

Attachment A

**North Hollywood Transit
Business Improvement District**

FINAL

Engineer's Report
(12-18-2023)

**Los Angeles, California
December 2023**

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 XIIID of the California State Constitution (Proposition 218) and the State of California Property and Business Improvement District Law of 1994 as amended.

The North Hollywood Transit Property-Based Business Improvement District ("PBID") will provide activities either currently not provided or are above and beyond what the City of Los Angeles provides. These activities will specially benefit each individual assessable parcel in the PBID. Every individual assessed parcel within the PBID receives special benefit from the activities identified under Section B of this Report. Only those individual assessed parcels within the PBID receive the special benefit of these proposed activities.

The duration of the proposed PBID is six (6) years, commencing January 1, 2025 and ending December 31, 2030. 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..."¹

"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."²*

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."³

¹ California Streets and Highways Code, Section 36610.

² California Streets and Highways Code, Section 36613.

³ 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.⁴

"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."⁵

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."⁶

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.

⁴ Section 4, Article XIID of the State Constitution.

⁵ Section 2 (j), Article XIID of the State Constitution.

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

SECTION B: IMPROVEMENTS AND ACTIVITIES

The North Hollywood Transit 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 specifically, the North Hollywood Transit PBID shall provide the following activities:

CLEAN and SAFE

Safe Team Program

The Safety Program will provide safety services for the individual parcels located within the District in the form of patrolling bicycle personnel and walking patrols. Late night/early morning vehicle patrols will be deployed when the budget allows. 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 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.

Commercial parcels benefit from District programs that work to provide greater pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment within the District. Mixed use and high-density residential parcels benefit from District programs that provide an enhanced sense of safety, cleanliness and a positive user experience which, in turn, enhances the business climate and improves the business offering and attracts new residents within the District. Office parcels benefit from the District programs which increase pedestrian foot traffic and provide an enhanced sense of safety, cleanliness, and a creative environment within the District. This all works to increase occupancy and enhance the business climate, new business attraction, business retention and business investment. Education parcels benefit from District programs that work to provide an enhanced sense of safety and positive user experience which, in turn, enhances student enrollment, attracts students, and District investment. Theater parcels benefit from District programs that work to provide an enhanced sense of safety and cleanliness that provide a better pedestrian experience which provides an opportunity to increase attendance. Transit parcels benefit from District programs that work to provide greater pedestrian traffic, an enhanced sense of safety and cleanliness, and a positive user experience which increases ridership. Parking parcels benefit from District programs which work to provide an enhanced business climate, new business attraction, business retention, District investment, and increased sales, all of which work to draw more users and cars to the District. Hotel parcels benefit from District programs which increase pedestrian foot traffic, a positive user experience and provide an enhanced sense of safety and cleanliness. This all works to increase occupancy and attract customers. Religious parcels benefit from District programs that work to provide a better pedestrian experience and an enhanced sense of safety which provides an opportunity to increase attendance within the District.

Clean Team Program

In order to consistently deal with cleaning issues, a Clean Program will continue to be provided

as it has for the last 17 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 when the budget allows. 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. Clean sidewalks support an increase in commerce and provides a special benefit to each individually assessed parcel in the district.

Commercial parcels benefit from District programs that work to provide greater pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment within the District. Mixed use and high-density residential parcels benefit from District programs that provide an enhanced sense of safety, cleanliness and a positive user experience which, in turn, enhances the business climate and improves the business offering and attracts new residents within the District. Office parcels benefit from the District programs which increase pedestrian foot traffic and provide an enhanced sense of safety, cleanliness, and a creative environment within the District. This all works to increase occupancy and enhance the business climate, new business attraction, business retention and business investment. Education parcels benefit from District programs that work to provide an enhanced sense of cleanliness and positive user experience which, in turn, enhances student enrollment, attracts students, and District investment. Theater parcels benefit from District programs that work to provide an enhanced sense of safety and cleanliness that provide a better pedestrian experience which provides an opportunity to increase attendance. Transit parcels benefit from District programs that work to provide greater pedestrian traffic, an enhanced sense of safety and cleanliness, and a positive user experience which increases ridership. Parking parcels benefit from District programs which work to provide an enhanced business climate, new business attraction, business retention, 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 increase pedestrian foot traffic and provide an enhanced sense of safety, cleanliness, and a creative environment within the District. This all works to increase occupancy and enhance the business climate, new business attraction, business retention and business investment. Hotel parcels benefit from District programs which increase pedestrian foot traffic, a positive user experience and provide an enhanced sense of safety and cleanliness. This all works to increase occupancy and attract customers. Religious parcels benefit from District programs that work to provide a better pedestrian experience and an enhanced sense of cleanliness which provides an opportunity to increase attendance within 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.

COMMUNICATIONS

Management staff expenses are allocated according to generally accepted accounting job costing procedures and are allocated to the specific areas in which staff works. 39% of the communications budget is allocated to management staff expenses.

In order to communicate the changes that are taking place in the North Hollywood Transit Business Improvement District and to enhance the positive perception of the North Hollywood Transit Business Improvement District parcels, a professionally developed communications 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.

