

**REVISED FINAL**

**Westwood  
Business Improvement District  
Management District Plan**

**For  
A Property Based  
Business Improvement District Renewal  
In Westwood**

**April 2026  
(4/6/26)**

**Prepared By  
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**For the**  
**Westwood Business Improvement District (District)**  
**Los Angeles, California**

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## Management District Plan Summary

The name of the renewed Property-based Business Improvement District is the “Westwood Business Improvement District” (the “District”). The District is being renewed pursuant to Section 36600 et seq. of the California Streets and Highways Code, The “Property and Business Improvement District Law of 1994 as amended”, hereinafter referred to as State Law.

Developed by the Westwood Renewal Committee and Board of Directors, the Westwood Business Improvement District Management Plan conveys special benefits to assessed parcels located within the Westwood Business Improvement District area. The District will provide continued activities in three program areas including: Clean, Safe and Beautiful, Communication and Development, and Management. Each of the programs is designed to meet the goals of the District which are to improve the safety and cleanliness of each individual assessed parcel within the District, to increase building occupancy and lease rates, to encourage new business development; and attract ancillary businesses and services for assessed parcels within the District.

The boundary of the Westwood Business Improvement District is bounded roughly by Le Conte Avenue, Gayley Avenue, Wilshire Boulevard and Hilgard Avenue. The property uses within the general boundaries of the Westwood Business Improvement District are a mix of retail, theater, religious, parking, office and mixed-use residential. Services and improvements provided by the District are designed to meet the goals of the district by providing special benefits to improve the economic vitality in the District by increasing building occupancy and lease rates, encouraging new business development, attracting wholesale serving businesses and customers, attracting retail tenants and customers, attracting new residents and students that provide a special benefit to retail, theater, religious, parking, office and mixed-use residential parcels. All of which specially benefit from the improvements and activities of the District.

**Boundary:** See Section 2, page 6 and map, page 7.

**Budget:** The total District budget for the 2027 year of operation is approximately \$1,458,000.

### Improvements, Activities, Services:

<b>Clean, Safe and Beautiful</b>	<b>\$1,045,712.08</b>	<b>72%</b>
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#### Enhanced Safe Programs will consist of some of the following:

- Walking and Bike Patrols
- Safety Programs
- Outreach

#### Enhanced Clean and Beautiful Programs will consist of some of the following:

- Sidewalk Sweeping
- Sidewalk Pressure Washing
- Graffiti & Handbill Removal
- Trash Removal

- Landscape Programs
- Tree Trimming
- Tree Lighting Program

**COMMUNICATION/DEVELOPMENT** **\$194,277.47** **13%**

- Website
- District Stakeholder Communications
- Social Media
- Business Development
- Events and Activations
- Broxton Plaza Management
- Parking Use Improvement
- Pedestrian Use Improvement

**MANAGEMENT/CITY FEE/RESERVE** **\$218,010.45** **15%**

Management staff expenses are allocated according to generally accepted accounting job costing procedures and are allocated to the specific areas in which staff works (see Section 3, for detail on allocation). 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. A well-managed District provides necessary BID program oversight and guidance that produces higher quality and more efficient programs. The remainder of the management item is for office expenses, professional services, organizational expenses such as insurance, the cost to conduct a yearly financial review, contingency expenses, and City fees to collect and process the assessments.

**2026 CARRYOVER FUNDS**

The estimate for assessment funds carried over from the current Westwood Business Improvement District to the first year 2027 budget is \$25,000. The amount of actual prior year carryover funds, if any, from the 2026 budget will be applied to the 2027 District budget. The funds will be applied to the same budget line item in 2027 as the line item in 2026 that was the source of the carryover funds. Carryover funds from 2026, if any exist, are projected to be from the Clean, Safe and Beautiful line item. Therefore, the Clean, Safe and Beautiful budget line item of \$1,045,712 could increase to as much as \$1,070,712 if the total \$25,000 carryover becomes a reality and is totally from the Clean and Safe line item.

**Method of Financing:** A levy of special assessments upon real property that receives special benefits from the improvements and activities.

**Benefit Zones:** The State Law and State Constitution Article XIID require that special assessments be levied according to the special benefit each assessed 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 benefit. Each zone pays an assessment rate that reflects 100% of the special benefit received. See Section 2 for detailed description of the zones.

**Cost:** Annual assessments are based upon an allocation of program costs and a calculation of assessable footage. Three property assessment variables, parcel square footage (35%), building square footage (26%), and front footage (39%) will be used in the calculation for Zone 1. Parcel square footage (28%), building square footage (48%), and front footage (24%) will be used in the calculation for Zone 2. The 2027 assessment rates per assessment variable will not exceed amounts listed in the following chart:

	<b>Assessment Rates</b>
Zone 1 Parcel Square Footage	\$0.2917
Zone 1 Building Square Footage	\$0.1169
Zone 1 Front Footage	\$27.2248
Zone 2 Parcel Square Footage	\$0.1991
Zone 2 Building Square Footage	\$0.1130
Zone 2 Front Footage	\$14.4799

**Increases:** Annual assessment increases will not exceed 5% per year. Increases will be determined by the Business Improvement District Owners’ Association Board of Directors and will vary between 0% and 5% in any given year. 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, including surpluses from the prior District 2026 budget. 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 report each year.

**District Formation:** District formation requires submission of favorable petitions from property owners representing more than 50% of total assessments to be paid and the return of mail ballots evidencing a majority of the weighted ballots cast in favor of the assessment. Ballots are weighted by each property owner’s assessment as proportionate to the total proposed District assessment amount.

**Duration:** The District will have a 10-year life beginning January 1, 2027 and ending December 31, 2036.

**Governance:** The Owners’ Association will review District budgets and policies annually within the limitations of the Management District Plan. Annual and quarterly reports, financial statements and newsletters will be filed with the City of Los Angeles (City). The Owners’ Association will oversee the day-to-day implementation of services as defined in the Management District Plan.

