

**Attachment A**

**Venice Beach**  
**Business Improvement District**

**Revised Final**  
**Engineer's Report**

**Los Angeles, California**  
**November 2025**

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

*Prepared pursuant to the State of California  
Property and Business Improvement District Law of 1994  
And Article XIID 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 XIID of the California State Constitution (Proposition 218) and the State of California Property and Business Improvement District Law of 1994 as amended.

The Venice Beach ("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.

The duration of the proposed PBID is nine (9) years, commencing January 1, 2027 and ending December 31, 2035. 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 7% per year as determined by the Owners' Association. Assessment increases must stay between 0% and 7% 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,



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>*

As of July 19, 2022, the State Law, Section 36615.5 (b), was amended to further define special benefit as it relates to the improvements and activities these districts provide. Specifically, the amendment states: "Special benefit also includes, for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefits does not make the benefits general."<sup>3</sup>

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

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

<sup>3</sup> California Streets and Highways Code, Section 36615.5(b)

## **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 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>4</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>5</sup>*

## **Judicial Guidance**

Since the enactment of Article XIID, the courts have rendered opinions regarding various aspects of Article XIID. The notable portion of a case that applies to PBIDs in particular is 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>6</sup>*

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

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

<sup>5</sup> Section 2 (i), Article XIID of the State Constitution.

<sup>6</sup> *Dahms v. Downtown Pomona Property and Business Improvement District* (2009) 174 Cal.App. 4th 708, 722.

## **SECTION B: IMPROVEMENTS AND ACTIVITIES**

The Venice Beach 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 Clean and Safe programs, Communication and Special Projects, and Administration and Management. Specifically, the Venice Beach PBID shall provide the activities described in greater detail in Section 3 of this Management District Plan: District Improvement and Activity Plan.

## SECTION C: BENEFITTING PARCELS

### ***PBID Boundary Description***

The Venice Beach Business Improvement District includes all property within a boundary formed by:

Beginning at the northwest corner of the District, at the westerly edge of the northern property line of APN 4288029914; head east along the northern property line of APN 4288029914 and continuing along the centerline of Barnard Way to the centerline of Ocean Front Walk; head south along the centerline of Ocean Front Walk to the centerline of Ozone Avenue; head east along the centerline of Ozone Avenue to the centerline of Speedway; head south along the centerline of Speedway to the centerline of Dudley Avenue; head west along the centerline of Dudley Avenue to the centerline of Ocean Front Walk; head south along the centerline of Ocean Front Walk to the westerly prolongation of the north property line of APN 4286029012; head east along the northern property line of APN 4286029012 to the centerline of Speedway; head south along the centerline of Speedway to the eastern prolongation of the southern property line of APN 4286029013; head west along the southern property line of APN 4286029013 to the northern prolongation of the eastern property line of APN 4286029017; head south along the eastern property line of APN 4286029017 to the centerline of Sunset Avenue; head east along the centerline of Sunset Avenue to the centerline of Speedway; head south along the centerline of Speedway to the centerline of Horizon Court; head east along the centerline of Horizon Court to the centerline of Pacific Avenue; head north along the centerline of Pacific Avenue to the westerly prolongation of the northern property line of APN 4238011004; head east along the northern property line of APN 4238011004 to the centerline of Park Row; head north along the centerline of Park Row to the centerline of Westminster Avenue; head west along the centerline of Westminster Avenue to the centerline of Pacific Avenue; head north along the centerline of Pacific Avenue to the centerline of Clubhouse Avenue; head east along the centerline of Clubhouse Avenue to the centerline of Main Street; head north along the centerline of Main Street to the centerline of Thornton Place; head west along the centerline of Thornton Place to the centerline of Pacific Avenue; head north along the centerline of Pacific Avenue to the centerline of Sunset Avenue; head east along the centerline of Sunset Avenue to the centerline of Main Street; head north along the centerline of Main Street to the centerline of Rose Avenue; head west along the centerline of Rose Avenue to the southerly prolongation of the western property line of APN 4286017093; head north along the western property line of APN 4286017093, crossing Navy Street and continuing along the western property line of APN 4288006013 to its intersection with the northern property line of APN 4288006013; head east along the northern property line of APN 4288006013 to its intersection with the eastern property line of APN 4288006013; head south along the eastern property line of APN 4288006013 to the centerline of Navy Street; head east along the centerline of Navy Street to the centerline of Main Street; head north along the centerline of Main Street to the westerly prolongation of the northern property line of APN 4286003001; head east along the northern property line of APN 4286003001 and APN 4286003019 and continuing to the centerline of Hampton Drive; head south along the centerline of Hampton Drive to the centerline of Rose Avenue; head east along the centerline of Rose Avenue to the centerline of 4th Avenue; head south along the centerline of 4th Avenue to the centerline of Vernon Avenue; head west along the centerline of Vernon Avenue to the southerly prolongation of the western property line of APN 4286007015; head north along the western property line of APN 4286007015 to the centerline of the unnamed alley that lies immediately north of and parallel to Vernon Avenue; head west along the centerline of the unnamed alley that lies immediately north of and parallel to Vernon Avenue to the centerline of the unnamed alley that lies immediately east of and parallel to Hampton Drive; head south along -unnamed alley that lies immediately east of and parallel to

Hampton Drive to the centerline of Vernon Avenue; head east along the centerline of Vernon Avenue to the centerline of the unnamed alley that lies immediately east of and parallel to Hampton Drive; head south along the unnamed alley that lies immediately east of and parallel to Hampton Drive to the centerline of Indiana Avenue; head east along the centerline of Indiana Avenue to the unnamed alley that lies immediately east of and parallel to Hampton Drive, head south along the centerline of the unnamed alley that lies immediately east of and parallel to Hampton Drive to the easterly prolongation of the southern property line of APN 4286010044; head west along the southern property line of APN 4286010044 to the centerline of Douglas Place; head south along the centerline of Douglas Place to the centerline of Brooks Avenue; head west along the centerline of Brooks Avenue to the centerline of Abbot Kinney Boulevard; head south along the centerline of Abbot Kinney to the centerline of Westminster Avenue; head west along the centerline of Westminster Avenue to the centerline of Riviera Avenue; then south along the centerline of Riviera Avenue to the centerline of San Juan Avenue; head west along the centerline of San Juan Avenue to the southerly prolongation of the western property line of APN 4238010009; head north along the western property line of APN 4238010009 to the centerline of Westminster Avenue; head west along the centerline of Westminster Avenue to the centerline of the unnamed alley that runs immediately east of and parallel to Main Street; head south along the centerline of the unnamed alley that runs immediately east of and parallel to Main Street and continuing across San Juan Avenue to the northerly prolongation of the eastern property line of APN 4238010016; head south along the eastern property line of APN 4238010016 and continuing across Horizon Avenue to the centerline of Granada Court; head south along the centerline of Granada Court to the northerly prolongation of the eastern property line of APN 4238013006; head south along the eastern property line of APN 4238013006 to the centerline of Windward Avenue; head west along the centerline of Windward Avenue to the centerline of Grand Boulevard; head east along the centerline of Grand Boulevard to the northerly prolongation of the eastern property line of APN 4238021001; head south along the eastern property line of APN 4238021001 to the centerline of the unnamed alley that lies immediately south of and parallel to Grand Boulevard; head east along the centerline of the unnamed alley that lies immediately south of and parallel to Grand Boulevard to the to the northerly prolongation of the eastern property line of APN 4238021025; head south along the eastern property line of APN 4238021025 to the centerline of Venice Way; head west along the centerline of Venice Way to the centerline of Pacific Avenue; head south along the centerline of Pacific Avenue to the centerline of 18th Avenue; head west along the centerline of 18th Avenue to the southerly prolongation of the western property line of APN 4226010011; head north along the western property line of APN 4226010011 and continuing across 17th Place and along the western property line of APN 4226010018 to the centerline of 17th Avenue; head west along the centerline of 17th Avenue to the centerline of Speedway; head south along the centerline of Speedway to the centerline of 19th Avenue; head west along the centerline of 19th Avenue to the centerline of Ocean Front Walk; head south along the centerline of Ocean Front Walk to the westerly prolongation of the northern property line of APN 4226013006; head east along the northern property line of APN 4226013006 to the centerline of Speedway; head north along the centerline of Speedway to the centerline of 20th Place; head east along the centerline of 20th Place to the centerline of Pacific Avenue; head south along the centerline of Pacific Avenue to the westerly prolongation of the northern property line of APN 4238022001; head east along the northern property line of APN 4238022001 to the centerline of Strongs Drive; head south along the centerline of Strongs Drive to the centerline of North Venice Boulevard; head east along the centerline of North Venice Boulevard to the northerly prolongation of the eastern property line of APN 4238024906; head south along the eastern property line of APN 4238024906 to its intersection with the northern property line of APN 4238024907; head east along the northern property line of APN 4238024907 and continuing across Dell Avenue and along the northern property lines of APN 4238025901 and APN

4238025902 to the intersection of the northern property line of APN 4238025902 with the western property line of APN 4238025903; head north along the western property line of APN 4238025903 to the centerline of North Venice Boulevard; head east along the centerline of North Venice Boulevard to the centerline of Abbot Kinney Boulevard; head south along the centerline of Abbot Kinney Boulevard to the centerline of South Venice Boulevard; head west along the centerline of South Venice Boulevard to the centerline of Pacific Avenue; head north along the centerline of Pacific Avenue to the centerline of North Venice Boulevard; head west along the centerline of North Venice Boulevard to the northerly prolongation of the eastern boundary of APN 4226014018; head south along the eastern boundary of APN 4226014018 to the centerline of Center Court; head west along the centerline of Center Court to the centerline of Speedway; head north along the centerline of Speedway to the centerline of North Venice Boulevard; head west along the centerline of North Venice Boulevard and continuing across Ocean Front Walk and along the southern property line of APN 4226001900 to its intersection with the western property line of APN 4226001900; head north along the western property line of APN 4226001900 to the centerline of Market Street; head east along the centerline of Market Street to the southerly prolongation of the western boundary line of APN 4226001902; head north along the western boundary line of APN 4226001902 to its intersection with the northern boundary of APN 4226001902; head east along the northern boundary of APN 4226001902 to its intersection with the western property line of APN 4226001901, head north along the western property lines of APN 4226001901 and continuing along the western property lines of APNs 4286027902, 4286028902, 4286029902, 4286030903, 4288029909, 4288029910 and 4288029914 to the intersection of APN 4288029914 and the point of beginning.