This all works to increase occupancy and enhance the business climate, new business attraction, business retention and business investment. Commercial parcels benefit from increased exposure and awareness of District programs that work to provide greater pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment. Mixed use and high-density residential parcels benefit from District programs that provide an increased awareness of District amenities such as retail and transit options which, in turn, enhances the business climate and improves the business offering and attracts new residents. Office parcels benefit from District programs that work to provide increased exposure and awareness which in turn work to provide an enhanced business climate, new business and tenant attraction, business/tenant retention, and increased business investment. Education parcels benefit from District programs which increase exposure and awareness of District amenities which in turn work to provide greater pedestrian traffic and awareness of public schools. Theater parcels benefit from increased exposure and awareness of District programs that work to provide greater pedestrian traffic and increased sales which provides an opportunity to increase attendance and participation. Transit parcels benefit from greater awareness of businesses and offerings that work to provide greater pedestrian traffic, and a positive user experience which increases ridership. Parking parcels benefit from District programs which work to provide an increased exposure and awareness which in turn work to provide an enhanced business. Hotel parcels benefit from increased exposure and awareness of District programs that work to provide greater pedestrian traffic, increased sales, an enhanced business climate, new business attraction, and business retention.

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

- Destination Marketing
- Business Card Program
- Banner Program
- Media Relations
- Placemaking/Activations

MANAGEMENT/OFFICE/CITY FEES

Management staff expenses are allocated according to generally accepted accounting job costing procedures and are allocated to the specific areas in which staff works. 35% of the Management/Office/City Fees budget is allocated to management staff expenses.

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

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

SECTION C: BENEFITTING PARCELS

PBID Boundary Description

The North Hollywood Transit Business Improvement District includes all property within a boundary formed by:

Beginning on the southeast corner of Cumpston Street and Tujunga Avenue go east on Cumpston Street to Case Avenue. At Case Avenue turn north along Case Avenue to the north parcel line of parcel 2350-003-902. Turn east along the north parcel line of parcels 2350-003-902 and 2350-003-906 to Vineland Avenue go south along the west side of Vineland Avenue to the south parcel line of parcels facing on the south side of Magnolia Boulevard. Go west on the southern parcel line of parcels facing the south side of Magnolia Boulevard. At the intersection of the east parcel line of parcels facing on the east side of Lankershim Boulevard go south along the eastern parcel line of all parcels facing on the east side of Lankershim Boulevard to the intersection of Camarillo Street. Go west on Camarillo Street to an intersection with the west parcel line of parcels facing on the west side of Lankershim Boulevard. Go north along the western parcel line of all parcels facing on the west side of Lankershim Boulevard. At Magnolia Boulevard go west along the south parcel line of parcels facing on the south side of Magnolia Boulevard. At Tujunga Avenue go north along the western parcel line of parcels facing the west side of Tujunga to Cumpston Street.

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, 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 parcel throughout the District. It was determined that all three benefit zones were required for the District.

Zone One

Zone One contains a mix of the commercial, mixed-use, high-density residential, office, theater, education, hotel, and religious uses within the District. Zone One has the second highest demand for clean and safe services based on historical data from the last fifteen years of District operation and is not located within the high demand transit zone. See the map on page 12 for the Zone One boundaries. Zone One will receive a differing level of special benefit in the form of lower frequency of safety and cleaning services than Zone Two. 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.

Zone Two

Zone Two is the unique transit zone. Zone Two contains the B Line (former Red Line) Metro Station and the G Line (former Orange Line) Metro Station as well as park and ride lots for both stations. Both Metro stations are the terminus for each respective transit line, and because of this have a high volume of riders passing through Zone Two and the highest level of pedestrian traffic in the District. Because of this high level of usage Zone Two has the highest demand for clean and safe services within the District based on historical data from the last fifteen years and has the highest assessment rates in order to provide the special benefit of increasing ridership, commerce and transit revenue. Zone Two See the map on page 12 for the Zone Two

boundaries. Zone Two will receive a differing level of special benefit in the form of a higher frequency of safety and cleaning services than Zone One and Zone Three. 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.

Zone Three

Zone Three contains a mix of religious and religious education uses. Zone Three has the lowest pedestrian traffic and lowest demand for clean and safe services based on data from the last fifteen years of District operation and is not located within the high demand transit zone. See the map on page 12 for the Zone Three boundaries. Zone Three does not receive benefit from District Communications which are designed to attract users to businesses. Therefore, property owners in Zone Three will pay a different assessment rate that is in line with the level of service and represents 100% of the special benefit received.

District Boundary Rationale

The property uses within the general boundaries of the North Hollywood Transit Business Improvement District are a mix of commercial, mixed-use, high-density residential, office, theater, education, parking, transit, hotel, and religious parcels. Services and improvements provided by the District are designed to provide special benefits to parcels that contain commercial, mixed-use, high-density residential, office, theater, education, parking, transit, hotel, and religious 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 residential serving businesses and services, attracting office and retail tenants, attracting retail and transit customers, attracting new residents and students, increasing attendance and encouraging commerce that provide a special benefit to commercial, mixed-use, high-density residential, office, theater, education, parking, transit, hotel, and religious 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 North Hollywood Transit Business Improvement District is Cumpston Street and the northern boundary of the high school north of Cumpston. The majority of parcels north of Cumpston Street are solely residential in use and will not benefit from the District programs that are designed to provide special benefits to commercial, mixed-use, high-density residential, office, theater, education, parking, transit, hotel, and religious uses for which the special benefits to assessed parcels is an increased likelihood of improved lease rates and tenant occupancy because of an increase in commercial activity, and increase in customers. Other parcels north of the District boundary are commercial and manufacturing uses that have no relationship to the District and its unique mix of arts, transit and high-density transit oriented mixed-use development. The parcels outside of the northern boundary will not specially benefit from the District programs that are designed to provide special benefits to commercial, mixed-use, high-density residential, office, theater, education, parking, transit, hotel, and religious uses which depend on customers physically visiting 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 parcels within