## **Section 2**

### **Westwood Business Improvement District Boundaries**

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

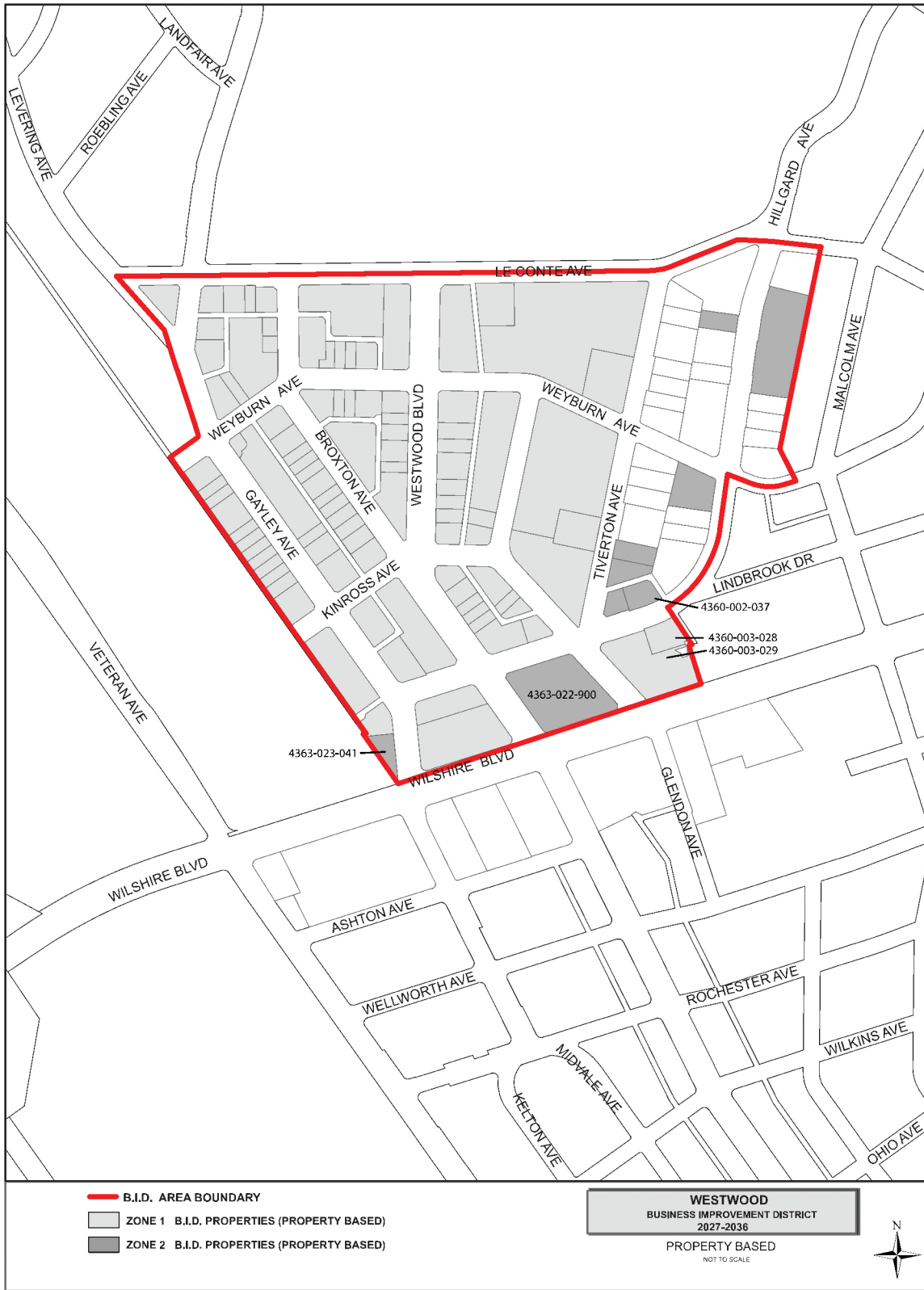
Beginning at the intersection of Levering Avenue and Le Conte Avenue the northern boundary of the District follows the south side of Le Conte Avenue east to the intersection with the eastern parcel line of parcels facing on the east side of Hilgard Avenue. Turn south along the eastern parcel line of parcels facing on the east side of Hilgard Avenue until the intersection with Weyburn Avenue. Turn west along the north side of Weyburn Avenue to the intersection with Hilgard Avenue. At Hilgard Avenue turn south following the west side of Hilgard Avenue to the intersection with Lindbrook Drive. Turn south along the east parcel line of parcel number 4360-003-028 and 4360-003-029 to the intersection with Wilshire Boulevard. Turn west along the north side of Wilshire Boulevard to parcel number 4363-023-041. Turn north along the west parcel line of parcel number 4363-023-041 and continue along the west parcel line of parcels facing on the west side of Gayley Avenue to the intersection with Weyburn Avenue. Turn east along the south side of Weyburn Avenue to the eastern side of Gayley Avenue. Turn north along the east side of Gayley Avenue to Levering Avenue. Continue north along the east side of Levering Avenue to the starting point at the intersection of Levering Avenue and Le Conte Avenue.

#### **Zone 1 Boundary**

Zone 1 contains the highest concentration of retail uses in the District, the highest pedestrian counts and the highest demand for clean and safe services. Beginning at the intersection of Levering Avenue and Le Conte Avenue the northern boundary of the District follows the south side of Le Conte Avenue east to the intersection with Tiverton Avenue. At Tiverton Avenue the boundary follows the west side of Tiverton Avenue to the north parcel line of parcel 4360-003-029. Turn east along the north parcel line of parcel 4360-003-029 and then turn south along the eastern parcel line of parcels 4360-003-028 and 4360-003-029 to Wilshire Boulevard. Turn west along the north side of Wilshire Boulevard to Glendon Avenue, turn north along the east side of Glendon Avenue to Lindbrook Drive. At Lindbrook Drive turn west to Westwood Boulevard, at Westwood Boulevard turn south to Wilshire Boulevard, turn west along Wilshire Boulevard to Gayley Avenue, turn north along Gayley Avenue to the north parcel line of parcel 4363-023-041, turn west along the north parcel line of parcel 4363-023-041 to the west District boundary, follow the west District boundary to the beginning point at Levering Avenue and Le Conte Avenue.