### **Benefit Zones**

The State Law and State Constitution Article XIID require that special assessments be levied according to the special benefit each individual parcel receives from the improvements. In order to match assessment rates to benefits, two benefit zones have been created within the District. Each zone receives a different level of services and a different level of special benefit. Each zone pays an assessment rate that reflects 100% of the special benefit received.

#### **Zone 1:**

Zone 1 includes the tourist-related commercial core of Venice Beach (Ocean Front Walk, Windward Avenue and parking lots along North and South Venice Boulevards which are utilized primarily by beachgoers and Boardwalk patrons) and consists of commercial, industrial and open space zoned properties. The Ocean Front Walk, the adjacent grassy knoll and beach, as well as restrooms, parking lots, and maintenance facilities make up a significant part of the District's attractions as well as the hotels, retail, restaurants that also populate the area. Ownership of the public beachfront property is divided between the City of Los Angeles and the State of California. The state-owned property has been operated under the auspices of the City of Los Angeles pursuant to an agreement signed in 1948. The City maintains full operational control of the state-owned property, and the State is not involved in its operation or management. The City of Los Angeles is responsible for the District assessment for the state-owned property. Tourist related activity and pedestrian traffic is highest Zone 1, and these parcels require the highest level of District programs and services. A description of the Zone 1 boundary is below.

Beginning at the westerly edge of the northern property line of APN 4288029914; head east along the northern property line of APN 4288029914 and continuing along the centerline of Barnard Way to the centerline of Ocean Front Walk; head south along the centerline of Ocean Front Walk to the centerline of Ozone Avenue; head east along the centerline of Ozone Avenue to the

centerline of Speedway; head south along the centerline of Speedway to the centerline of Dudley Avenue; head west along the centerline of Dudley Avenue to the centerline of Ocean Front Walk; head south along the centerline of Ocean Front Walk to the westerly prolongation of the northern property line of APN 4286029012; head east along the northern property line of APN 4286029012 to the centerline of Speedway; head south along the centerline of Speedway to the eastern prolongation of the southern property line of APN 4286029013; head west along the southern property line of APN 4286029013 to the northern prolongation of the eastern property line of APN 4286029017; head south along the eastern property line of APN 4286029017 to the centerline of Sunset Avenue; head east along the centerline of Sunset Avenue to the centerline of Speedway; head south along the centerline of Speedway to the centerline of Horizon Court; head east along the centerline of Horizon Court to the centerline of Pacific Avenue; head north along the centerline of Pacific Avenue to the westerly prolongation of the northern property line of APN 4238011004; head east along the northern property line of APN 4238011004 to the centerline of Park Row; head north along the centerline of Park Row to the centerline of Westminster Avenue; head east along the centerline of Westminster Avenue to the centerline of Riviera Avenue; head south along the centerline of Riviera Avenue to the centerline of San Juan Avenue; head west along the centerline of San Juan Avenue to the southerly prolongation of the western property line of APN 4238010009; head north along the western property line of APN 4238010009 to the centerline of Westminster Avenue; head west along the centerline of Westminster Avenue to the centerline of the unnamed alley that runs immediately east of and parallel to Main Street; head south along the centerline of the unnamed alley that runs immediately east of and parallel to Main Street and continuing across San Juan Avenue to the northerly prolongation of the eastern property line of APN 4238010016; head south along the eastern property line of APN 4238010016 and continuing across Horizon Avenue to the centerline of Granada Court; head south along the centerline of Granada Court to the northerly prolongation of the eastern property line of APN 4238013006; head south along the eastern property line of APN 4238013006 to the centerline of Windward Avenue; head west along the centerline of Windward Avenue to the centerline of Grand Boulevard; head east along the centerline of Grand Boulevard to the northerly prolongation of the eastern property line of APN 4238021001; head south along the eastern property line of APN 4238021001 to the centerline of the unnamed alley that lies immediately south of and parallel to Grand Boulevard; head east along the centerline of the unnamed alley that lies immediately south of and parallel to Grand Boulevard to the to the northerly prolongation of the eastern property line of APN 4238021025; head south along the eastern property line of APN 4238021025 to the centerline of Venice Way; head west along the centerline of Venice Way to the centerline of Pacific Avenue; head south along the centerline of Pacific Avenue to the centerline of 18th Avenue; head west along the centerline of 18th Avenue to the southerly prolongation of the western property line of APN 4226010011; head north along the western property line of APN 4226010011 and continuing across 17th Place and along the western property line of APN 4226010018 to the centerline of 17th Avenue; head west along the centerline of 17th Avenue to the centerline of Speedway; head south along the centerline of Speedway to the centerline of 19th Avenue; head west along the centerline of 19th Avenue to the centerline of Ocean Front Walk; head south along the centerline of Ocean Front Walk to the westerly prolongation of the northern property line of APN 4226013006; head east along the northern property line of APN 4226013006 to the centerline of Speedway; head north along the centerline of Speedway to the centerline of 20th Place; head east along the centerline of 20th Place to the centerline of Pacific Avenue; head south along the centerline of Pacific Avenue to the westerly prolongation of the northern property line of APN 4238022001; head east along the northern property line of APN 4238022001 to the centerline of Strongs Drive; head south along the centerline of Strongs Drive to the centerline of North Venice Boulevard; head east along the centerline of North Venice Boulevard to the northerly prolongation of the eastern property line of APN 4238024906; head south along the eastern

property line of APN 4238024906 to its intersection with the northern property line of APN 4238024907; head east along the northern property line of APN 4238024907 and continuing across Dell Avenue and along the northern property lines of APN 4238025901 and APN 4238025902 to the intersection of the northern property line of APN 4238025902 with the western property line of APN 4238025903; head north along the western property line of APN 4238025903 to the centerline of North Venice Boulevard; head east along the centerline of North Venice Boulevard to the northerly prolongation of the eastern property line of APN 4238025903; head south along the eastern property line of APN 4238025903 to the centerline of South Venice Boulevard; head west along the centerline of South Venice Boulevard to the centerline of Pacific Avenue; head north along the centerline of Pacific Avenue to the centerline of North Venice Boulevard; head west along the centerline of North Venice Boulevard to the northerly prolongation of the eastern boundary of APN 4226014018; head south along the eastern boundary of APN 4226014018 to the centerline of Center Court; head west along the centerline of Center Court to the centerline of Speedway; head north along the centerline of Speedway to the centerline of North Venice Boulevard; head west along the centerline of North Venice Boulevard and continuing across Ocean Front Walk and along the southern property line of APN 4226001900 to its intersection with the western property line of APN 4226001900; head north along the western property line of APN 4226001900 to the centerline of Market Street; head east along the centerline of Market Street to the southerly prolongation of the western boundary line of APN 4226001902; head north along the western boundary line of APN 4226001902 to its intersection with the northern boundary of APN 4226001902; head east along the northern boundary of APN 4226001902 to its intersection with the western property line of APN 4226001901, head north along the western property lines of APN 4226001901 and continuing along the western property lines of APNs 4286027902, 4286028902, 4286029902, 4286030903, 4288029909, 4288029910 and 4288029914 to the intersection of APN 4288029914 with the northern boundary of APN 4288029914, the true point of beginning.

**Zone 2:**

Zone 2 includes the secondary retail and tourist-related business corridors of Venice Beach (Main Street, Hampton Avenue and 3rd Avenue) and consists of commercial, industrial, and open space zoned properties. Zone 2 also contains a parcel at the southeast end of the District, which contains the Venice Branch of the Los Angeles Public Library, as well an LAUSD school parcel. Tourist-related activity and pedestrian traffic is significantly lower in Zone 2 as compared to Zone 1, and these parcels require a lower level of District programs and services. A description of the Zone 2 boundary is below.

Beginning at the northwest corner of Zone 2, at the intersection of the western and northern property lines of APN 4288006013; head east along the northern property line of APN 4288006013 to its intersection with the eastern property line of APN 4288006013; head south along the eastern property line of APN 4288006013 to the centerline of Navy Street; head east along the centerline of Navy Street to the centerline of Main Street; head north along the centerline of Main Street to the westerly prolongation of the northern property line of APN 4286003001; head east along the northern property line of APN 4286003001 and APN 4286003019 and continuing to the centerline of Hampton Drive; head south along the centerline of Hampton Drive to the centerline Rose Avenue; head east along the centerline Rose Avenue to the centerline of 4th Avenue; head south along the centerline of 4th Avenue to the centerline of Vernon Avenue; head west along the centerline of Vernon Avenue to the southerly prolongation of the western property line of APN 4286007015; head north along the western property line of APN 4286007015 to the centerline of the unnamed alley that lies immediately north of and parallel to Vernon Avenue; head west along the centerline of the unnamed alley that lies immediately north of and parallel to

Vernon Avenue to the centerline of the unnamed alley that lies immediately east of and parallel to Hampton Drive; head south along the unnamed alley that lies immediately east of and parallel to Hampton Drive to the centerline of Vernon Avenue; head east along the centerline of Vernon Avenue to the centerline of the unnamed alley that lies immediately east of and parallel to Hampton Drive; head south along the unnamed alley that lies immediately east of and parallel to Hampton Drive to the centerline of Indiana Avenue; head east along the centerline of Indiana Avenue to the unnamed alley that lies immediately east of and parallel to Hampton Drive, head south along the centerline of the unnamed alley that lies immediately east of and parallel to Hampton Drive to the easterly prolongation of the southern property line of APN 4286010044; head west along the southern property line of APN 4286010044 to the centerline of Douglas Place; head south along the centerline of Douglas Place to the centerline of Brooks Avenue; head west along the centerline of Brooks Avenue to the centerline of Abbot Kinney Boulevard; head south along the centerline of Abbot Kinney to the centerline of Westminster Avenue; head east along the centerline of Westminster Avenue to the centerline of Pacific Avenue; head north along the centerline of Pacific Avenue to the centerline of Clubhouse Avenue; head east along the centerline of Clubhouse Avenue to the centerline of Main Street; head north along the centerline of Main Street to the centerline of Thornton Place; head west along the centerline of Thornton Place to the centerline of Pacific Avenue; head north along the centerline of Pacific Avenue to the centerline of Sunset Avenue; head east along the centerline of Sunset Avenue to the centerline of Main Street; head north along the centerline of Main Street to the centerline of Rose Avenue; head west along the centerline of Rose Avenue to the southerly prolongation of the western property line of APN 4286017093; head north along the western property line of APN 4286017093, crossing Navy Street and continuing along the western property line of APN 4288006013 to its intersection with the northern property line of APN 4288006013, the point of beginning for Zone 2.