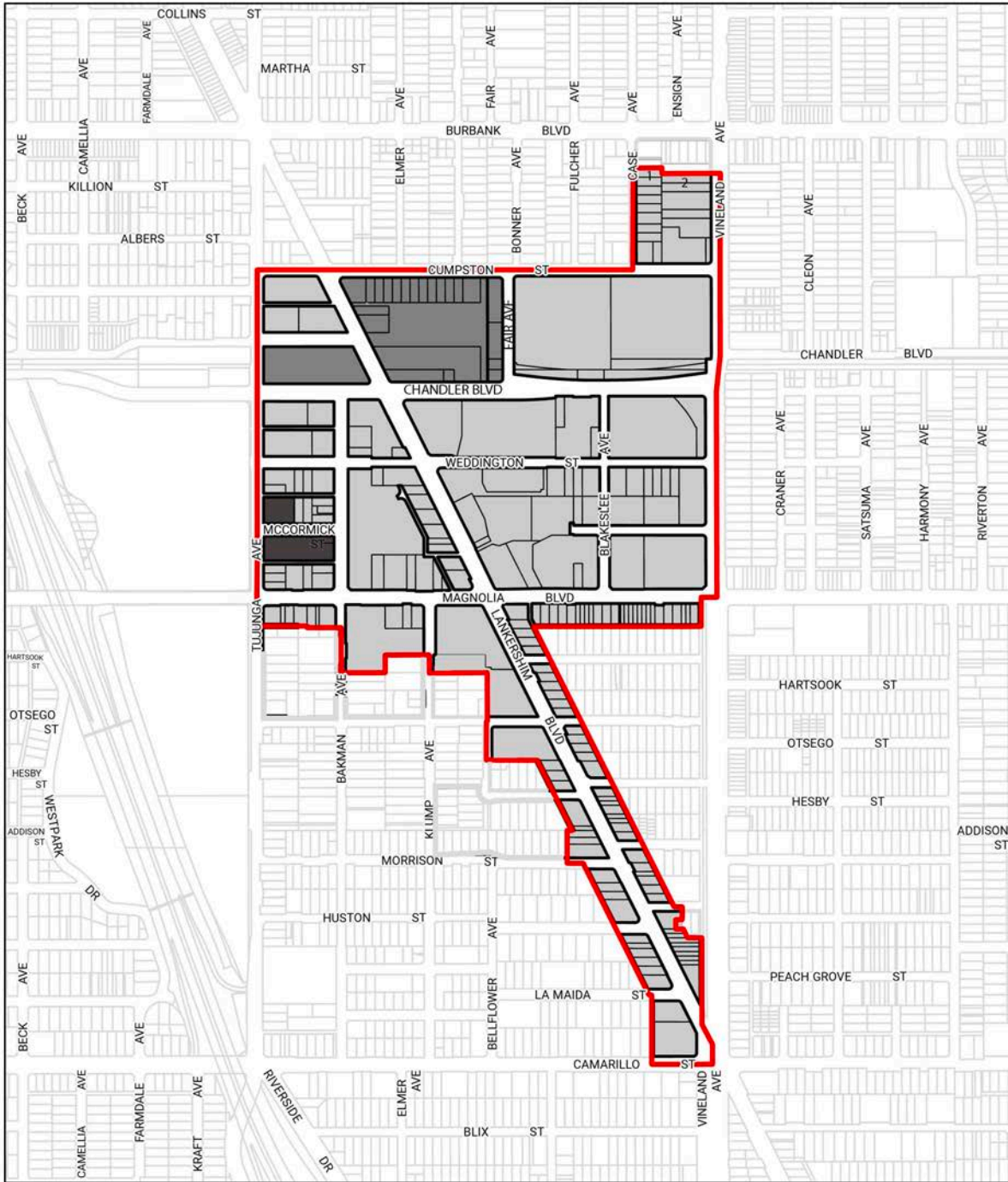
the boundaries of the District.

Eastern Boundary: The eastern boundary of the North Hollywood Transit Business Improvement District was determined by the zoning and use of the parcels east of the District boundaries. The parcels east of the District boundaries are residential uses or light manufacturing. These uses have no relationship to the District and its mix of arts, transit and high-density transit oriented mixed-use development uses. Both the residential parcels and the light manufacturing parcels will not specially benefit from the District programs. The parcels east of the District boundary, for the most part, do not rely on attracting customers to physically visit their businesses in order to engage in commerce. The District clean, safe and communication programs are designed to physically attract customers to visit the District and engage in commerce that are designed to provide special benefits to commercial, mixed-use, high-density residential, office, theater, parking, transit, hotel and religious uses which depend on customers physically visiting 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 within the boundaries of the District. Specifically, safety patrols, maintenance personnel, and similar service providers employed in connection with the District will only patrol and provide services to individual parcels on the streets and sidewalks within the District and will not provide services outside of District boundaries.

Southern Boundary: The southern boundary of the North Hollywood Transit Business Improvement District was determined by the zoning and use of the parcels south of the District boundaries. Parcels south of the District boundaries are zoned primarily solely residential. Residential zoned parcels, which are excluded by law from participating in the District, will not specially benefit from the District programs that are designed to provide special benefits to commercial, mixed-use, high-density residential, office, theater, parking, transit, hotel and religious uses. Other parcels south of the District boundary are commercial uses that have no relationship to the District and its unique mix of arts, transit and high-density transit oriented mixed-use development. The six-way intersection formed by the intersection of Lankershim Boulevard, Vineland Avenue and Camarillo Drive acts as a barrier to pedestrian flow. This barrier greatly restricts the number of pedestrians that exit or enter the southern border of the District. Because of this restriction District programs that are designed to benefit District parcels by increasing pedestrian activity and commerce do not cross this barrier and do not benefit parcels south of the District boundary. Parcel uses south of the District are not arts related uses and are not high-density transit mixed-use parcels and have no relationship to parcels within the District. Parcels south of the District will not benefit from the District's clean, safe and communication programs which are designed to benefit the District's unique mix of arts, transit and high-density transit oriented mixed-use development. In order to ensure that parcels outside of the District will not specially benefit from the unique improvements and services funded with the assessment, improvements and services will only be provided within the boundaries of the District. Specifically, safety patrols, maintenance personnel, and similar service providers employed in connection with the District will only patrol and provide services to individual parcels on the streets and sidewalks within the District and will not provide services outside of District boundaries.