#### **Zone 2 Boundary**

Parcels within Zone 2 are on the periphery of the District, has the lowest pedestrian traffic of the two zones and less need for cleaning and maintenance services. Zone 2 parcels are all of the assessable parcels within the District Boundary that are not included in Zone 1. Zone 2 parcels are all of the assessable parcels within the District Boundary that are not included in Zone 1. Specifically, these parcels include assessable parcels fronting Hilgard Avenue from LeConte Avenue to Lindbrook Avenue, assessable parcels on the east side of Tiverton Avenue from Weyburn Avenue to Lindbrook Drive, parcels on the north side of Lindbrook Drive include parcel 4360-002-037, parcels on the north side of Wilshire Boulevard include parcels 4363-023-041 and 4363-022-900. (See map on page 7 for further identification of parcels)



## **District Boundary Rationale**

The property uses within the general boundaries of the Westwood Business Improvement District are a mix of retail, theater, religious, parking, office and mixed-use residential parcels. Services and improvements provided by the District are designed to provide special benefits to parcels that contain retail, theater, religious, parking, office and mixed-use 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, increasing attendance and encouraging commerce that provide a special benefit to retail, theater, religious, parking, office and mixed-use 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: Le Conte Avenue represents the northern boundary of the Westwood Business Improvement District. The northern boundary of the Westwood Business Improvement District was determined by the zoning and use of the parcels north of the District boundaries. The parcels north of the District boundaries are the University of California Los Angeles campus and are zoned open space (University Land). The open spaced zoned parcels will not benefit from the District programs that are designed to provide special benefits to parcels which contain retail, theater, religious, parking, mixed use residential and office uses. 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.

Eastern Boundary: Hilgard Avenue, including parcels on both sides of Hilgard Avenue, represents the eastern boundary of the Westwood Business Improvement District. The eastern boundary of the Westwood Business Improvement District was determined by the residential zoning of the parcels east of the District boundaries and the lack of commercial business activity. 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 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: Wilshire Boulevard represents the southern boundary of the Westwood Business Improvement District and was determined because it represents the south edge of the area considered to be Westwood Village. Wilshire Boulevard is a six-lane major traffic arterial and acts as a barrier to insure that parcels on the south side of Wilshire Boulevard, 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: Gayley Avenue, including parcels on both sides of Gayley Avenue, represents the western boundary of the Westwood Business Improvement District. The western boundary of the Westwood Business Improvement District was determined by the zoning and use of the parcels west of the District boundaries. The parcels west of the District boundaries are zoned open space (cemetery land). The open spaced zoned parcels will not benefit from the District programs that are designed to provide special benefits to parcels that contain retail, theater, religious, parking, and office uses. 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.

## **Section 3**

### **District Improvement and Activity Plan**

#### **Process to Establish the Improvement and Activity Plan**

Through a series of meetings, the Westwood Business Improvement District Renewal Committee and Board of Directors collectively determined the priority for improvements and activities to be delivered by the District. The primary needs as determined by the parcel owners were clean, safe and beautiful, communication/development, management and reserve. 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 and because of their unique nature focusing on the particular needs of each assessed parcel within the District provide particular and distinct benefits to each of the assessed parcels within the District. Each of the services provided by the District are designed to meet the needs of the retail, theater, religious, parking, office and mixed-use residential uses that make up the District and provide special benefit to each of the assessed parcels.

All of the improvements and activities detailed below are provided only to assessed parcels defined as being within the boundaries of the District and provide benefits which are particular and distinct to each of the assessed parcels within the proposed District. No improvements or activities are provided to parcels outside the District boundaries. All assessments outlined in this Management District Plan go only for services directly benefiting each of the assessed parcels paying the assessments in this District. All services will be provided to the assessed parcels, defined as being within the District boundaries and no services will be provided outside the District boundaries, and each of the services: Clean, Safe and Beautiful, Communication/Development and Management are unique to the District and to each of the District's assessed parcels. All special benefits provided are particular and distinct to each assessed parcel.

Retail parcels benefit from District programs that work to attract and retain pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment. Theater parcels benefit from District programs that work to provide greater pedestrian traffic, an enhanced sense of safety and a positive user experience which increases ticket 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 membership and increase donations. Parking parcels benefit from District programs which work to provide an enhanced business climate and offering, new business attraction, business retention, and District investment, and increased sales all of which work to draw more users and cars to the District. Office parcels benefit from the District programs which work to increase pedestrian foot traffic, provide an enhanced sense of safety and a positive user experience which all work to increase occupancy, enhance business climate, and new business attraction, business retention, and business investment. Mixed use residential parcels benefit from District programs that work to provide an enhanced sense of safety and a positive user experience which in turn enhances the business climate and improves the business offering, retains and attracts new businesses, and District investment.

All benefits derived from the assessments outlined in the Management District Plan are for services directly and specially benefiting the assessed parcels within this area and support increased commerce, business attraction and retention, increased property rental income, increased customer serving

businesses such as restaurants and commercial and enhanced overall safety and image within the Westwood. All services, Clean, Safe, and Beautiful, Communication, Development, and Management services are provided solely to assessed parcels within the district to enhance the image and viability of properties and businesses within the Westwood Business Improvement District boundaries and are designed only for the direct special benefit of the assessed parcels in the District. No services will be provided to non-assessed parcels outside the District boundaries. Special benefit means, for purposes of a property-based district, a particular and distinct benefit conferred on real property located in a district over and above any general benefits to the public at large. (For a further definition of special benefits see Engineer’s Report page 12 “Special Benefit”)

**TOTAL ASSESSMENT**

The total improvement and activity plan budget for 2027 is projected at \$1,458,000. Of the total budget, special benefit to parcels within the District totals \$1,428,840 and is funded by property assessments. General benefit from the District budget is calculated to be \$29,160 and is not funded by assessment revenue from District parcels. The costs of providing each of the budget components was developed from actual experience obtained in providing these same services over the last 14 years of operation of the Westwood Business Improvement District. Actual service hours and frequency will vary in order to match District needs over the 10-year life of the District. A detailed operation deployment for 2027 is available from the property owner’s association. The budget is made up of the following components.

Management staff expenses are allocated according to generally accepted accounting job costing procedures and are allocated to the specific areas in which staff works. Actual hours, costs and percentages will vary over the term in order to match changes in District needs.

