.19%
5124029017	W. 23rd St.		0	685	0	0	\$10,430.39	0.74%
5126001004	703 E. 18th St.		0	170	0	0	\$2,588.56	0.18%
5126001005	702 E. 17th St.		0	126	0	0	\$1,918.58	0.14%
5126001008	639 W. 18th St.		0	49	0	0	\$746.12	0.05%
5126001009	637 W. 18th St.		0	35	0	0	\$532.94	0.04%

5126001010	633 W. 18th St.		0	35	0	0	\$532.94	0.04%
5126001011	629 W. 18th St.		0	70	0	0	\$1,065.88	0.08%
5126001012	626 W. 17th St.		0	40	0	0	\$609.07	0.04%
5126001013	622 W. 17th St.		0	46	0	0	\$700.43	0.05%
5126001014	647 W. 18th St.		0	45	0	0	\$685.21	0.05%
5126001015	657 W. 18th St.		0	225	0	0	\$3,426.04	0.24%
5126001016	Georgia St.		0	50	0	0	\$761.34	0.05%
5126001017	1717 S. Figueroa St.	91,387	0	416	0	315	\$12,773.02	0.91%
5126002014	1801 Georgia St.		0	230	0	0	\$3,502.17	0.25%
5126002015	651 W. Washington Blvd.	178,554	0	1514	0	346	\$31,038.13	2.20%
5126003015	646 W. Washington Blvd.		0	265	0	0	\$4,035.11	0.29%
5126003016	1901 S. Figueroa St.	56,850	0	573	0	176	\$12,390.02	0.88%
5126003017	1929 S. Figueroa St.	52,258	0	140	0	132	\$4,992.82	0.35%
5126003018	Lovelace Ave.		0	140	0	0	\$2,131.76	0.15%
5126003019	1940 Lovelace Ave.		0	307	0	0	\$4,674.64	0.33%
5126003024	1945 S. Figueroa St.	14,466	0	0	0	100	\$1,874.25	0.13%
5126003028	2001 S. Figueroa St.	15,832	0	59	0	181	\$4,169.96	0.30%
5126003029	1932 Lovelace Ave.	396		50	0	85	\$2,215.57	0.16%
5126003031			0	0	0	0	\$0.00	0.00%
5126003032	2023 S. Figueroa St.	93,177	0	334	0	180	\$9,243.01	0.66%
5126003033	2105 S. Figueroa St.		0	227	0	295	\$8,487.46	0.60%
5126005001	520 W. 23rd St.		0	98	0	0	\$1,492.23	0.11%
5126005002	500 W. 23rd St.	9,600	0	160	0	60	\$3,571.59	0.25%
5126005003	2309 S. Flower St.	5,040	0	0	0	60	\$1,082.07	0.08%
5126005004	2315 S. Flower St	29,808	0	0	0	60	\$1,371.15	0.10%
5126005008		2,106	0	0	0	203	\$3,486.57	0.25%
5126006004	516 W. 22nd St.		0	50	0	0	\$761.34	0.05%
5126006007	2222 S. Figueroa St.		0	50	0	0	\$761.34	0.05%
5126006013	2200 S. Figueroa St.	20,700	0	200	0	100	\$4,992.38	0.35%
5126006014	2212 S. Figueroa St.	0	0	0	0	63	\$1,074.41	0.08%
5126006016	2222 S. Figueroa St.	86,633	0	250	0	120	\$6,864.33	0.49%
5126006017	2209-221 S. Flower St.		110	104	0	0	\$3,798.79	0.27%
5126006018	2209-221 S. Flower St.		173	68	0	0	\$4,519.33	0.32%
5126007008	2001-202 S. Flower St.		117	138	0	0	\$4,457.47	0.32%
5126007011	514 E. 21st St.		0	60	0	0	\$913.61	0.06%
5126007019	510 W. 20th St.		117	126	0	0	\$4,274.75	0.30%
5126007022	2100 S. Figueroa St.	97,461	0	360	0	220	\$10,371.07	0.74%
5126007033	2000 S. Figueroa St.	25,072	0	330	0	247	\$9,529.85	0.68%
5126007034	517 W. 22nd St.		110	181	0	0	\$4,971.26	0.35%
5126007035	2119 S. Flower St.		110	92	0	0	\$3,616.07	0.26%
5126008009	1941 S. Flower St.		100	134	0	0	\$4,054.22	0.29%
5126008017	1944 S. Figueroa St.	1,224	0	170	0	111	\$4,495.86	0.32%
5126008019	1916 S. Figueroa St.	106,200	398	315	0	400	\$20,872.60	1.48%
5126009002	1834 S. Figueroa St.	7,750	0	0	0	50	\$943.16	0.07%
5126009003	1830 S. Figueroa St.	7,700	0	0	0	50	\$942.58	0.07%
5126009004	1826 S. Figueroa St.	7,700	0	0	0	50	\$942.58	0.07%
5126009005	1800 S. Figueroa St.	30,070	0	155	0	98	\$4,382.42	0.31%
5126009006	1801 S. Flower St.		48	150	0	0	\$3,250.66	0.23%
5126009013	1837 S. Flower St.		50	0	0	0	\$1,006.91	0.07%
5126009014	1841 S. Flower St.		62	0	0	0	\$1,248.57	0.09%
5126009015	501 W. Washington Blvd.		71	150	0	0	\$3,713.84	0.26%
5126009018	1842 S. Figueroa St.	1,300	0	135	0	144	\$4,526.59	0.32%
5126009019	1829 S. Flower St.		100	0	0	0	\$2,013.82	0.14%
5126010005	1706 S. Figueroa St.	6,231	0	0	0	67	\$1,215.35	0.09%

5126010006	1721 S. Flower St.		15	0	0	0	\$302.07	0.02%
5126010007	1708 S. Figueroa St.	16,120	0	155	0	104	\$4,321.93	0.31%
5126010008	1721 S. Flower St.		58	135	0	0	\$3,223.64	0.23%
5126011013	1834 S. Flower St.		58	0	0	0	\$1,168.01	0.08%
5126011014	1828 S. Flower St.		58	0	0	0	\$1,168.01	0.08%
5126011016	1816 S. Flower St.		50	0	0	0	\$1,006.91	0.07%
5126011017	1812 S. Flower St.		50	0	0	0	\$1,006.91	0.07%
5126011020	1800 S. Flower St.		100	121	0	0	\$3,856.27	0.27%
5126017017	2300 S. Flower St.	1,178,786	0	296	0	479	\$26,434.03	1.88%
5126017018	2400 S. Flower St.	178,545	0	197	0	557	\$14,582.69	1.04%
5126018032	319 W. Adams Blvd.		0	190	0	0	\$2,893.10	0.21%
5126018035	2500 S. Hope St.		0	190	0	0	\$2,893.10	0.21%
Total Privately-Owned Parcels							\$1,251,566.98	88.86%
Total Publicly-Owned Parcels							\$156,896.32	11.14%
<b>Total All Parcels</b>							<b>\$1,408,463.30</b>	<b>100.00%</b>