Western Boundary: The western boundary of the North Hollywood Transit 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 a mix of solely residential and open space (park land). The purpose of the district is to improve commerce through District programs that are designed to provide special benefits to commercial, mixed-use, high-density

residential, office, theater, parking, transit, hotel and religious uses which depend on customers physically visiting the District. The special benefits to assessed parcels from these services is an increased likelihood of improved lease rates and tenant occupancy because of an increase in commercial activity, an increase in customers. The residential zoned parcels are excluded by law from participating in the District. The open spaced zoned parcels do not engage in commerce and will not benefit from the District programs that are designed to attract users to the District to specifically engage in commerce. Specifically, safety patrols, maintenance personnel, and similar service providers employed in connection with the District will only patrol and provide services to individual parcels on the streets and sidewalks within the District and will not provide services outside of District boundaries.



- BID Boundary
 - Zone 1
 - Zone 2
 - Zone 3
- APN List
 1= 2350-003-902
 2= 2350-003-906

North Hollywood Transit
Business Improvement District
 2025 - 2030

▲
 N NOT TO SCALE

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 North Hollywood Transit Business Improvement District is Parcel Square Footage and Building Square Footage. 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.

Services and improvements provided by the District are designed to provide special benefits to the mix of commercial, mixed-use, high-density residential, office, theater, education, parking, transit, hotel, and religious parcels. The use of each parcel's Parcel Square Footage and Building Square 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, students, 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 and Building Square Footage to every other parcel's Parcel Square Footage and Building Square 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. Seventy six percent (76%) of the budget is 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 four percent (24%) of the budget is allocated to building square footage.

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.”⁷

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.

⁷ California Streets and Highways Code, Section 36615.5(a)

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 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 North Hollywood Transit 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, trash removal, and tree trimming. These activities create the environment needed to achieve the PBID's goals. Sidewalks that are dirty and unclean, particularly from homeless activities, 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."⁸ 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.

⁸ "Accelerating economic growth and vitality through smarter public safety management" IBM Global Business Services Executive Report, September 2012, pg. 2

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 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.”⁹
- Removing graffiti from buildings to keep the aesthetic appeal uniform throughout the PBID.

Communication

The communications 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.

Management

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.

⁹ “Benefits of Sidewalks”, Iowa Healthiest State Initiative, November 1, 2017

General Benefit Defined

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

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 North Hollywood Transit PBID, we assigned 3%, or \$26,430 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

2025 Operating Budget

The North Hollywood Transit PBID's operating budget takes into consideration:

1. The improvements and activities needed to provide special benefits to each individual parcel within the North Hollywood Transit 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 3	TOTAL BUDGET
Clean and Safe	\$601,214.20	\$115,120.00	\$3,165.80	\$719,500.00
Communication	\$21,420.00	\$4,080.00	\$0.00	\$25,500.00
Management/Office/City Fees	\$113,789.80	\$21,635.58	\$574.61	\$136,000.00
Total Expenditures	\$736,424.00	\$140,835.58	\$3,740.41	\$881,000.00
REVENUES				
Assessment Revenues	\$714,331.28	\$136,610.51	\$3,628.20	\$854,570.00
Other Revenues (1)	\$22,092.72	\$4,225.07	\$112.21	\$26,430.00
Total Revenues	\$736,424.00	\$140,835.58	\$3,740.41	\$881,000.00

(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. The estimate for assessment funds carried over from the current North Hollywood Transit Business Improvement District to the first year 2025

budget is \$25,000. The amount of actual prior year carryover funds, if any, from the 2024 budget will be applied to the 2025 District budget. The funds will be applied to the same budget line item in 2025 as the line item in 2024 that was the source of the carryover funds. Carryover funds from 2024, if any exist, are projected to be from the clean and safe line item. Therefore, the Clean and Safe budget line item of \$719,500 could increase to as much as \$744,500 if the total \$25,000 carryover becomes a reality and is totally from the Clean and Safe line item.

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 Parcel Square Footage and Building Square Footage. The table below indicates the assessable footage for each within each Benefit Zone.

Assessable Footage	Zone 1	Zone 2	Zone 3
Parcel Square Feet	4,094,357	596,513	82,122
Building Square Feet	5,660,618	23,896	35,079

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.

Benefit Zone and Benefit Factor	Assmt Rate
Zone One Parcel Sq Ft Rate	\$0.1326
Zone One Bldg Sq Ft Rate	\$0.0303
Zone Two Parcel Sq Ft Rate	\$0.1741
Zone Two Bldg Sq Ft Rate	\$1.3721
Zone Three Parcel Sq Ft Rate	\$0.0336
Zone Three Bldg Sq Ft Rate	\$0.0248

Assessment Rate Calculation

The assessment rates are determined by the following calculation:

Zone 1 Assessment Budget = \$714,331.28

Assessment Budget allocated to Parcel Square Footage @ 76% = \$542,891.78

Assessment Budget allocated to Building Square Footage @ 24% = \$171,439.51

Parcel Square Footage Assessment Rate-

Assessment Budget \$542,891.78 / 4,094,357 Parcel Sq Ft = \$0.1326

Building Square Footage Assessment Rate-

Assessment Budget \$171,439.51 / 5,660,618 Building Sq Ft = \$0.0303

Sample Parcel Assessment

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

square feet of building, multiply the Parcel Square Footage (5,000) by the Assessment Rate (\$0.1326) = (\$663) + multiple the Building Square Footage (5,000) by the Assessment Rate (\$0.0303) = (\$151.50) = Initial Annual Parcel Assessment (\$814.50).