In addition, APN 4238018900 is a single parcel that is also located in Zone 2. This parcel is located at the southeastern edge of the District. Although APN 4238018900 is contiguous to Zone 1, its services and assessment are consistent with Zone 2.

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

The property uses within the general boundaries of the Venice Beach Business Improvement District are a mix of commercial, industrial, publicly owned and residential parcels. Services and improvements provided by the District are designed to provide special benefits to parcels that contain commercial, industrial, publicly owned and residential uses. Services and improvements provided by the District are designed to provide special benefits in the form of improving the economic vitality within the District by increasing building occupancy and lease rates, encouraging new business development, attracting tenants, attracting retail customers, attracting new residents and students, and encouraging commerce that provide a special benefit to commercial, industrial, publicly owned and residential parcels. All of the services provided such as the safety 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.

**Northern Boundary:** The northern boundary of the District is geographically determined by the City of Los Angeles/City of Santa Monica boundary line. Per State PBID Law, parcels outside of one City cannot, without consent of the other City Council, be included within a business improvement district. Since there is no such consent by the City of Santa Monica, parcels located within the City of Santa Monica are not included in the District. No District funded services and improvements will be provided to parcels within the City of Santa Monica, nor will any special benefits be conferred upon them. 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 to individual assessed parcels within the boundaries of the District. Specifically, security patrols, maintenance personnel, and similar service providers employed in connection with the District will only patrol and provide services to individual assessed parcels within the District and will not provide services outside of District boundaries.

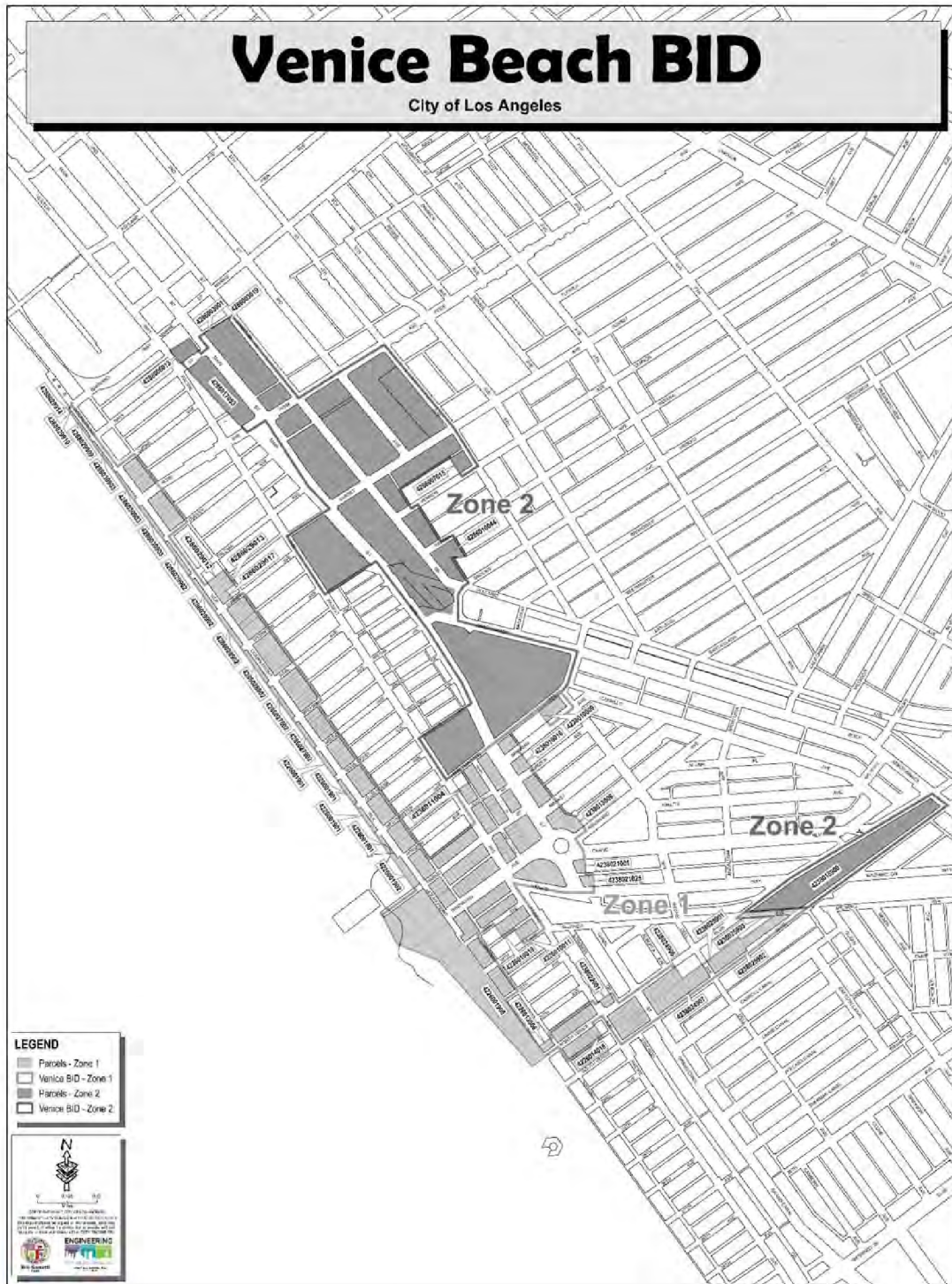
**Eastern Boundary:** The eastern boundary of the District is irregular but generally coincides with where commercial and industrial zoned parcels end and parcels zoned solely residential (R1-R3) begin. This boundary includes contiguous parcels that are zoned as commercial, industrial and/or open space and excludes all parcels zoned solely residential (R1-R3) and presumed by State Law not to benefit from District improvements or activities.

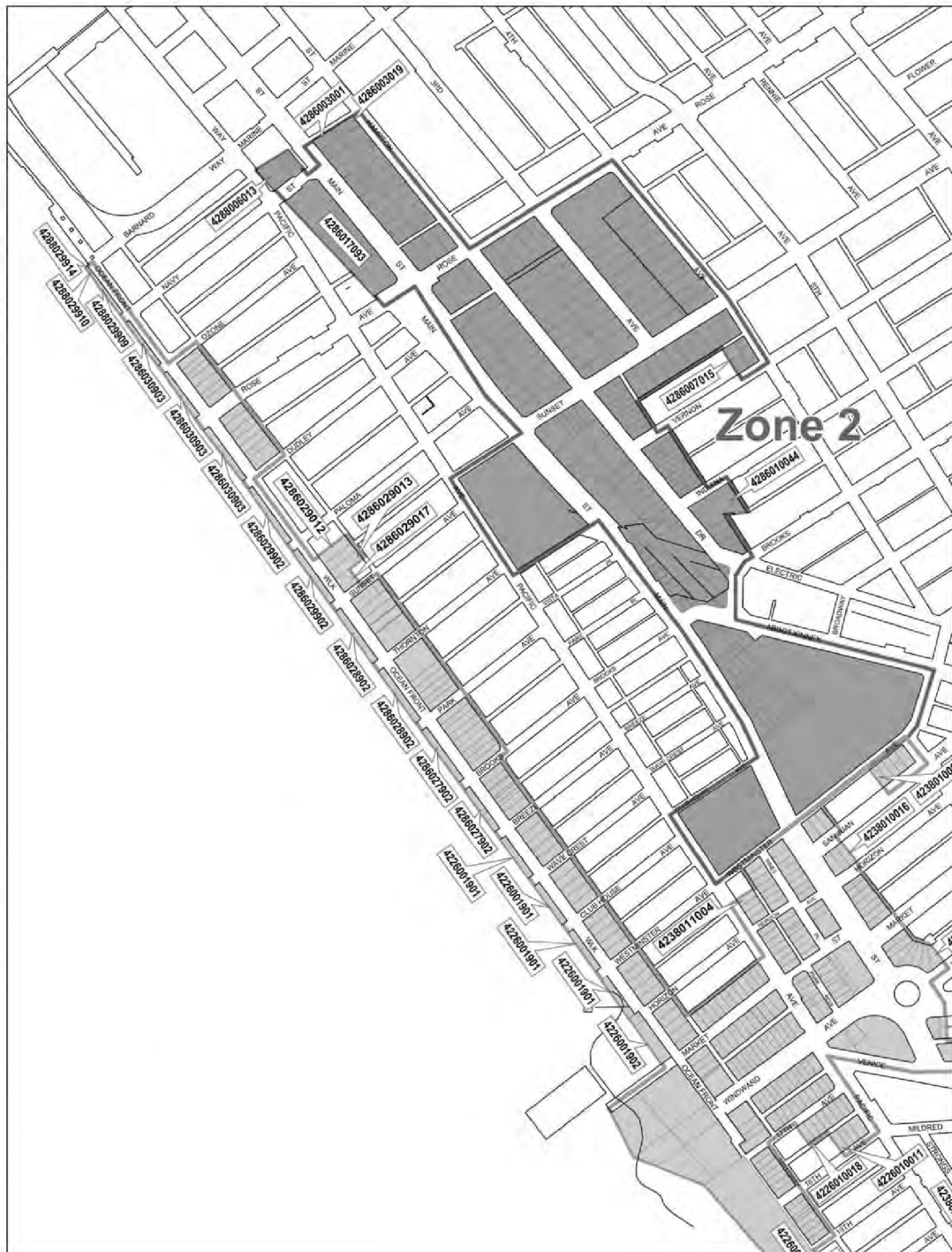
In addition, there are three commercial zoned parcels tangent to assessed parcels within the District but outside the Los Angeles City limit. The District is surrounded by twenty-five commercial zoned parcels with commercial uses located across streets or alleys on the perimeter of the District. These lie primarily to the east and north of the District and are not included because they are not part of the Venice Beach area. 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 to individual assessed parcels within the boundaries of the District. Specifically, security patrols, maintenance personnel, and similar service providers employed in connection with the District will only patrol and provide services to individual assessed parcels within the District and will not provide services outside of District boundaries.