**2026 CARRYOVER FUNDS**

The estimate for assessment funds carried over from the current Westwood Business Improvement District to the first year 2027 budget is \$25,000. The amount of actual prior year carryover funds, if any, from the 2026 budget will be applied to the 2027 District budget. The funds will be applied to the same budget line item in 2027 as the line item in 2026 that was the source of the carryover funds. Carryover funds from 2026, if any exist, are projected to be from the Clean, Safe and Beautiful line item. Therefore, the Clean, Safe and Beautiful budget line item of \$1,045,712 could increase to as much as \$1,070,712 if the total \$25,000 carryover becomes a reality and is totally from the Clean, Safe and Beautiful line item.

	<b>Budget</b>	<b>%</b>	<b>Possible Carryover</b>
<b>Clean, Safe and Beautiful</b>	<b>\$1,045,712.08</b>	<b>72%</b>	<b>\$25,000</b>

Management staff expenses are allocated according to generally accepted accounting job costing procedures and are allocated to the specific areas in which staff works. Approximately 40% of the Clean and Safe budget is allocated to management staff expenses.

**Safe Team Program**

The Safety Program will provide safety services for the individual parcels located within the District in the form of patrolling walking and bike patrols. The purpose of the Safe Team Program is to deter and report illegal activities taking place on the streets, sidewalks, storefronts, and

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, and illegal dumping. The Safety Program will supplement, not replace, other ongoing police, security and patrol efforts within the District. The Safe Team Program will only provide its services within the 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. A District that is perceived as unsafe deters pedestrian and commercial activity.

Retail parcels benefit from District programs that work to attract and retain pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment. Theater parcels benefit from District programs that work to provide greater pedestrian traffic, an enhanced sense of safety and a positive user experience which increases ticket 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 membership and increase donations. Parking parcels benefit from District programs which work to provide an enhanced business climate and offering, new business attraction, business retention, and District investment, and increased sales all of which work to draw more users and cars to the District. Office parcels benefit from the District programs which work to increase pedestrian foot traffic, provide an enhanced sense of safety and a positive user experience which all work to increase occupancy, enhance business climate, and new business attraction, business retention, and business investment. Mixed use residential parcels benefit from District programs that work to provide an enhanced sense of safety and a positive user experience which in turn enhances the business climate and improves the business offering, retains and attracts new businesses, and District investment.

### **Clean and Beautiful Program**

In order to consistently deal with cleaning issues, a Clean Program will continue to be provided as it has for the last 14 years. The Clean Team will only provide service to properties within District boundaries. A multi-dimensional approach has been developed consisting of the following elements.

Uniformed, radio equipped personnel sweep litter, debris and refuse from sidewalks and gutters of the District. Paper signs and handbills that are taped or glued on property, utility boxes, and poles are removed. District personnel will pressure wash sidewalks. Collector truck personnel collect trash from sidewalk trash receptacles. 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 graffiti tags within 24 hours on weekdays. Street tree trimming is important to keep the District looking attractive and will be considered when the budget allows. Clean sidewalks support an increase in commerce and provide a special benefit to each individually assessed parcel in the district.

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.

Retail parcels benefit from District programs that work to attract and retain pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment. Theater parcels benefit from District programs that work to provide greater pedestrian traffic, an enhanced sense of safety and a positive user experience which increases ticket 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 membership and increase donations. Parking parcels benefit from District programs which work to provide an enhanced business climate and offering, new business attraction, business retention, and District investment, and increased sales all of which work to draw more users and cars to the District. Office parcels benefit from the District programs which work to increase pedestrian foot traffic, provide an enhanced sense of safety and a positive user experience which all work to increase occupancy, enhance business climate, and new business attraction, business retention, and business investment. Mixed use residential parcels benefit from District programs that work to provide an enhanced sense of safety and a positive user experience which in turn enhances the business climate and improves the business offering, retains and attracts new businesses, and District investment.

**COMMUNICATION/DEVELOPMENT**

**\$194,277.47**

**13%**

Management staff expenses are allocated according to generally accepted accounting job costing procedures and are allocated to the specific areas in which staff works. Approximately 30% of the Communication/Development budget is allocated to management staff expenses.

In order to communicate the changes that are taking place in the Westwood Business Improvement District and to enhance the positive perception of the Westwood Business Improvement District parcels, a professionally developed communication and development program has been created. This is a special benefit because it works to improve the positive perception of the District. Decisions on where to shop, eat, work and live are largely based on a perception of the place. The special benefit to District assessed parcels from these services is increased commercial activity which directly relates to increases in lease rates and enhanced commerce.

Retail parcels benefit from District programs that work to attract and retain pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment. Theater parcels benefit from District programs that work to provide greater pedestrian traffic, an enhanced sense of safety and a positive user experience which increases ticket 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 membership and increase donations. Parking parcels benefit from District programs which work to provide an enhanced business climate and offering, new business attraction, business retention, and District investment, and increased sales all of which work to draw more users and cars to the District. Office parcels benefit from the District programs which work to increase pedestrian foot traffic, provide an enhanced sense of safety and a positive user experience which all work to increase occupancy, enhance business climate, and new business attraction, business retention, and business investment. Mixed use residential parcels benefit from District programs that work to provide an enhanced sense of

safety and a positive user experience which in turn enhances the business climate and improves the business offering, retains and attracts new businesses, and District investment.

The following are some of the communication and development programs currently in place or being considered:

- Website
- District Stakeholder Communications
- Social Media
- Business Development
- Events and Activations
- Broxton Plaza Management
- Parking Use Improvement
- Pedestrian Use Improvement

**MANAGEMENT/CITY FEES/RESERVE \$218,010.45 15%**

Management staff expenses are allocated according to generally accepted accounting job costing procedures and are allocated to the specific areas in which staff works. Approximately 30% of the Management/City Fees/Reserve budget is allocated to management staff expenses.

A well-managed District provides necessary BID program oversight and guidance that produces higher quality and more efficient programs. Administrative staff implement the programs and services of the District. The special benefit to assessed parcels from these services is increased commercial activity which directly relates to increases in lease rates and enhanced commerce.

The improvements and activities are managed by a professional staff that requires centralized administrative support. Management staff actively works and advocates on behalf of the District parcels to ensure that City and County services and policies support the District. The remainder of the Management item is for office expenses, professional services, organizational expenses such as insurance, the cost to conduct a yearly financial review, contingency expenses, and City fees to collect and process the assessments. Renewal of the District may be funded from this line item.