Zone 2 Assessment Budget = \$136,610.51

Assessment Budget allocated to Parcel Square Footage @ 76% = \$103,823.99

Assessment Budget allocated to Building Square Footage @ 24% = \$32,786.52

Parcel Square Footage Assessment Rate-

Assessment Budget \$103,823.99 / 596,513 Parcel Sq Ft = \$0.1741

Building Square Footage Assessment Rate-

Assessment Budget \$32,786.52 / 23,896 Building Sq Ft = \$1.3721

Sample Parcel Assessment

To calculate the assessment for a parcel with 5,000 square feet of parcel footage and 5,000 square feet of building, multiply the Parcel Square Footage (5,000) by the Assessment Rate (\$0.1741) = (\$870.50) + multiple the Building Square Footage (5,000) by the Assessment Rate (\$1.3721) = (\$6,860.50) = Initial Annual Parcel Assessment (\$7,731).

Zone 3 Assessment Budget = \$3,628.20

Assessment Budget allocated to Parcel Square Footage @ 76% = \$2,757.43

Assessment Budget allocated to Building Square Footage @ 24% = \$870.77

Parcel Square Footage Assessment Rate-

Assessment Budget \$2,757.43 / 82,122 Parcel Sq Ft = \$0.0336

Building Square Footage Assessment Rate-

Assessment Budget \$870.77 / 35,079 Building Sq Ft = \$0.0248

Sample Parcel Assessment

To calculate the assessment for a parcel with 5,000 square feet of parcel footage and 5,000 square feet of building, multiply the Parcel Square Footage (5,000) by the Assessment Rate (\$0.0336) = (\$168) + multiple the Building Square Footage (5,000) by the Assessment Rate (\$0.0248) = (\$124) = Initial Annual Parcel Assessment (\$292).

Public Property Assessments

There are 56 publicly owned parcels in the District, all of which are identified as assessable and for which special benefit services will be provided. Of the 56 identified assessed parcels, 3 are owned by the City of Los Angeles, 30 by the Los Angeles County Metro Transit Agency (LACMTA), 1 by Los Angeles County, 22 by the Los Angeles Unified School District (LAUSD).

All publicly owned parcels will pay their proportional share of costs based on the special benefits conferred to those individual parcels. There is a U.S. Federal Government parcel within the North Hollywood Transit BID. The U.S. Federal Government has declared that parcels owned by the U.S. Federal Government are exempt from local property assessments pursuant to the Supremacy Clause of the U.S. Constitution. Because of the exemption, District services and programs that would specially benefit this parcel, will not be provided and the assessment amount will be \$0. Article XIII D 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.

APN	Zone	owner	site address	2025 Asmt	%
2350017901	1	L A City	NO SITUS ADDRESS	\$2,657.21	0.31%
2353007900	1	L A City	5108 LANKERSHIM BLVD	\$1,055.25	0.12%
2350016901	1	L A City	*NO SITE ADDRESS*	\$5,116.66	0.60%
				\$8,829.11	1.03%
2350016902	1	L A County	5300 TujungA Ave	\$5,733.98	0.67%
2350012902	1	LACMTA	*NO SITE ADDRESS*	\$3,977.85	0.47%
2350013915	1	LACMTA	*NO SITE ADDRESS*	\$2,175.89	0.25%
2350013917	1	LACMTA	*NO SITE ADDRESS*	\$1,190.70	0.14%
2350013922	1	LACMTA	*NO SITE ADDRESS*	\$3,416.98	0.40%
2350016905	1	LACMTA	5300 Bakman Ave	\$884.28	0.10%
2350016906	1	LACMTA	5311 LANKERSHIM BLVD	\$7,624.09	0.89%
2350016907	1	LACMTA	5308 Bakman Ave	\$2,120.86	0.25%
2350012920	2	LACMTA	*NO SITE ADDRESS*	\$56,866.00	6.65%
2350012921	2	LACMTA	5356 LANKERSHIM BLVD	\$3,910.94	0.46%
2350012922	2	LACMTA	11223 CHANDLER BLVD	\$731.02	0.09%
2350012923	2	LACMTA	5430 LANKERSHIM BLVD	\$1,672.64	0.20%
2350012924	2	LACMTA	5420 LANKERSHIM BLVD	\$2,725.65	0.32%
2350012925	2	LACMTA	11204 CUMPSTON ST	\$2,521.83	0.30%
2350012926	2	LACMTA	*NO SITE ADDRESS*	\$1,304.52	0.15%
2350012927	2	LACMTA	11216 CUMPSTON ST	\$1,304.52	0.15%
2350012928	2	LACMTA	11220 CUMPSTON ST	\$1,304.52	0.15%
2350012929	2	LACMTA	11228 CUMPSTON ST	\$1,304.52	0.15%
2350012930	2	LACMTA	11234 CUMPSTON ST	\$1,304.52	0.15%
2350012931	2	LACMTA	11238 CUMPSTON ST	\$1,304.52	0.15%
2350012932	2	LACMTA	11244 CUMPSTON ST	\$1,304.52	0.15%
2350012933	2	LACMTA	11250 CUMPSTON ST	\$1,304.52	0.15%
2350012934	2	LACMTA	11254 CUMPSTON ST	\$1,304.52	0.15%
2350012935	2	LACMTA	11260 CUMPSTON ST	\$1,304.52	0.15%
2350012936	2	LACMTA	11264 CUMPSTON ST	\$1,304.52	0.15%
2350012937	2	LACMTA	5430 LANKERSHIM BLVD	\$3,119.00	0.36%
2350012938	2	LACMTA	11211 CHANDLER BLVD	\$40,213.24	4.71%
2350013906	2	LACMTA	11163 Chandler Blvd	\$1,032.13	0.12%
2350013907	2	LACMTA	*NO SITE ADDRESS*	\$3,091.15	0.36%
2350013908	2	LACMTA	*NO SITE ADDRESS*	\$3,789.10	0.44%
2350013920	2	LACMTA	*NO SITE ADDRESS*	\$2,588.15	0.30%
				\$158,001.16	18.49%