**Southern Boundary:** The southern boundary generally coincides with the centerline of South Venice Beach Boulevard and is determined by zoning and land uses where properties located to the south of the southern District boundary are zoned solely residential (R1-R3) with residential land uses while those north of the southern boundary are primarily government owned parcels zoned with some commercial parcels. The government owned parcels include a Los Angeles Public Library parcel, which is included in the District because, in addition to the Library, it also contains a large open space area (pocket park and pedestrian/jogging/biking/ skateboarding path) along Venice Boulevard, which is one of the primary gateways to Ocean Front Walk and Venice Beach. State of California Streets and Highways Code Section 36632(c) conclusively presumes that properties zoned solely residential do not benefit from the improvements and service funded through District assessments, cannot be assessed and, thus, are not included in the District. 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 to individual assessed parcels within the boundaries of the District. Specifically, security patrols, maintenance personnel, and similar service providers employed in connection with the District will only patrol and provide services to individual assessed parcels within the District and will not provide services outside of District boundaries.

**Western Boundary:** The western boundary of the District is geographically determined by the Venice public beach and the Pacific Ocean. All parcels along the western boundary are government owned parcels (City of Los Angeles and State of California). It is noted that the westerly boundary line is irregular in that it includes only land portions developed with either public uses (such as sports/recreation venues, parks and public parking) or land areas occupied by or available for business concessions and kiosks. Sand/beach portions of the government owned parcels along the western boundary are not included in the District. 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 to individual assessed parcels within the boundaries of the District. Specifically, security patrols, maintenance personnel, and similar service providers employed in connection with the District will only patrol and provide services to individual assessed parcels within the District and will not provide services outside of District boundaries.

Each boundary includes all of the contiguous parcels that are zoned as either commercial, industrial and/or open space within the Venice Beach area, and excludes all parcels zoned solely residential (R1-R3) and presumed by State Law not to benefit from District funded services and improvements.







## SECTION D: PROPORTIONAL BENEFITS

### *Methodology*

Article XIID 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 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 Venice Beach Business Improvement District is Parcel Square Footage, Building Square Footage and Street Front Footage as the three assessment variables. Parcel Square Footage is relevant to the highest and best use of a property and will reflect the long-term value implications of the improvement district. Building Square Footage is relevant to the interim use of a property and is utilized to measure short and mid-term special benefit. Street Front Footage is relevant to the street level usage of a parcel.

Services and improvements provided by the District are designed to provide special benefits to the mix of commercial, industrial, publicly owned and residential parcels. The use of each parcel's Parcel Square Footage, Building Square Footage and Street Front Footage is the best measure of benefit for the programs because the intent of the District programs is to improve the safety of each individual parcel, to increase building occupancy and lease rates, to encourage new business development and attract ancillary businesses and services for parcels within the District. In other words, to attract more customers, residents, patrons, tenants, clients and or employees. The best way to determine each parcel's proportionate special benefit from the District programs is to relate each parcel's Parcel Square Footage, Building Square Footage and Street Front Footage to every other parcel's Parcel Square Footage, Building Square Footage and Street Front Footage.

**Parcel Square Footage Defined.** Parcel Square Footage is defined as the total amount of area within the borders of the parcel. The borders of a parcel are defined on the County Assessor parcel maps. 14.06% of the Zone 1 budget and 31.53% of the Zone 2 budgets are allocated to parcel square footage.

**Building Square Footage Defined.** Building Square Footage is defined as gross building square footage as determined by the outside measurements of a building. 5.64% of the Zone 1 budget and 14.21% of the Zone 2 budgets are allocated to building square footage.

**Street Front Footage Defined.** Properties are assessed for all street frontages. Street frontage includes all public street frontages, including public alleys. Properties with more than one street frontage such as corner lots or whole block parcels are assessed for the sum of all the parcels' street frontage. Street Front Footage was obtained from the County Assessor's parcel maps. 80.30% of the Zone 1 budget and 54.25% of the Zone 2 budget are allocated to street front footage.

**Parcel Use Consideration**

**Los Angeles Unified School District Parcels**

Parcels in the district which are owned and occupied by the LAUSD do not receive the same level of special benefits from the District programs which are designed to meet the District goals of improving the appearance and safety of the District, to increase building occupancy and lease rates, to encourage new business development, attract ancillary businesses, services and residents, and increase the economic vitality of the commercial, industrial, publicly owned and residential uses as do all of the other parcels within the District. Parents of LAUSD students make their decisions on where their children attend school based on several elements including the safety and cleanliness of the area around the school. The safety and cleanliness of the environment around the school helps to create the perception of a safe and controlled environment and plays a major role in school choice and attendance. LAUSD parcels will benefit from the Clean and Safe activities and the Management, Administration and City Fees programs of the District. LAUSD do not benefit from a portion of the Communication and Special Projects programs that increase exposure and awareness of the District.

Based on the Special Benefit Factor, Benefit Zone and Parcel Use Considerations discussed above, each one of these characteristics represents the benefit units allocated to each specially benefitted parcel. The total number of assessable benefit units in the PBID are as follows:

Assessable Footage	Zone 1	Zone 2	Zone 2 - LAUSD
Parcel Sq.Ft.	1,641,520	1,569,387	317,552
Building Sq.Ft.	900,003	1,048,261	76,287
Front Footage	35,445	21,331	2,215

## SECTION E: SPECIAL and GENERAL BENEFITS

### **Special Benefit Defined**

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”.

The State Law defines special benefit as “...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. Special benefit excludes general enhancement of property value.”<sup>7</sup>

As of July 19, 2022, the State Law, Section 36615.5 (b), was amended to further define special benefit as it relates to the improvements and activities these districts provide. Specifically, the amendment states: “‘Special benefit’ also includes, for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefit does not make the benefits general.”

Furthermore, the amendment (Section 36622(k)(3)) states: “In a property-based district, properties throughout the district may share the same special benefits. In a district with boundaries that define which parcels are to receive improvements, maintenance, or activities over and above those services provided by the city, the improvements, maintenance or activities themselves may constitute a special benefit. The city may impose assessments that are less than the proportional special benefit conferred, but shall not impose assessments that exceed the reasonable costs of the proportional special benefit conferred. Because one or more parcels pay less than the special benefit conferred does not necessarily mean that other parcels are assessed more than the reasonable cost of their special benefit.”

### **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(b) 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

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<sup>7</sup> California Streets and Highways Code, Section 36615.5(a)

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 Venice Beach PBID’s goal is to fund activities and improvements to provide a cleaner and safer environment as outlined in Section B. The goal of improving the economic vitality is to improve the safety and cleanliness 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 PBID programs and services

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

### **Clean and Safe**

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

The enhanced safety activities make the area safer which attracts more 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>8</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.

The Clean and Safe activities are expected to provide special benefits to the assessed parcels in a variety of ways. For example:

- Maintaining and cleaning sidewalks in front of each parcel creates a cohesive environment and allows pedestrians to move freely throughout the PBID. Sidewalks that are dirty and unkempt deter pedestrians and commercial activity. “Walkable communities offer many financial benefits, such as a reduction in healthcare costs. Homes with sidewalks tend to

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<sup>8</sup> “Accelerating economic growth and vitality through smarter public safety management” IBM Global Business Services Executive Report, September 2012, pg. 2

sell for more money and in less time than similar homes without sidewalks. Businesses also benefit as residents are more likely to shop locally when there is increased connectivity between residential and business/commercial districts. The well-maintained sidewalks, accessibility, and inviting atmosphere of downtown helps to attract tourists.”<sup>9</sup>

- Removing graffiti from buildings to keep the aesthetic appeal uniform throughout the PBID.

### **Communication and Special Projects**

The communication 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.

### **Administration, Management, City Fees**

The PBID requires a professional staff to properly manage programs, communicate with stakeholders, advocate with City departments, and provide leadership. Each parcel will specially benefit from the PBID executive staff that will ensure that the PBID activities are provided and deployed to assessed parcels and will provide leadership to represent the community with one clear voice.

### **Special Benefit Conclusion**

The fact that each PBID improvement and activity defined above will be provided to each assessed parcel is above and beyond what the city currently provides constitutes a special benefit. In addition, the PBID activities are targeted to improve the safety, cleanliness and economic vitality of only those parcels that are within the district boundary. Therefore, we conclude that each of the proposed activities provides special benefits to the assessed parcels within the district and that each parcel's assessment is in direct relationship to and no greater than its proportional special benefits received.

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<sup>9</sup> “Benefits of Sidewalks”, Iowa Healthiest State Initiative, November 1, 2017

### **General Benefit Defined**

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As required by the State Constitution Article XIID 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.

### **General Benefit Analysis**

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The PBID improvements and activities are designed to provide service only to those parcels that are within the district boundary. As discussed above, these activities are determined to provide special benefits only to the assessed parcels. If there is any general benefit to property located in the district or to the public at large, it is incidental to providing special benefits to the assessed parcels. However, it is conceivable that there may be some general benefit that is not quantifiable, and it is judicious to allocate a portion of the budget to acknowledge this.

For the purposes of the Venice Beach PBID, we assigned 2%, or \$50,017.06 of the budget to general benefit. This portion of the budget will need to be funded from sources other than the special assessments.

## SECTION F: COST ESTIMATE

### 2027 Operating Budget

The Venice Beach PBID's operating budget takes into consideration:

1. The improvements and activities needed to provide special benefits to each individual parcel within the Venice Beach 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	Zone 1	Zone 2	Zone 2 - School	TOTAL BUDGET
Clean and Safe	\$1,223,909.93	\$543,532.07	\$61,000.00	\$1,828,442.00
Communication and Special Projects	\$134,126.93	\$59,565.07	\$3,200.00	\$196,892.00
Admininstration/Managment/City Fees	\$318,551.80	\$141,467.20	\$15,500.00	\$475,519.00
<b>Total Expenditures</b>	<b>\$1,676,588.66</b>	<b>\$744,564.34</b>	<b>\$79,700.00</b>	<b>\$2,500,853.00</b>
REVENUES				
Assessment Revenues	\$1,643,056.89	\$729,673.05	\$78,106.00	\$2,450,835.94
Other Revenues (1)	\$33,531.77	\$14,891.29	\$1,594.00	\$50,017.06
<b>Total Revenues</b>	<b>\$1,676,588.66</b>	<b>\$744,564.34</b>	<b>\$79,700.00</b>	<b>\$2,500,853.00</b>

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

#### **Budget Notations**

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 Board of Directors of 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 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. Any annual budget surplus, including those created through cost saving measures, labor vacancies, unexpected reductions in expenses caused by one-time events or unanticipated increases to income, will be rolled into the following year's budget. The carryover funds will be applied to the same budget line item as the line item that was the source of the carryover funds. The budget will be set accordingly, within the constraints of the Management District Plan, to adjust for surpluses that are carried forward to ensure that the District is spending these funds in a timely manner and is complying with applicable State laws and City policies. The estimated budget surplus amount will be included in the Annual Planning Report each year. District funds may be used for renewal. 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 Streets and Highways Code section 36671.