**TEN-YEAR OPERATING BUDGET**

A projected ten-year operating budget for the Westwood Business Improvement District is provided below. The projections are based upon the following assumptions.

Assessments will be subject to annual increases not to exceed 5% per year. Increases will be determined by the Board of Directors of the District Owner’s Association and will vary between 0% and 5% in any given year. The projections below illustrate a maximum 5% annual increase for all budget items.

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. The estimate for assessment funds carried over from the current Westwood Business Improvement District to the first year 2027 budget is \$25,000. The amount of actual prior year carryover funds, if any, from the 2026 budget will be applied to the 2027 District budget. The funds will be applied to the same budget line item in 2027 as the line item in 2026 that was the source of the carryover funds. Carryover funds from 2026, if any exist, are projected to be from the Clean, Safe and Beautiful line item. Therefore, the Clean, Safe and Beautiful budget line item of \$1,045,712 could increase to as much as \$1,070,712 if the total \$25,000 carryover becomes a reality and is totally from the Clean, Safe and Beautiful line item.

Ten-Year Budget* (figures are rounded)					
	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>
Clean, Safe and Beautiful	\$1,045,712.08	\$1,097,997.68	\$1,152,897.57	\$1,210,542.45	\$1,271,069.57
Communication/Development	\$194,277.47	\$203,991.34	\$214,190.91	\$224,900.46	\$236,145.48
Management/City Fee/Contingency	\$218,010.45	\$228,910.97	\$240,356.52	\$252,374.35	\$264,993.06
Total Budget	\$1,458,000.00	\$1,530,900.00	\$1,607,445.00	\$1,687,817.25	\$1,772,208.11
Assessment Revenues*	\$1,428,840.00	\$1,500,282.00	\$1,575,296.10	\$1,654,060.91	\$1,736,763.95
Other Revenues**	\$29,160.00	\$30,618.00	\$32,148.90	\$33,756.35	\$35,444.16
Total Revenues	\$1,458,000.00	\$1,530,900.00	\$1,607,445.00	\$1,687,817.25	\$1,772,208.11
	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>
Clean, Safe and Beautiful	\$1,334,623.05	\$1,401,354.20	\$1,471,421.91	\$1,544,993.01	\$1,622,242.66
Communication/Development	\$247,952.75	\$260,350.39	\$273,367.91	\$287,036.31	\$301,388.12
Management/City Fee/Contingency	\$278,242.72	\$292,154.85	\$306,762.60	\$322,100.73	\$338,205.76
Total Budget	\$1,860,818.52	\$1,953,859.44	\$2,051,552.42	\$2,154,130.04	\$2,261,836.54
Assessment Revenues*	\$1,823,602.15	\$1,914,782.26	\$2,010,521.37	\$2,111,047.44	\$2,216,599.81
Other Revenues**	\$37,216.37	\$39,077.19	\$41,031.05	\$43,082.60	\$45,236.73
Total Revenues	\$1,860,818.52	\$1,953,859.44	\$2,051,552.42	\$2,154,130.04	\$2,261,836.54

\*Assumes 5% yearly increase on all budget items. Note: Any accrued interest or delinquent payments will be expended in the above categories.

\*\* Other non-assessment funding to cover the cost associated with general benefit.

## **Section 4 Assessment Methodology**

In order to ascertain the correct assessment methodology to equitably apply special benefits to each assessed parcel for property related services as proposed to be provided by the Westwood Business Improvement District, benefit will be measured by parcel size, square feet of building size, and street front footage. Special circumstances, such as a parcel's location within the District area and need and/or frequency for services, are carefully reviewed relative to the specific and distinct type of programs and improvements to be provided by the District in order to determine the appropriate levels of assessment. Special benefit means, for purposes of a property-based district, a particular and distinct benefit conferred on real property located in a district over and above any general benefits to the public at large. For a definition of special benefits see the Engineer's Report page 12.

The methodology to levy assessments upon real property that receives special benefits from the improvements and activities of the Westwood 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 retail, theater, religious, parking, office and mixed-use 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. Thirty-five percent (35%) of the Zone 1 budget and Twenty-eight percent (28%) of the Zone 2 budget 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. Twenty-six percent (26%) of the Zone 1 budget and Forty-eight percent (48%) of the Zone 2 budget are allocated to building square footage.

Street Front Footage Defined. Properties are assessed for all street frontages. 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. Thirty-nine percent (39%) of the Zone 1 budget and Twenty-four (24%) percent of the Zone 2 budget are allocated to street front footage.

**Gross Square Footage of Parking:** Because parking structures and lots are primarily used to park cars and not to house tenants, or businesses and because parking uses have less daily pedestrian traffic than similarly sized buildings parking uses require fewer services and receive less special benefit from Westwood Business Improvement District improvements and activities. Parking uses will be subject to one of the following methodologies:

- Parking square footage that is integrated within a building, has the same ownership and on the same single parcel as the building (and the building has other uses in addition to parking), because it is integrated within the building, require no District services and receive no special benefit. The square footage of the building that is comprised of parking will be excluded from the calculation of building square footage when determining building assessments. (All three conditions must be met to be excluded)
- Non-integrated structured commercial parking and/or surface parking with the same ownership as a building and with a majority of its parking dedicated to the building's tenants require fewer services and receive less special benefit. These parking parcels will not be assessed for building footage but will be assessed on parcel square footage and street front footage only.
- Non-integrated structured commercial parking with ownership different than buildings that may use a majority of the parking and independent stand-alone structured parking are commercial businesses that require the same services as other non-parking commercial business parcels and receive the same special benefit. These parcels will be assessed the same as other parcels within the District. They will be assessed on parcel square footage, building square footage (parking structure) and street front footage.
- Surface commercial parking requires the same services as other non-parking commercial business parcels and receives the same special benefit. These parcels will be assessed the same as other parcels within the District on parcel square footage, street front footage and building footage if there is a building.