2350003900	1	LAUSD	5536 CASE AVE,	\$960.25	0.11%
2350003901	1	LAUSD	11039 CUMPSTON ST,	\$1,571.92	0.18%
2350003902	1	LAUSD	5550 CASE AVE,	\$961.58	0.11%
2350003903	1	LAUSD	5518 CASE AVE,	\$961.71	0.11%
2350003904	1	LAUSD	5520 CASE AVE,	\$1,230.88	0.14%
2350003905	1	LAUSD	5540 CASE AVE,	\$961.58	0.11%
2350003906	1	LAUSD	5545 VINELAND AVE,	\$1,856.86	0.22%
2350003907	1	LAUSD	5545 VINELAND AVE,	\$1,856.86	0.22%
2350003908	1	LAUSD	5514 CASE AVE,	\$961.71	0.11%
2350003909	1	LAUSD	5546 CASE AVE,	\$961.58	0.11%
2350003910	1	LAUSD	5530 CASE AVE,	\$961.58	0.11%
2350003911	1	LAUSD	5535 VINELAND AVE,	\$3,713.99	0.43%
2350003912	1	LAUSD	5531 VINELAND AVE,	\$1,857.13	0.22%
2350003913	1	LAUSD	5525 VINELAND AVE,	\$3,289.15	0.38%
2350003914	1	LAUSD	11035 CUMPSTON ST,	\$826.73	0.10%
2350003915	1	LAUSD	*NO SITE ADDRESS*	\$570.16	0.07%
2350003916	1	LAUSD	11015 CUMPSTON ST,	\$11,219.42	1.31%
2350013900	1	LAUSD	11030 Cumpston St,	\$35,521.44	4.16%
2350013921	1	LAUSD	*NO SITE ADDRESS*	\$3,326.81	0.39%
2350017903	1	LAUSD	5250 Bakman Ave	\$25,465.22	2.98%
2350017905	1	LAUSD	11261 MAGNOLIA BLVD	\$1,809.92	0.21%
2350017906	1	LAUSD	11241 MAGNOLIA BLVD	\$3,447.47	0.40%
				\$104,293.97	12.20%

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

Benefit Zone and Factor	2025	2026	2027	2028	2029	2030
Zone One Parcel Sq Ft Rate	\$0.1326	\$0.1419	\$0.1518	\$0.1624	\$0.1738	\$0.1860
Zone One Bldg Sq Ft Rate	\$0.0303	\$0.0324	\$0.0347	\$0.0371	\$0.0397	\$0.0425
Zone Two Parcel Sq Ft Rate	\$0.1741	\$0.1862	\$0.1993	\$0.2132	\$0.2281	\$0.2441
Zone Two Bldg Sq Ft Rate	\$1.3721	\$1.4681	\$1.5709	\$1.6808	\$1.7985	\$1.9244
Zone Three Parcel Sq Ft Rate	\$0.0336	\$0.0359	\$0.0384	\$0.0411	\$0.0440	\$0.0471
Zone Three Bldg Sq Ft Rate	\$0.0248	\$0.0266	\$0.0284	\$0.0304	\$0.0325	\$0.0348

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.

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 Owners' Association shall have the right to reallocate up to 10% by line item of the budget allocation within the budgeted categories. Any change will be approved by the Owners' Association Board of Directors and submitted to the City of Los Angeles within its annual planning report, pursuant to Section 36650 of the California Streets and Highways Code. The overall budget shall remain consistent with this Management District Plan. Each assessed parcel pays for 100% of the special benefit received based on the level of benefit received.

Future Development

As a result of continued development, the District may experience the addition or subtraction of assessable footage for parcels included and assessed within the District boundaries. The modification 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 1st 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 FY 2024/2025 is \$854,570, apportioned to each individual assessed parcel, as follows.