#### **Bond Issuance**

The District will not issue bonds.

## SECTION G: APPORTIONMENT METHOD

### Assessment Methodology

The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of an improvement or the cleaning and operation expenses of an improvement or the cost of the property service being provided. Due to the proportionate special benefits received by these individual parcels from the District services, these parcels will be assessed a rate which is proportionate to the amount of special benefits received.

As previously discussed above in Section D, the methodology for allocating the cost of the special benefits is allocated to Building Square Footage, Parcel Square Footage and Street Front Footage. The table below indicates the assessable footage for each.

Assessable Footage	Zone 1	Zone 2	Zone 2 - LAUSD
Parcel Sq.Ft.	1,641,520	1,569,387	317,552
Building Sq.Ft.	900,003	1,048,261	76,287
Front Footage	35,445	21,331	2,215

### Calculation of Assessments

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

Assessment Rates	Zone 1	Zone 2	Zone 2 - School
Parcel Sq.Ft.	\$0.1407	\$0.1466	\$0.0776
Building Sq.Ft.	\$0.1030	\$0.0989	\$0.1455
Front Footage	\$37.22	\$18.56	\$19.13

### Assessment Rate Calculation

The assessment rate for each benefit zone is determined by the following calculation:

**Zone 1** Assessment Budget = \$1,643,056.89

Assessment Budget allocated to Parcel Square Footage @ 14.06% = \$230,947.96

Assessment Budget allocated to Building Square Footage @ 5.64% = \$92,734.91

Assessment Budget allocated to Front Footage @ 80.30% = \$1,319,374.02

Zone 1 Parcel Square Footage Assessment Rate-

Assessment Budget \$230,947.96 / 1,641,520.47 Parcel Sq Ft = \$0.1407

Zone 1 Building Square Footage Assessment Rate-

Assessment Budget \$92,734.91 / 900,003 Building Sq Ft = \$0.1030

Zone 1 Front Footage Assessment Rate-

Assessment Budget \$1,319,374.02 / 35,444.78 Street Front Ft = \$37.22

### Zone 1 Sample Parcel Assessment

To calculate the assessment for a parcel with 5,000 square feet of parcel footage, 5,000 square

feet of building, and 50 linear feet of street front footage, multiply the Parcel Square Footage (5,000) by the Assessment Rate (\$0.1407) = (\$703.50) + multiple the Building Square Footage (5,000) by the Assessment Rate (\$0.1030) = (\$515) + multiple the street front footage (50) by the Assessment Rate (\$37.22) = \$1,861 = Initial Annual Parcel Assessment (\$3,079.50).

**Zone 2 Assessment Budget = \$729,673.05**

Assessment Budget allocated to Parcel Square Footage @ 31.53% = \$230,086.64

Assessment Budget allocated to Building Square Footage @ 14.21% = \$103,711.42

Assessment Budget allocated to Front Footage @ 54.25% = \$395,875.00

Zone 2 Parcel Square Footage Assessment Rate-

Assessment Budget \$230,086.64 / 1,569,387.12 Parcel Sq Ft = \$0.1466

Zone 2 Building Square Footage Assessment Rate-

Assessment Budget \$103,711.42 / 1,048,261 Building Sq Ft = \$0.0989

Zone 2 Front Footage Assessment Rate-

Assessment Budget \$395,875.00 / 21,331.48 Street Front Ft = \$18.56

**Zone 2 Sample Parcel Assessment**

To calculate the assessment for a parcel with 5,000 square feet of parcel footage, 5,000 square feet of building, and 50 linear feet of street front footage,

multiply the Parcel Square Footage (5,000) by the Assessment Rate (\$0.1466) = (\$733) +

multiple the Building Square Footage (5,000) by the Assessment Rate (\$0.0989) = (\$494.50) +

multiple the street front footage (50) by the Assessment Rate (\$18.56) = (\$928) =

Initial Annual Parcel Assessment (\$2,155.50).

**The Zone 2 School Assessment Budget = \$78,106.00**

Assessment Budget allocated to Parcel Square Footage @ 31.53% = \$24,629.04

Assessment Budget allocated to Building Square Footage @ 14.21% = \$11,101.53

Assessment Budget allocated to Front Footage @ 54.25% = \$42,375.43

Zone 2- School Parcel Square Footage Assessment Rate-

Assessment Budget \$24,629.04 / 317,552 Parcel Sq Ft = \$0.1455

Zone 2- School Building Square Footage Assessment Rate-

Assessment Budget \$24,629.04 / 76,287 Building Sq Ft = \$0.0776

Zone 2- School Front Footage Assessment Rate-

Assessment Budget \$42,375.43 / 2,215 Street Front Ft = \$19.13

**Zone 2- School Sample Parcel Assessment**

To calculate the assessment for a parcel with 5,000 square feet of parcel footage, 5,000 square feet of building, and 50 linear feet of street front footage,

multiply the Parcel Square Footage (5,000) by the Assessment Rate (\$0.1455) = (\$727.50) +

multiple the Building Square Footage (5,000) by the Assessment Rate (\$0.0776) = (\$388) +

multiple the street front footage (50) by the Assessment Rate (\$19.13) = (\$956.50) =

Initial Annual Parcel Assessment (\$2,072).

## Public Property Assessments

There are 33 publicly owned parcels in the District, all of which are identified as assessable and for which special benefit services will be provided. Of the 33 identified assessed parcels, 24 by L.A. City, 7 are owned by State of California, 1 by LAUSD, and 1 by LACMTA.

All publicly owned parcels will pay their proportional share of costs based on the special benefits conferred to those individual parcels. Article XIIIID of the California Constitution was added in November 1996 and provides 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.

Zone	APN	Site #	Site Street	Owner Name	2027 Asmt	%
Zone 1	4226001900	26	MARKET ST	L A CITY	\$71,611.38	2.92%
Zone 1	4226001901	NONE	NONE	L A CITY	\$42,044.10	1.72%
Zone 1	4226002900	2300	OCEAN FRONT WALK	L A CITY	\$98,549.88	4.02%
Zone 1	4238014900	1610, 1608	PACIFIC AVE	L A CITY	\$9,530.98	0.39%
Zone 1	4238024900	2102	PACIFIC AVE	L A CITY	\$21,126.09	0.86%
Zone 1	4238024902	128	VENICE BLVD	L A CITY	\$10,523.88	0.43%
Zone 1	4238024903	206	VENICE BLVD	L A CITY	\$3,788.98	0.15%
Zone 1	4238024905	216	VENICE BLVD	L A CITY	\$3,384.96	0.14%
Zone 1	4238024906	302	VENICE BLVD	L A CITY	\$1,673.80	0.07%
Zone 1	4238024907	319, (319 E VENICE BLVD)	SOUTH VENICE BLVD	L A CITY	\$32,036.38	1.31%
Zone 1	4238024908	2106, (200 E VENICE BLVD)	CANAL ST	L A CITY	\$5,210.02	0.21%
Zone 1	4238024909	NONE	NONE	L A CITY	\$902.04	0.04%
Zone 1	4238024910	210	VENICE BLVD	L A CITY	\$1,673.80	0.07%
Zone 1	4238024911	125	VENICE BLVD	L A CITY	\$6,149.49	0.25%
Zone 1	4238025901	NONE	NONE	L A CITY	\$5,227.35	0.21%
Zone 1	4238025902	NONE	NONE	L A CITY	\$28,436.19	1.16%
Zone 1	4238025903	NONE	NONE	L A CITY	\$8,441.56	0.34%
Zone 1	4286027902	NONE	NONE	L A CITY	\$21,286.86	0.87%
Zone 1	4286028902	NONE	NONE	L A CITY	\$17,992.93	0.73%
Zone 1	4286029902	NONE	NONE	L A CITY	\$24,730.22	1.01%
Zone 1	4286030903	NONE	NONE	L A CITY	\$37,052.83	1.51%
Zone 1	4288029900	NONE	NONE	L A CITY	\$1,451.71	0.06%
Zone 2	4238002900	1234	PACIFIC AVE	L A CITY	\$38,585.74	1.57%
Zone 2	4238018900	NONE	NONE	L A CITY	\$86,574.99	3.53%
					<b>\$577,986.16</b>	<b>23.58%</b>
Zone 2	4238002902	1010	ABBOT KINNEY BLVD	L A UNIFIED SCHOOL DIST	<b>\$78,106.00</b>	<b>3.19%</b>
Zone 2	4286015900	100	SUNSET AVE	LACMTA	<b>\$47,924.47</b>	<b>1.96%</b>
Zone 1	4226001902	NONE	NONE	STATE OF CALIF	\$14,346.25	0.59%
Zone 1	4226001903	1502-1522	OCEAN FRONT WALK	STATE OF CALIF	\$28,561.31	1.17%
Zone 1	4288029906	NONE	NONE	STATE OF CALIF	\$0.00	0.00%
Zone 1	4288029909	120	OCEAN FRONT WALK	STATE OF CALIF	\$7,035.22	0.29%
Zone 1	4288029910	NONE	NONE	STATE OF CALIF	\$1,042.25	0.04%
Zone 1	4288029914	NONE	NONE	STATE OF CALIF	\$446.68	0.02%
Zone 1	4288029916	NONE	NONE	STATE OF CALIF	\$0.00	0.00%
					<b>\$51,431.71</b>	<b>2.10%</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 7% in any given year. The maximum increase for any given year cannot exceed 7% in that 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 7% annual increase for all assessment rates.  
 Maximum Assessment Table