### **Calculation of Assessments**

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. Only special benefits are assessable, and these benefits must be separated from any general benefits. The Engineer's report has calculated that 2% of the programs provided by the District provide general benefit. Assessment revenue cannot be used to pay for general benefits. (See page 12 of the Engineer's Report for discussion of general and special benefits) The preceding methodology is applied to a database that

has been constructed by the District Owners’ Association and its consultant team. The process for compiling the property database includes the following steps:

- Property data was first obtained from the County of Los Angeles Assessor’s Office.
- A database was submitted to the City Clerk’s office for verification.
- A list of properties to be included within the District is provided in Section 7.

**Assessable Footage**

	<b>Zone 1</b>	<b>Zone 2</b>
<b>Parcel Square Footage</b>	1,525,585	233,236
<b>Building Square Footage</b>	2,810,981	703,610
<b>Front Footage</b>	18,017	2,672

**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.

The levels of appropriate service delivery were determined by analyzing historical data on the amount of clean and safe services delivered to parcels, current service delivery needs and projecting future needs over the term of the District in order to produce a common level of safety and cleanliness for each assessed parcel throughout each zone the District. Each zones assessment rate was calculated by determining the expense for the services provided in that area and then spreading the expenses over the total assessable footage for that zone.

Zone 1 contains the highest concentration of retail uses in the District, the highest pedestrian counts and the highest demand for clean and safe services based on data from over 14 years of operation. Therefore, property owners in Zone One will pay a different assessment rate that is in line with the level of service and represents 100% of the special benefit received.

Parcels within Zone 2 are on the periphery of the District and has the lowest pedestrian traffic of the two zones and less need for cleaning and maintenance services based on data from over 14 years of operations. Zone 2 parcels are all of the assessable parcels within the District Boundary that are not included in Zone 1. Therefore, property owners in Zone Two will pay a different assessment rate that is in line with the level of service and represents 100% of the special benefit received.

The following chart identifies each program budget that is allocated to each zone.

	<b>Zone 1</b>	<b>Zone 2</b>	<b>Total Budget</b>
<b>Clean, Safe and Beautiful</b>	\$925,218.51	\$120,493.57	\$1,045,712.08
<b>Communication/Development</b>	\$171,891.59	\$22,385.88	\$194,277.47
<b>Management/City Fee/Contingency</b>	\$192,889.90	\$25,120.55	\$218,010.45

<b>Total Budget</b>	\$1,290,000.00	\$168,000.00	\$1,458,000.00
<b>Assessment Revenues</b>	\$1,264,200.00	\$164,640.00	\$1,428,840.00
<b>Other Revenues</b>	\$25,800.00	\$3,360.00	\$29,160.00
<b>Total Revenues</b>	\$1,290,000.00	\$168,000.00	\$1,458,000.00

### Assessments

Based on the special benefit factors and assessment methodology discussed in the Engineer's Report on page 17, Parcel Square Footage, Building Square Footage, Street Front Footage and the proposed budget, the following illustrates the first year's maximum annual assessment. Assessment rates are rounded off to the fourth decimal place. A parcel's assessment may vary slightly when calculated using the assessment rates below.

	<b>Assessment Rates</b>
Zone 1 Parcel Square Footage	\$0.2917
Zone 1 Building Square Footage	\$0.1169
Zone 1 Front Footage	\$27.2248
Zone 2 Parcel Square Footage	\$0.1991
Zone 2 Building Square Footage	\$0.1130
Zone 2 Front Footage	\$14.4799

### Assessment Rate Calculation (figures rounded)

The Zone 1 assessment rate is determined by the following calculation:

Zone 1 Assessment Budget = \$1,290,000

Assessment Budget allocated to Parcel Square Footage @ 35.20% = \$444,998.40

Assessment Budget allocated to Building Square Footage @ 26% = \$328,692.00

Assessment Budget allocated to Front Footage @ 38.80% = \$490,509.60

Zone 1 Parcel Square Footage Assessment Rate-

Assessment Budget \$444,998.40 / 1,525,585 Parcel Sq Ft = \$0.2917

Zone 1 Building Square Footage Assessment Rate-

Assessment Budget \$328,692.00 / 2,810,981 Building Sq Ft = \$0.1169

Zone 1 Front Footage Assessment Rate-

Assessment Budget \$490,509.60 / 18,017 Street Front Ft = \$27.2248

### 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 (\$0.2917) = (\$1,458.50) + multiple the Building Square Footage (5,000) by the Assessment Rate (\$0.1169) = (\$584.50) + multiple the street front footage (50) by the Assessment Rate (\$27.2248) = (\$1,361.24) = Initial Annual Parcel Assessment (\$3,404.24).

The Zone 2 assessment rate is determined by the following calculation:

Zone 2 Assessment Budget = \$168,000.00

Assessment Budget allocated to Parcel Square Footage @ 28.20% = \$46,428.48

Assessment Budget allocated to Building Square Footage @ 48.30% = \$79,521.12

Assessment Budget allocated to Front Footage @ 23.50% = \$38,690.40

Zone 2 Parcel Square Footage Assessment Rate-  
 Assessment Budget \$46,428.48 / 233,236 Parcel Sq Ft = \$0.1991  
 Zone 2 Building Square Footage Assessment Rate-  
 Assessment Budget \$79,521.12 / 703,610 Building Sq Ft = \$0.1130  
 Zone 2 Front Footage Assessment Rate-  
 Assessment Budget \$38,690.40 / 2,672 Street Front Ft = \$14.4799

**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 (\$0.1991) = (\$995.50) + multiple the Building Square Footage (5,000) by the Assessment Rate (\$0.1130) = (\$565.00) + multiple the street front footage (50) by the Assessment Rate (\$14.4799) = (\$724.00) = Initial Annual Parcel Assessment (\$2,284.50).

**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 may be subject to annual increases not to exceed the assessment rates in the table below for any given year. Increases will be determined by the Board of Directors of the District Owner’s Association and will vary between 0% and 5% in any given year. The maximum increase for any given year cannot exceed 5% 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 5% annual increase for all assessment rates.

**Maximum Assessment Table\***

\*Assessment rates are rounded off to the fourth decimal place.