APN	Zone	owner	site address	2025 Asmt	%
2350017901	1	L A City	NO SITUS ADDRESS	\$2,657.21	0.31%
2353007900	1	L A City	5108 LANKERSHIM BLVD	\$1,055.25	0.12%
2350016901	1	L A City	*NO SITE ADDRESS*	\$5,116.66	0.60%
				\$8,829.11	1.03%
2350016902	1	L A County	5300 TujungA Ave	\$5,733.98	0.67%
2350012902	1	LACMTA	*NO SITE ADDRESS*	\$3,977.85	0.47%
2350013915	1	LACMTA	*NO SITE ADDRESS*	\$2,175.89	0.25%
2350013917	1	LACMTA	*NO SITE ADDRESS*	\$1,190.70	0.14%
2350013922	1	LACMTA	*NO SITE ADDRESS*	\$3,416.98	0.40%
2350016905	1	LACMTA	5300 Bakman Ave	\$884.28	0.10%
2350016906	1	LACMTA	5311 LANKERSHIM BLVD	\$7,624.09	0.89%
2350016907	1	LACMTA	5308 Bakman Ave	\$2,120.86	0.25%
2350012920	2	LACMTA	*NO SITE ADDRESS*	\$56,866.00	6.65%
2350012921	2	LACMTA	5356 LANKERSHIM BLVD	\$3,910.94	0.46%
2350012922	2	LACMTA	11223 CHANDLER BLVD	\$731.02	0.09%
2350012923	2	LACMTA	5430 LANKERSHIM BLVD	\$1,672.64	0.20%
2350012924	2	LACMTA	5420 LANKERSHIM BLVD	\$2,725.65	0.32%
2350012925	2	LACMTA	11204 CUMPSTON ST	\$2,521.83	0.30%
2350012926	2	LACMTA	*NO SITE ADDRESS*	\$1,304.52	0.15%
2350012927	2	LACMTA	11216 CUMPSTON ST	\$1,304.52	0.15%
2350012928	2	LACMTA	11220 CUMPSTON ST	\$1,304.52	0.15%
2350012929	2	LACMTA	11228 CUMPSTON ST	\$1,304.52	0.15%
2350012930	2	LACMTA	11234 CUMPSTON ST	\$1,304.52	0.15%
2350012931	2	LACMTA	11238 CUMPSTON ST	\$1,304.52	0.15%
2350012932	2	LACMTA	11244 CUMPSTON ST	\$1,304.52	0.15%
2350012933	2	LACMTA	11250 CUMPSTON ST	\$1,304.52	0.15%
2350012934	2	LACMTA	11254 CUMPSTON ST	\$1,304.52	0.15%
2350012935	2	LACMTA	11260 CUMPSTON ST	\$1,304.52	0.15%
2350012936	2	LACMTA	11264 CUMPSTON ST	\$1,304.52	0.15%
2350012937	2	LACMTA	5430 LANKERSHIM BLVD	\$3,119.00	0.36%
2350012938	2	LACMTA	11211 CHANDLER BLVD	\$40,213.24	4.71%
2350013906	2	LACMTA	11163 Chandler Blvd	\$1,032.13	0.12%
2350013907	2	LACMTA	*NO SITE ADDRESS*	\$3,091.15	0.36%
2350013908	2	LACMTA	*NO SITE ADDRESS*	\$3,789.10	0.44%

2350013920	2	LACMTA	*NO SITE ADDRESS*	\$2,588.15	0.30%
				\$158,001.16	18.49%
2350003900	1	LAUSD	5536 CASE AVE,	\$960.25	0.11%
2350003901	1	LAUSD	11039 CUMPSTON ST,	\$1,571.92	0.18%
2350003902	1	LAUSD	5550 CASE AVE,	\$961.58	0.11%
2350003903	1	LAUSD	5518 CASE AVE,	\$961.71	0.11%
2350003904	1	LAUSD	5520 CASE AVE,	\$1,230.88	0.14%
2350003905	1	LAUSD	5540 CASE AVE,	\$961.58	0.11%
2350003906	1	LAUSD	5545 VINELAND AVE,	\$1,856.86	0.22%
2350003907	1	LAUSD	5545 VINELAND AVE,	\$1,856.86	0.22%
2350003908	1	LAUSD	5514 CASE AVE,	\$961.71	0.11%
2350003909	1	LAUSD	5546 CASE AVE,	\$961.58	0.11%
2350003910	1	LAUSD	5530 CASE AVE,	\$961.58	0.11%
2350003911	1	LAUSD	5535 VINELAND AVE,	\$3,713.99	0.43%
2350003912	1	LAUSD	5531 VINELAND AVE,	\$1,857.13	0.22%
2350003913	1	LAUSD	5525 VINELAND AVE,	\$3,289.15	0.38%
2350003914	1	LAUSD	11035 CUMPSTON ST,	\$826.73	0.10%
2350003915	1	LAUSD	*NO SITE ADDRESS*	\$570.16	0.07%
2350003916	1	LAUSD	11015 CUMPSTON ST,	\$11,219.42	1.31%
2350013900	1	LAUSD	11030 Cumpston St,	\$35,521.44	4.16%
2350013921	1	LAUSD	*NO SITE ADDRESS*	\$3,326.81	0.39%
2350017903	1	LAUSD	5250 Bakman Ave	\$25,465.22	2.98%
2350017905	1	LAUSD	11261 MAGNOLIA BLVD	\$1,809.92	0.21%
2350017906	1	LAUSD	11241 MAGNOLIA BLVD	\$3,447.47	0.40%
				\$104,293.97	12.20%

APN	Zone	2025 Asmt	%
2350012040	1	\$406.49	0.05%
2350012041	1	\$69.40	0.01%
2350012042	1	\$74.55	0.01%
2350012043	1	\$71.82	0.01%
2350012044	1	\$71.52	0.01%
2350012045	1	\$72.43	0.01%
2350012046	1	\$59.41	0.01%
2350012047	1	\$74.55	0.01%
2350012048	1	\$64.25	0.01%
2350012049	1	\$77.58	0.01%
2350012050	1	\$62.13	0.01%
2350012051	1	\$77.88	0.01%
2350012052	1	\$60.01	0.01%
2350012053	1	\$70.61	0.01%