	2027	2028	2029	2030	2031
Zone 1 Parcel Sq Ft Rate	\$0.1407	\$0.1505	\$0.1611	\$0.1724	\$0.1844
Zone 1 Building Sq Ft Rate	\$0.1030	\$0.1103	\$0.1180	\$0.1262	\$0.1351
Zone 1 Front Ft Rate	\$37.22	\$39.83	\$42.62	\$45.60	\$48.79
Zone 2 Parcel Sq Ft Rate	\$0.1466	\$0.1569	\$0.1679	\$0.1796	\$0.1922
Zone 2 Building Sq Ft Rate	\$0.0989	\$0.1059	\$0.1133	\$0.1212	\$0.1297
Zone 2 Front Ft Rate	\$18.56	\$19.86	\$21.25	\$22.73	\$24.33
Zone 2- School Parcel Sq Ft Rate	\$0.0776	\$0.0830	\$0.0888	\$0.0950	\$0.1017
Zone 2- School Building Sq Ft Rate	\$0.1455	\$0.1557	\$0.1666	\$0.1783	\$0.1908
Zone 2- School Front Ft Rate	\$19.13	\$20.47	\$21.90	\$23.44	\$25.08
	2032	2033	2034	2035	
Zone 1 Parcel Sq Ft Rate	\$0.1973	\$0.2111	\$0.2259	\$0.2417	
Zone 1 Building Sq Ft Rate	\$0.1445	\$0.1546	\$0.1655	\$0.1770	
Zone 1 Front Ft Rate	\$52.21	\$55.86	\$59.77	\$63.96	
Zone 2 Parcel Sq Ft Rate	\$0.2056	\$0.2200	\$0.2354	\$0.2519	
Zone 2 Building Sq Ft Rate	\$0.1388	\$0.1485	\$0.1589	\$0.1700	
Zone 2 Front Ft Rate	\$26.03	\$27.85	\$29.80	\$31.89	
Zone 2- School Parcel Sq Ft Rate	\$0.1088	\$0.1164	\$0.1245	\$0.1333	
Zone 2- School Building Sq Ft Rate	\$0.2041	\$0.2184	\$0.2337	\$0.2500	
Zone 2- School Front Ft Rate	\$26.83	\$28.71	\$30.72	\$32.87	

### 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 District 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.

### ***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 for parcel improvements within the District, which changes upwards or downwards the amount of total footage assessed for these parcels will, pursuant to Government Code 53750, be prorated to the date they receive the temporary and/or permanent certificate of occupancy and will be billed directly by the City for the prorated year. Any delinquent assessments owed for the modification of assessable footage that was billed directly by the City will be added to the property tax roll for the following year as delinquent. Parcels that experience a loss of building square footage need to provide notice of the change to the District by April 1<sup>st</sup> of each year.

In future years of the BID term, 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 the assessments, then a ballot as defined in Article 13 Section D of the State Constitution 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.

## SECTION H: ASSESSMENT ROLL

The total assessment amount for 2027 is \$2,450,835.94, apportioned to each individual assessed parcel, as follows.

Zone	APN	Site #	Site Street	Owner Name	2027 Asmt	%
Zone 1	4226001900	26	MARKET ST	L A CITY	\$71,611.38	2.92%
Zone 1	4226001901	NONE	NONE	L A CITY	\$42,044.10	1.72%
Zone 1	4226002900	2300	OCEAN FRONT WALK	L A CITY	\$98,549.88	4.02%
Zone 1	4238014900	1610, 1608	PACIFIC AVE	L A CITY	\$9,530.98	0.39%
Zone 1	4238024900	2102	PACIFIC AVE	L A CITY	\$21,126.09	0.86%
Zone 1	4238024902	128	VENICE BLVD	L A CITY	\$10,523.88	0.43%
Zone 1	4238024903	206	VENICE BLVD	L A CITY	\$3,788.98	0.15%
Zone 1	4238024905	216	VENICE BLVD	L A CITY	\$3,384.96	0.14%
Zone 1	4238024906	302	VENICE BLVD	L A CITY	\$1,673.80	0.07%
Zone 1	4238024907	319, (319 E VENICE BLVD)	SOUTH VENICE BLVD	L A CITY	\$32,036.38	1.31%
Zone 1	4238024908	2106, (200 E VENICE BLVD)	CANAL ST	L A CITY	\$5,210.02	0.21%
Zone 1	4238024909	NONE	NONE	L A CITY	\$902.04	0.04%
Zone 1	4238024910	210	VENICE BLVD	L A CITY	\$1,673.80	0.07%
Zone 1	4238024911	125	VENICE BLVD	L A CITY	\$6,149.49	0.25%
Zone 1	4238025901	NONE	NONE	L A CITY	\$5,227.35	0.21%
Zone 1	4238025902	NONE	NONE	L A CITY	\$28,436.19	1.16%
Zone 1	4238025903	NONE	NONE	L A CITY	\$8,441.56	0.34%
Zone 1	4286027902	NONE	NONE	L A CITY	\$21,286.86	0.87%
Zone 1	4286028902	NONE	NONE	L A CITY	\$17,992.93	0.73%
Zone 1	4286029902	NONE	NONE	L A CITY	\$24,730.22	1.01%
Zone 1	4286030903	NONE	NONE	L A CITY	\$37,052.83	1.51%
Zone 1	4288029900	NONE	NONE	L A CITY	\$1,451.71	0.06%
Zone 2	4238002900	1234	PACIFIC AVE	L A CITY	\$38,585.74	1.57%
Zone 2	4238018900	NONE	NONE	L A CITY	\$86,574.99	3.53%
					<b>\$577,986.16</b>	<b>23.58%</b>
Zone 2	4238002902	1010	ABBOT KINNEY BLVD	L A UNIFIED SCHOOL DIST	<b>\$78,106.00</b>	<b>3.19%</b>
Zone 2	4286015900	100	SUNSET AVE	LACMTA	<b>\$47,924.47</b>	<b>1.96%</b>
Zone 1	4226001902	NONE	NONE	STATE OF CALIF	\$14,346.25	0.59%
Zone 1	4226001903	1502-1522	OCEAN FRONT WALK	STATE OF CALIF	\$28,561.31	1.17%
Zone 1	4288029906	NONE	NONE	STATE OF CALIF	\$0.00	0.00%
Zone 1	4288029909	120	OCEAN FRONT WALK	STATE OF CALIF	\$7,035.22	0.29%
Zone 1	4288029910	NONE	NONE	STATE OF CALIF	\$1,042.25	0.04%
Zone 1	4288029914	NONE	NONE	STATE OF CALIF	\$446.68	0.02%
Zone 1	4288029916	NONE	NONE	STATE OF CALIF	\$0.00	0.00%
					<b>\$51,431.71</b>	<b>2.10%</b>

Zone	APN	2027 Asmt	%	Zone	APN	2027 Asmt	%
Zone 1	4226003001	\$9,279.10	0.38%	Zone 2	4286009039	\$372.20	0.02%
Zone 1	4226003004	\$12,348.14	0.50%	Zone 2	4286009040	\$331.24	0.01%
Zone 1	4226003037	\$7,189.30	0.29%	Zone 2	4286009041	\$331.24	0.01%
Zone 1	4226004001	\$28,875.48	1.18%	Zone 2	4286009042	\$331.24	0.01%
Zone 1	4226005001	\$11,469.02	0.47%	Zone 2	4286009043	\$331.24	0.01%
Zone 1	4226005004	\$9,681.36	0.40%	Zone 2	4286009044	\$331.24	0.01%
Zone 1	4226005023	\$7,194.86	0.29%	Zone 2	4286009045	\$331.24	0.01%
Zone 1	4226006001	\$8,134.96	0.33%	Zone 2	4286009046	\$372.20	0.02%
Zone 1	4226006002	\$4,654.60	0.19%	Zone 2	4286009047	\$372.20	0.02%
Zone 1	4226006003	\$3,836.99	0.16%	Zone 2	4286009048	\$372.20	0.02%
Zone 1	4226006004	\$11,761.24	0.48%	Zone 2	4286009049	\$387.93	0.02%
Zone 1	4226007001	\$11,383.73	0.46%	Zone 2	4286009050	\$372.20	0.02%
Zone 1	4226007002	\$14,632.35	0.60%	Zone 2	4286009051	\$372.20	0.02%
Zone 1	4226007006	\$2,799.27	0.11%	Zone 2	4286009052	\$387.93	0.02%
Zone 1	4226007007	\$2,824.00	0.12%	Zone 2	4286009053	\$363.00	0.01%
Zone 1	4226007008	\$2,940.54	0.12%	Zone 2	4286009054	\$363.00	0.01%
Zone 1	4226007009	\$2,839.46	0.12%	Zone 2	4286009055	\$323.03	0.01%
Zone 1	4226007010	\$5,693.81	0.23%	Zone 2	4286009056	\$322.24	0.01%
Zone 1	4226007011	\$11,099.75	0.45%	Zone 2	4286009057	\$323.03	0.01%
Zone 1	4226007023	\$11,904.03	0.49%	Zone 2	4286009058	\$323.03	0.01%
Zone 1	4226008001	\$6,956.12	0.28%	Zone 2	4286009059	\$322.24	0.01%
Zone 1	4226008002	\$2,655.20	0.11%	Zone 2	4286009060	\$323.03	0.01%
Zone 1	4226008003	\$2,744.92	0.11%	Zone 2	4286009061	\$363.00	0.01%
Zone 1	4226008004	\$2,612.99	0.11%	Zone 2	4286009062	\$363.00	0.01%
Zone 1	4226008005	\$5,782.38	0.24%	Zone 2	4286009063	\$363.00	0.01%
Zone 1	4226008006	\$2,881.71	0.12%	Zone 2	4286009067	\$4,831.03	0.20%
Zone 1	4226008007	\$2,925.55	0.12%	Zone 2	4286009070	\$463.26	0.02%
Zone 1	4226008008	\$3,004.59	0.12%	Zone 2	4286009071	\$471.37	0.02%
Zone 1	4226008009	\$2,975.21	0.12%	Zone 2	4286009072	\$463.26	0.02%
Zone 1	4226008010	\$2,890.99	0.12%	Zone 2	4286009073	\$422.30	0.02%
Zone 1	4226008011	\$7,303.08	0.30%	Zone 2	4286009074	\$422.30	0.02%
Zone 1	4226008012	\$3,097.77	0.13%	Zone 2	4286009075	\$461.97	0.02%
Zone 1	4226008013	\$11,688.77	0.48%	Zone 2	4286009077	\$454.06	0.02%
Zone 1	4226008014	\$9,111.56	0.37%	Zone 2	4286009078	\$454.06	0.02%
Zone 1	4226008018	\$2,194.61	0.09%	Zone 2	4286009079	\$454.06	0.02%
Zone 1	4226008021	\$10,755.03	0.44%	Zone 2	4286009080	\$414.09	0.02%
Zone 1	4226008022	\$442.58	0.02%	Zone 2	4286009081	\$413.30	0.02%
Zone 1	4226008023	\$5,963.37	0.24%	Zone 2	4286009083	\$463.66	0.02%
Zone 1	4226008024	\$10,041.45	0.41%	Zone 2	4286009084	\$463.66	0.02%
Zone 1	4226008025	\$8,748.88	0.36%	Zone 2	4286009085	\$463.66	0.02%
Zone 1	4226009001	\$19,196.88	0.78%	Zone 2	4286009086	\$463.66	0.02%
Zone 1	4226009012	\$2,622.30	0.11%	Zone 2	4286009087	\$457.43	0.02%
Zone 1	4226009013	\$2,372.01	0.10%	Zone 2	4286009088	\$457.43	0.02%
Zone 1	4226009014	\$5,129.84	0.21%	Zone 2	4286009089	\$457.43	0.02%
Zone 1	4226009015	\$4,459.11	0.18%	Zone 2	4286009090	\$457.43	0.02%
Zone 1	4226009016	\$2,223.91	0.09%	Zone 2	4286009091	\$439.42	0.02%
Zone 1	4226009017	\$2,223.63	0.09%	Zone 2	4286009092	\$439.42	0.02%
Zone 1	4226009018	\$7,425.58	0.30%	Zone 2	4286009093	\$446.05	0.02%
Zone 1	4226009019	\$6,645.52	0.27%	Zone 2	4286009094	\$446.05	0.02%