	2027	2028	2029	2030	2031
<b>Zone 1 Parcel Sq Ft Rate</b>	\$0.2917	\$0.3063	\$0.3216	\$0.3377	\$0.3546
<b>Zone 1 Building Sq Ft Rate</b>	\$0.1169	\$0.1228	\$0.1289	\$0.1354	\$0.1421
<b>Zone 1 Front Ft Rate</b>	\$27.2248	\$28.5861	\$30.0154	\$31.5161	\$33.0919
<b>Zone 2 Parcel Sq Ft Rate</b>	\$0.1991	\$0.2090	\$0.2195	\$0.2304	\$0.2420
<b>Zone 2 Building Sq Ft Rate</b>	\$0.1130	\$0.1187	\$0.1246	\$0.1308	\$0.1374
<b>Zone 2 Front Ft Rate</b>	\$14.4799	\$15.2039	\$15.9641	\$16.7623	\$17.6005
	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>
<b>Zone 1 Parcel Sq Ft Rate</b>	\$0.3723	\$0.3909	\$0.4104	\$0.4310	\$0.4525
<b>Zone 1 Building Sq Ft Rate</b>	\$0.1492	\$0.1567	\$0.1645	\$0.1728	\$0.1814
<b>Zone 1 Front Ft Rate</b>	\$34.7465	\$36.4839	\$38.3081	\$40.2235	\$42.2346
<b>Zone 2 Parcel Sq Ft Rate</b>	\$0.2541	\$0.2668	\$0.2801	\$0.2941	\$0.3088
<b>Zone 2 Building Sq Ft Rate</b>	\$0.1442	\$0.1515	\$0.1590	\$0.1670	\$0.1753
<b>Zone 2 Front Ft Rate</b>	\$18.4805	\$19.4045	\$20.3747	\$21.3935	\$22.4631

## **Budget Adjustments**

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 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. District funds may be used for renewal. The estimated budget surplus amount will be included in the annual report each year. 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.

If an error is discovered on a parcel's assessed parcel square footages or building square 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.

## **Time and Manner for Collecting Assessments**

As provided by State Law, the District assessment will appear as a separate line item on annual property tax bills prepared by the County of Los Angeles. The Los Angeles City Clerk's office may direct bill the first year's assessment for all property owners and may direct bill any property owners whose special assessment does not appear on the tax rolls for each year of the BID term.

The assessments shall be collected at the same time and in the same manner as for the ad valorem property tax paid to the County of Los Angeles. These assessments shall provide for the same lien priority and penalties for delinquent payment as is provided for the ad valorem property tax.

However, assessments may be billed directly by the City for the first fiscal year of operation or for changes to assessments that occur during an assessment year and are prorated for a part of the year, and then by the County for all subsequent years. Any delinquent assessments owed for the first year will be added to the property tax roll for the following year as delinquent. These assessments shall provide for the same lien priority and penalties for delinquent payment as is provided for the ad valorem property tax. The property owner means any person shown as the owner/taxpayer on the last equalized assessment roll or otherwise known to be the owner/taxpayer by the County. The City of Los Angeles is authorized to collect any assessments not placed on the County tax rolls, or to place assessments, unpaid delinquent assessments, or penalties on the County tax rolls as appropriate to implement this Management District Plan.

**Disestablishment**

California State Law Section 36670 provides for the disestablishment of a District. Upon the termination of this District, any remaining revenues shall be transferred to the renewed District, if one is established, pursuant to Streets and Highways Code Section 36660 (b). Unexpended funds will be returned to property owners based upon each parcel’s percentage contribution to the total year 2026 assessments if the District is not renewed.

**Bond Issuance**

The District will not issue Bonds.

**Public Property Assessments**

There are 5 publicly owned parcels in the District, all of which are identified as assessable and for which special benefit services will be provided. Of the 5 identified assessed parcels, 4 are owned by Regents of the University of CA and 1 by L.A. City.

All publicly owned parcels will pay their proportional share of costs based on the special benefits conferred to those individual parcels. See Engineer’s Report page 27 for publicly owned parcels special benefit designation. 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	Owner name	Site Address	2027 asmt	%
1	4363-018-904	L A City	1036 Broxton Ave	\$27,197.50	1.90%
				<b>\$27,197.50</b>	<b>1.90%</b>
1	4363-019-901	Regents Of The University Of CA	10886 Le Conte Ave	\$12,490.37	0.87%
1	4363-019-903	Regents Of The University Of CA	930 Westwood Blvd	\$45,013.72	3.15%
2	4363-022-900	Regents Of The University Of CA	10889 Wilshire Blvd	\$68,254.01	4.78%

1	4363-023-900	Regents Of The University Of CA	1101 Gayley Ave	\$31,916.69	2.23%
				<b>\$157,674.79</b>	<b>11.04%</b>

**Section 5  
District Rules and Regulations**

Pursuant to the Property and Business Improvement law of 1994, as amended, a business improvement district may establish rules and regulations that uniquely apply to the District. The District has adopted the following rules:

- **Competitive Procurement Process**  
The Owner’s Association shall develop a policy for competitive bidding when purchasing substantial amounts of services, products and/or equipment. The policy will aim to maximize service, quality, efficiency and cost effectiveness.
- **Treatment of Residential Housing**  
In accordance with Section 36632 (c) of the California Streets and Highways Code, properties zoned solely for residential or agricultural use are conclusively presumed not to receive special benefit from the improvements and service funded through the assessments of the District and are not subject to any assessment pursuant to Section 36632 (c). Therefore, properties zoned solely for residential or agricultural use within the boundaries of the District, if any, will not be assessed.
- **Renewal**  
District funds may be used for renewing the District. District rollover funds may be spent on renewal.