Zone 1	4226009020	\$38,382.76	1.57%	Zone 2	4286009100	\$558.75	0.02%
Zone 1	4226009021	\$2,489.44	0.10%	Zone 2	4286009101	\$526.50	0.02%
Zone 1	4226009022	\$7,094.90	0.29%	Zone 2	4286009102	\$560.14	0.02%
Zone 1	4226010001	\$10,845.31	0.44%	Zone 2	4286009103	\$537.38	0.02%
Zone 1	4226010011	\$2,422.52	0.10%	Zone 2	4286009104	\$586.85	0.02%
Zone 1	4226010012	\$2,943.21	0.12%	Zone 2	4286009105	\$584.87	0.02%
Zone 1	4226010013	\$2,604.83	0.11%	Zone 2	4286009106	\$580.91	0.02%
Zone 1	4226010014	\$7,807.16	0.32%	Zone 2	4286009107	\$578.93	0.02%
Zone 1	4226010019	\$2,745.59	0.11%	Zone 2	4286009108	\$573.00	0.02%
Zone 1	4226010020	\$2,587.94	0.11%	Zone 2	4286009109	\$569.04	0.02%
Zone 1	4226010021	\$7,742.07	0.32%	Zone 2	4286009110	\$560.14	0.02%
Zone 1	4226010022	\$5,108.08	0.21%	Zone 2	4286009111	\$559.15	0.02%
Zone 1	4226010023	\$8,573.59	0.35%	Zone 2	4286009112	\$554.20	0.02%
Zone 1	4226011032	\$9,802.18	0.40%	Zone 2	4286009113	\$561.13	0.02%
Zone 1	4226011033	\$11,209.44	0.46%	Zone 2	4286009114	\$586.85	0.02%
Zone 1	4226011034	\$4,442.08	0.18%	Zone 2	4286009115	\$504.73	0.02%
Zone 1	4226013006	\$8,019.34	0.33%	Zone 2	4286009116	\$475.05	0.02%
Zone 1	4226013007	\$6,069.55	0.25%	Zone 2	4286009117	\$571.02	0.02%
Zone 1	4226013008	\$2,770.94	0.11%	Zone 2	4286009118	\$548.26	0.02%
Zone 1	4226013009	\$2,762.50	0.11%	Zone 2	4286009119	\$542.33	0.02%
Zone 1	4226013010	\$2,881.09	0.12%	Zone 2	4286009120	\$541.34	0.02%
Zone 1	4226013011	\$2,836.17	0.12%	Zone 2	4286009121	\$529.47	0.02%
Zone 1	4226013012	\$2,836.17	0.12%	Zone 2	4286009122	\$527.49	0.02%
Zone 1	4226013013	\$3,728.89	0.15%	Zone 2	4286009123	\$522.54	0.02%
Zone 1	4226013016	\$9,663.20	0.39%	Zone 2	4286009124	\$620.49	0.03%
Zone 1	4226013030	\$5,674.40	0.23%	Zone 2	4286009125	\$649.21	0.03%
Zone 1	4226014018	\$2,680.27	0.11%	Zone 2	4286009126	\$600.73	0.02%
Zone 1	4226014019	\$2,769.19	0.11%	Zone 2	4286009127	\$606.27	0.02%
Zone 1	4226014024	\$2,852.45	0.12%	Zone 2	4286009128	\$601.72	0.02%
Zone 1	4226014030	\$2,214.38	0.09%	Zone 2	4286009129	\$601.72	0.02%
Zone 1	4226014031	\$2,212.22	0.09%	Zone 2	4286009130	\$601.72	0.02%
Zone 1	4226014032	\$2,214.38	0.09%	Zone 2	4286009131	\$601.91	0.02%
Zone 1	4226014033	\$2,212.22	0.09%	Zone 2	4286009132	\$585.19	0.02%
Zone 1	4226014034	\$13,307.86	0.54%	Zone 2	4286009133	\$613.89	0.03%
Zone 1	4238010001	\$13,833.62	0.56%	Zone 2	4286009134	\$645.55	0.03%
Zone 1	4238010009	\$2,815.37	0.11%	Zone 2	4286009135	\$485.03	0.02%
Zone 1	4238010010	\$2,815.37	0.11%	Zone 2	4286009136	\$419.33	0.02%
Zone 1	4238010011	\$2,832.89	0.12%	Zone 2	4286009137	\$12,343.31	0.50%
Zone 1	4238010012	\$3,116.56	0.13%	Zone 2	4286010029	\$4,087.57	0.17%
Zone 1	4238010013	\$7,523.34	0.31%	Zone 2	4286010036	\$5,212.11	0.21%
Zone 1	4238010014	\$7,631.16	0.31%	Zone 2	4286010044	\$15,142.49	0.62%
Zone 1	4238010015	\$2,907.48	0.12%	Zone 2	4286012016	\$1,068.89	0.04%
Zone 1	4238010016	\$2,759.13	0.11%	Zone 2	4286012029	\$818.57	0.03%
Zone 1	4238011004	\$5,577.77	0.23%	Zone 2	4286012039	\$5,991.00	0.24%
Zone 1	4238011005	\$8,498.04	0.35%	Zone 2	4286012044	\$1,101.55	0.04%
Zone 1	4238011006	\$5,672.58	0.23%	Zone 2	4286012045	\$2,061.52	0.08%
Zone 1	4238011007	\$2,787.44	0.11%	Zone 2	4286012047	\$11,180.07	0.46%
Zone 1	4238011008	\$2,816.29	0.11%	Zone 2	4286013031	\$5,445.31	0.22%
Zone 1	4238011011	\$8,542.45	0.35%	Zone 2	4286013034	\$6,283.26	0.26%
Zone 1	4238011012	\$5,485.92	0.22%	Zone 2	4286017026	\$517.43	0.02%
Zone 1	4238011013	\$2,571.06	0.10%	Zone 2	4286017027	\$493.19	0.02%

Zone 1	4238011014	\$3,006.71	0.12%	Zone 2	4286017028	\$493.19	0.02%
Zone 1	4238011015	\$4,700.55	0.19%	Zone 2	4286017029	\$493.19	0.02%
Zone 1	4238011016	\$3,829.93	0.16%	Zone 2	4286017030	\$493.19	0.02%
Zone 1	4238011017	\$5,712.14	0.23%	Zone 2	4286017031	\$493.19	0.02%
Zone 1	4238011021	\$2,949.42	0.12%	Zone 2	4286017032	\$498.83	0.02%
Zone 1	4238011022	\$2,823.30	0.12%	Zone 2	4286017033	\$498.83	0.02%
Zone 1	4238011023	\$2,571.06	0.10%	Zone 2	4286017034	\$493.19	0.02%
Zone 1	4238011024	\$6,858.22	0.28%	Zone 2	4286017035	\$493.19	0.02%
Zone 1	4238011026	\$2,862.35	0.12%	Zone 2	4286017036	\$493.19	0.02%
Zone 1	4238011027	\$2,771.47	0.11%	Zone 2	4286017037	\$493.19	0.02%
Zone 1	4238011028	\$2,767.66	0.11%	Zone 2	4286017038	\$493.19	0.02%
Zone 1	4238011029	\$2,800.63	0.11%	Zone 2	4286017039	\$498.83	0.02%
Zone 1	4238011030	\$5,796.22	0.24%	Zone 2	4286017040	\$498.83	0.02%
Zone 1	4238011031	\$8,262.32	0.34%	Zone 2	4286017041	\$493.19	0.02%
Zone 1	4238011033	\$5,564.58	0.23%	Zone 2	4286017042	\$493.19	0.02%
Zone 1	4238011034	\$7,123.33	0.29%	Zone 2	4286017043	\$493.19	0.02%
Zone 1	4238011035	\$5,257.53	0.21%	Zone 2	4286017044	\$493.19	0.02%
Zone 1	4238011036	\$11,580.89	0.47%	Zone 2	4286017045	\$493.19	0.02%
Zone 1	4238011038	\$1,851.85	0.08%	Zone 2	4286017046	\$493.19	0.02%
Zone 1	4238011039	\$1,851.85	0.08%	Zone 2	4286017047	\$1,377.19	0.06%
Zone 1	4238011040	\$1,848.35	0.08%	Zone 2	4286017048	\$518.42	0.02%
Zone 1	4238011041	\$1,848.35	0.08%	Zone 2	4286017049	\$493.19	0.02%
Zone 1	4238011042	\$1,841.96	0.08%	Zone 2	4286017050	\$493.19	0.02%
Zone 1	4238011043	\$1,841.96	0.08%	Zone 2	4286017051	\$493.19	0.02%
Zone 1	4238012001	\$4,805.27	0.20%	Zone 2	4286017052	\$493.19	0.02%
Zone 1	4238012002	\$4,477.08	0.18%	Zone 2	4286017053	\$493.19	0.02%
Zone 1	4238012003	\$2,649.00	0.11%	Zone 2	4286017054	\$498.83	0.02%
Zone 1	4238012004	\$2,754.60	0.11%	Zone 2	4286017055	\$498.83	0.02%
Zone 1	4238012005	\$2,754.12	0.11%	Zone 2	4286017056	\$493.19	0.02%
Zone 1	4238012006	\$10,159.97	0.41%	Zone 2	4286017057	\$493.19	0.02%
Zone 1	4238013001	\$10,135.27	0.41%	Zone 2	4286017058	\$493.19	0.02%
Zone 1	4238013002	\$2,697.88	0.11%	Zone 2	4286017059	\$493.19	0.02%
Zone 1	4238013003	\$3,319.93	0.14%	Zone 2	4286017060	\$493.19	0.02%
Zone 1	4238013004	\$3,278.54	0.13%	Zone 2	4286017061	\$498.83	0.02%
Zone 1	4238013005	\$3,206.79	0.13%	Zone 2	4286017062	\$498.83	0.02%
Zone 1	4238013006	\$3,524.87	0.14%	Zone 2	4286017063	\$493.19	0.02%
Zone 1	4238014003	\$1,790.39	0.07%	Zone 2	4286017064	\$493.19	0.02%
Zone 1	4238014004	\$6,040.29	0.25%	Zone 2	4286017065	\$493.19	0.02%
Zone 1	4238014005	\$5,899.88	0.24%	Zone 2	4286017066	\$493.19	0.02%
Zone 1	4238014006	\$18,798.40	0.77%	Zone 2	4286017067	\$493.19	0.02%
Zone 1	4238014007	\$17,571.12	0.72%	Zone 2	4286017068	\$493.19	0.02%
Zone 1	4238014009	\$3,321.97	0.14%	Zone 2	4286017069	\$524.55	0.02%
Zone 1	4238014016	\$11,498.69	0.47%	Zone 2	4286017070	\$536.13	0.02%
Zone 1	4238014017	\$27,625.24	1.13%	Zone 2	4286017071	\$524.55	0.02%
Zone 1	4238021001	\$9,819.51	0.40%	Zone 2	4286017072	\$535.93	0.02%
Zone 1	4238021025	\$2,158.74	0.09%	Zone 2	4286017073	\$510.80	0.02%
Zone 1	4238021026	\$8,158.93	0.33%	Zone 2	4286017074	\$510.80	0.02%
Zone 1	4238022001	\$8,423.14	0.34%	Zone 2	4286017075	\$513.27	0.02%
Zone 2	4286003001	\$3,814.69	0.16%	Zone 2	4286017076	\$510.80	0.02%
Zone 2	4286003003	\$1,613.16	0.07%	Zone 2	4286017077	\$510.80	0.02%
Zone 2	4286003004	\$1,613.16	0.07%	Zone 2	4286017078	\$514.07	0.02%

Zone 2	4286003007	\$5,492.79	0.22%	Zone 2	4286017079	\$514.07	0.02%
Zone 2	4286003008	\$3,220.30	0.13%	Zone 2	4286017080	\$510.80	0.02%
Zone 2	4286003009	\$6,122.32	0.25%	Zone 2	4286017081	\$510.80	0.02%
Zone 2	4286003010	\$2,042.87	0.08%	Zone 2	4286017082	\$513.27	0.02%
Zone 2	4286003011	\$3,617.49	0.15%	Zone 2	4286017083	\$510.80	0.02%
Zone 2	4286003013	\$1,684.40	0.07%	Zone 2	4286017084	\$510.80	0.02%
Zone 2	4286003014	\$1,613.16	0.07%	Zone 2	4286017085	\$514.07	0.02%
Zone 2	4286003015	\$8,302.77	0.34%	Zone 2	4286017086	\$514.07	0.02%
Zone 2	4286003016	\$4,151.39	0.17%	Zone 2	4286017087	\$510.80	0.02%
Zone 2	4286003019	\$8,324.05	0.34%	Zone 2	4286017088	\$510.80	0.02%
Zone 2	4286003020	\$7,479.58	0.31%	Zone 2	4286017089	\$513.27	0.02%
Zone 2	4286003021	\$7,947.19	0.32%	Zone 2	4286017090	\$510.80	0.02%
Zone 2	4286004002	\$12,344.33	0.50%	Zone 2	4286017091	\$510.80	0.02%
Zone 2	4286004004	\$5,239.06	0.21%	Zone 2	4286017092	\$510.80	0.02%
Zone 2	4286004006	\$25,836.33	1.05%	Zone 2	4286017093	\$3,294.09	0.13%
Zone 2	4286004007	\$9,899.60	0.40%	Zone 1	4286027007	\$3,033.53	0.12%
Zone 2	4286004009	\$20,069.69	0.82%	Zone 1	4286027008	\$3,327.51	0.14%
Zone 2	4286005010	\$51,528.50	2.10%	Zone 1	4286027010	\$11,520.31	0.47%
Zone 2	4286005011	\$22,686.58	0.93%	Zone 1	4286027013	\$20,575.23	0.84%
Zone 2	4286006015	\$4,985.11	0.20%	Zone 1	4286027014	\$17,754.70	0.72%
Zone 2	4286006016	\$2,078.89	0.08%	Zone 1	4286027015	\$2,928.36	0.12%
Zone 2	4286006017	\$2,799.64	0.11%	Zone 1	4286027016	\$2,949.38	0.12%
Zone 2	4286006018	\$4,675.21	0.19%	Zone 1	4286027017	\$2,943.20	0.12%
Zone 2	4286006034	\$57,783.24	2.36%	Zone 1	4286027018	\$2,947.73	0.12%
Zone 2	4286006037	\$907.52	0.04%	Zone 1	4286027019	\$2,945.05	0.12%
Zone 2	4286006038	\$905.54	0.04%	Zone 1	4286028001	\$17,947.89	0.73%
Zone 2	4286006039	\$905.54	0.04%	Zone 1	4286028002	\$5,032.54	0.21%
Zone 2	4286006040	\$905.54	0.04%	Zone 1	4286028010	\$3,236.41	0.13%
Zone 2	4286006041	\$905.54	0.04%	Zone 1	4286028013	\$3,091.95	0.13%
Zone 2	4286006042	\$907.52	0.04%	Zone 1	4286028016	\$3,220.01	0.13%
Zone 2	4286006043	\$13,144.10	0.54%	Zone 1	4286028017	\$11,465.46	0.47%
Zone 2	4286007001	\$5,418.35	0.22%	Zone 1	4286028020	\$2,847.68	0.12%
Zone 2	4286007005	\$4,687.15	0.19%	Zone 1	4286028021	\$3,144.43	0.13%
Zone 2	4286007015	\$8,687.32	0.35%	Zone 1	4286028022	\$3,118.67	0.13%
Zone 2	4286007018	\$3,091.65	0.13%	Zone 1	4286028023	\$3,069.22	0.13%
Zone 2	4286007019	\$3,075.82	0.13%	Zone 1	4286028024	\$3,184.62	0.13%
Zone 2	4286007020	\$3,054.36	0.12%	Zone 1	4286028025	\$2,476.61	0.10%
Zone 2	4286007021	\$2,921.57	0.12%	Zone 1	4286028026	\$2,655.90	0.11%
Zone 2	4286007024	\$5,180.63	0.21%	Zone 1	4286028027	\$2,710.51	0.11%
Zone 2	4286007025	\$8,687.32	0.35%	Zone 1	4286028028	\$2,728.03	0.11%
Zone 2	4286007026	\$3,089.26	0.13%	Zone 1	4286028029	\$2,721.84	0.11%
Zone 2	4286007029	\$6,070.73	0.25%	Zone 1	4286028030	\$2,657.96	0.11%
Zone 2	4286007031	\$9,195.81	0.38%	Zone 1	4286028031	\$2,619.83	0.11%
Zone 2	4286008001	\$4,050.52	0.17%	Zone 1	4286029012	\$4,492.05	0.18%
Zone 2	4286008002	\$1,494.52	0.06%	Zone 1	4286029013	\$8,181.43	0.33%
Zone 2	4286008003	\$1,486.05	0.06%	Zone 1	4286029017	\$5,973.38	0.24%
Zone 2	4286008004	\$1,673.42	0.07%	Zone 1	4286030001	\$7,520.57	0.31%
Zone 2	4286008005	\$1,464.21	0.06%	Zone 1	4286030002	\$8,142.85	0.33%
Zone 2	4286008006	\$1,447.93	0.06%	Zone 1	4286030003	\$3,375.90	0.14%
Zone 2	4286008008	\$1,569.88	0.06%	Zone 1	4286030006	\$8,029.16	0.33%
Zone 2	4286008009	\$1,608.19	0.07%	Zone 1	4286030009	\$3,436.03	0.14%

Zone 2	4286008010	\$3,393.79	0.14%	Zone 1	4286030011	\$3,087.08	0.13%
Zone 2	4286008037	\$815.38	0.03%	Zone 1	4286030012	\$10,450.51	0.43%
Zone 2	4286008038	\$865.11	0.04%	Zone 1	4286030013	\$12,583.93	0.51%
Zone 2	4286009009	\$2,096.61	0.09%	Zone 1	4286030017	\$1,097.87	0.04%
Zone 2	4286009012	\$1,633.67	0.07%	Zone 1	4286030018	\$1,205.03	0.05%
Zone 2	4286009013	\$1,689.08	0.07%	Zone 1	4286030019	\$1,235.94	0.05%
Zone 2	4286009018	\$4,973.90	0.20%	Zone 1	4286030024	\$7,630.81	0.31%
Zone 2	4286009031	\$58.64	0.00%		Private Parcels	\$1,695,387.60	69.18%
Zone 2	4286009035	\$3,813.48	0.16%		Publicly Owned Parcels	\$755,448.34	30.82%
Zone 2	4286009038	\$372.20	0.02%		<b>Total All Parcels</b>	<b>\$2,450,835.94</b>	<b>100.00%</b>