**Section 6  
Implementation Timetable**

The Westwood Business Improvement District is expected to be established and begin implementation of the Management District Plan on January 1, 2027. Consistent with State law, the Westwood Business Improvement District will have a ten-year life through December 31, 2036. In order for the Westwood Business Improvement District to meet the service begin date of January 1, 2027, the renewal needs to adhere to the following schedule:

<b>Formation Schedule</b>	<b>Dates</b>
Petitions distributed to property owners	October 2025
Petition Drive concludes	March 2026
City Council accepts petition results/sets public hearing date	April 2026
Ballots mailed to property owners	May 2026
City Council holds public hearing and tabulates ballots	June/July 2026

## Section 7 Parcel Roll

Zone	APN	Owner name	Site Address	2027 asmt	%
1	4363-018-904	L A City	1036 Broxton Ave	\$27,197.50	1.90%
				<b>\$27,197.50</b>	<b>1.90%</b>
1	4363-019-901	Regents Of The University Of CA	10886 Le Conte Ave	\$12,490.37	0.87%
1	4363-019-903	Regents Of The University Of CA	930 Westwood Blvd	\$45,013.72	3.15%
2	4363-022-900	Regents Of The University Of CA	10889 Wilshire Blvd	\$68,254.01	4.78%
1	4363-023-900	Regents Of The University Of CA	1101 Gayley Ave	\$31,916.69	2.23%
				<b>\$157,674.79</b>	<b>11.04%</b>

Zone	APN	2027 asmt	%
2	4360-001-182	\$5,015.94	0.35%
2	4360-002-006	\$5,426.14	0.38%
2	4360-002-007	\$5,791.61	0.41%
2	4360-002-013	\$13,424.76	0.94%
2	4360-002-032	\$4,734.60	0.33%
2	4360-002-037	\$5,263.82	0.37%
1	4360-003-028	\$12,264.99	0.86%
1	4360-003-029	\$65,427.25	4.58%
2	4360-006-029	\$46,658.21	3.27%
1	4363-017-002	\$3,046.91	0.21%
1	4363-017-003	\$6,948.13	0.49%
1	4363-017-004	\$9,807.70	0.69%
1	4363-017-005	\$17,673.14	1.24%
1	4363-017-006	\$4,950.75	0.35%
1	4363-017-008	\$10,619.13	0.74%
1	4363-017-009	\$3,117.62	0.22%
1	4363-017-010	\$19,781.60	1.38%
1	4363-017-011	\$3,095.33	0.22%
1	4363-017-012	\$3,457.08	0.24%
1	4363-017-013	\$8,504.94	0.60%
1	4363-017-014	\$7,785.33	0.54%
1	4363-018-001	\$28,998.24	2.03%
1	4363-018-008	\$14,685.55	1.03%
1	4363-018-009	\$3,580.56	0.25%
1	4363-018-014	\$21,914.27	1.53%
1	4363-018-015	\$3,233.30	0.23%
1	4363-018-018	\$2,648.64	0.19%
1	4363-018-019	\$2,629.93	0.18%

1	4363-018-020	\$11,743.39	0.82%
1	4363-018-025	\$5,566.46	0.39%
1	4363-018-026	\$9,229.94	0.65%
1	4363-018-027	\$2,810.54	0.20%
1	4363-018-028	\$3,973.26	0.28%
1	4363-018-029	\$5,196.38	0.36%
1	4363-018-030	\$5,695.70	0.40%
1	4363-018-033	\$26,740.17	1.87%
1	4363-018-034	\$5,982.04	0.42%
1	4363-019-008	\$106,083.18	7.42%
1	4363-019-009	\$41,359.39	2.89%
1	4363-020-001	\$6,909.25	0.48%
1	4363-020-002	\$3,944.35	0.28%
1	4363-020-006	\$19,694.02	1.38%
1	4363-020-007	\$6,221.05	0.44%
1	4363-020-008	\$4,413.73	0.31%
1	4363-020-009	\$7,470.38	0.52%
1	4363-020-010	\$4,922.09	0.34%
1	4363-020-011	\$3,331.82	0.23%
1	4363-020-013	\$3,539.16	0.25%
1	4363-020-014	\$7,999.46	0.56%
1	4363-021-018	\$73,474.80	5.14%
1	4363-021-021	\$143,968.27	10.08%
1	4363-021-800	\$15,793.98	1.11%
1	4363-022-003	\$11,346.68	0.79%
1	4363-022-004	\$8,416.72	0.59%
1	4363-022-005	\$4,635.13	0.32%
1	4363-022-006	\$2,653.32	0.19%
1	4363-022-007	\$3,025.16	0.21%
1	4363-022-008	\$2,997.10	0.21%
1	4363-022-009	\$12,157.66	0.85%
1	4363-022-010	\$8,496.86	0.59%
1	4363-022-015	\$2,863.87	0.20%
1	4363-022-016	\$3,448.39	0.24%
1	4363-023-027	\$14,121.01	0.99%
1	4363-023-029	\$36,173.88	2.53%
1	4363-023-030	\$17,465.29	1.22%
1	4363-023-032	\$51,931.79	3.63%
1	4363-023-034	\$21,708.99	1.52%
2	4363-023-041	\$10,070.90	0.70%
1	4363-024-001	\$9,729.84	0.68%
1	4363-024-002	\$4,225.15	0.30%
1	4363-024-003	\$3,520.96	0.25%

1	4363-024-004	\$3,520.96	0.25%
1	4363-024-005	\$3,168.87	0.22%
1	4363-024-006	\$2,816.77	0.20%
1	4363-024-007	\$5,118.67	0.36%
1	4363-024-008	\$3,321.68	0.23%
1	4363-024-009	\$2,372.43	0.17%
1	4363-024-010	\$2,372.43	0.17%
1	4363-024-011	\$4,744.86	0.33%
1	4363-024-012	\$9,152.19	0.64%
1	4363-024-016	\$6,054.49	0.42%
1	4363-024-017	\$11,491.33	0.80%
1	4363-024-019	\$2,782.16	0.19%
1	4363-024-020	\$4,827.80	0.34%
1	4363-024-021	\$27,053.54	1.89%
1	4363-025-001	\$11,275.32	0.79%
1	4363-025-002	\$3,550.19	0.25%
1	4363-025-003	\$2,559.52	0.18%
1	4363-025-004	\$3,251.75	0.23%
1	4363-025-005	\$3,336.53	0.23%
1	4363-025-006	\$2,812.09	0.20%
1	4363-025-007	\$2,816.77	0.20%
1	4363-025-008	\$3,233.51	0.23%
1	4363-025-009	\$9,275.61	0.65%
1	4363-025-010	\$3,233.28	0.23%
1	4363-025-011	\$3,404.00	0.24%
1	4363-025-012	\$10,883.94	0.76%
	Private Parcels	\$1,243,967.71	87.06%
	Publicly Owned Parcels	\$184,872.29	12.94%
	<b>Total All Parcels</b>	<b>\$1,428,840.00</b>	<b>100.00%</b>