2350012054	1	\$72.13	0.01%
2350012055	1	\$72.73	0.01%
2350012056	1	\$69.40	0.01%
2350012057	1	\$74.55	0.01%
2350012058	1	\$71.82	0.01%
2350012059	1	\$71.52	0.01%
2350012060	1	\$71.52	0.01%
2350012061	1	\$72.43	0.01%
2350012062	1	\$61.22	0.01%
2350012063	1	\$59.41	0.01%
2350012064	1	\$60.92	0.01%
2350012065	1	\$74.55	0.01%
2350012066	1	\$61.53	0.01%
2350012067	1	\$64.25	0.01%
2350012068	1	\$77.58	0.01%
2350012069	1	\$62.13	0.01%
2350012070	1	\$77.88	0.01%
2350012071	1	\$60.01	0.01%
2350012072	1	\$70.61	0.01%
2350012073	1	\$72.13	0.01%
2350012074	1	\$72.73	0.01%
2350012075	1	\$69.40	0.01%
2350012076	1	\$74.55	0.01%
2350012077	1	\$71.82	0.01%
2350012078	1	\$71.52	0.01%
2350012079	1	\$71.52	0.01%
2350012080	1	\$72.43	0.01%
2350012081	1	\$61.22	0.01%
2350012082	1	\$59.41	0.01%
2350012083	1	\$60.92	0.01%
2350012084	1	\$74.55	0.01%
2350012085	1	\$61.53	0.01%
2350012086	1	\$64.25	0.01%
2350012087	1	\$77.58	0.01%
2350012088	1	\$62.13	0.01%
2350012089	1	\$77.88	0.01%
2350012090	1	\$60.01	0.01%
2350012091	1	\$70.61	0.01%
2350012092	1	\$72.13	0.01%
2350012093	1	\$72.73	0.01%
2350012094	1	\$69.40	0.01%
2350012095	1	\$74.55	0.01%
2350012096	1	\$71.82	0.01%

2350012097	1	\$71.52	0.01%
2350012098	1	\$71.52	0.01%
2350012099	1	\$72.43	0.01%
2350012100	1	\$61.22	0.01%
2350012101	1	\$59.41	0.01%
2350012102	1	\$60.92	0.01%
2350012103	1	\$74.55	0.01%
2350012104	1	\$61.53	0.01%
2350012105	1	\$64.25	0.01%
2350012106	1	\$77.58	0.01%
2350012107	1	\$62.13	0.01%
2350012108	1	\$77.88	0.01%
2350012109	1	\$60.01	0.01%
2350012110	1	\$70.61	0.01%
2350012111	1	\$72.13	0.01%
2350012112	1	\$72.73	0.01%
2350012113	1	\$69.40	0.01%
2350012114	1	\$74.55	0.01%
2350012115	1	\$71.82	0.01%
2350012116	1	\$71.52	0.01%
2350012117	1	\$71.52	0.01%
2350012118	1	\$72.43	0.01%
2350012119	1	\$61.22	0.01%
2350012120	1	\$59.41	0.01%
2350012121	1	\$60.92	0.01%
2350012122	1	\$74.55	0.01%
2350012123	1	\$61.53	0.01%
2350012124	1	\$64.25	0.01%
2350012125	1	\$77.58	0.01%
2350012126	1	\$62.13	0.01%
2350012127	1	\$77.88	0.01%
2350012128	1	\$60.01	0.01%
2350012129	1	\$70.61	0.01%
2350012130	1	\$72.13	0.01%
2350012131	1	\$72.73	0.01%
2350012132	1	\$69.40	0.01%
2350012133	1	\$74.55	0.01%
2350012134	1	\$71.82	0.01%
2350012135	1	\$71.52	0.01%
2350012136	1	\$71.52	0.01%
2350012137	1	\$72.43	0.01%
2350012138	1	\$61.22	0.01%
2350012139	1	\$59.41	0.01%

2350012140	1	\$60.92	0.01%
2350012141	1	\$74.55	0.01%
2350012142	1	\$61.53	0.01%
2350012143	1	\$64.25	0.01%
2350012144	1	\$77.58	0.01%
2350012145	1	\$62.13	0.01%
2350012146	1	\$77.88	0.01%
2350012147	1	\$60.01	0.01%
2350012148	1	\$70.61	0.01%
2350012149	1	\$72.13	0.01%
2350012150	1	\$72.73	0.01%
2350012151	1	\$69.40	0.01%
2350012152	1	\$74.55	0.01%
2350012153	1	\$71.82	0.01%
2350012154	1	\$71.52	0.01%
2350012155	1	\$71.52	0.01%
2350012156	1	\$72.43	0.01%
2350012157	1	\$61.22	0.01%
2350012158	1	\$59.41	0.01%
2350012159	1	\$60.92	0.01%
2350012160	1	\$74.55	0.01%
2350012161	1	\$61.53	0.01%
2350012162	1	\$64.25	0.01%
2350012163	1	\$77.58	0.01%
2350012164	1	\$62.13	0.01%
2350012165	1	\$77.88	0.01%
2350012166	1	\$60.01	0.01%
2350012167	1	\$70.61	0.01%
2350012168	1	\$72.13	0.01%
2350012169	1	\$72.73	0.01%
2350012170	1	\$69.40	0.01%
2350012171	1	\$74.55	0.01%
2350012172	1	\$71.82	0.01%
2350012173	1	\$71.52	0.01%
2350012174	1	\$71.52	0.01%
2350012175	1	\$72.43	0.01%
2350012176	1	\$61.22	0.01%
2350012177	1	\$59.41	0.01%
2350012178	1	\$60.92	0.01%
2350012179	1	\$74.55	0.01%
2350012180	1	\$61.53	0.01%
2350012181	1	\$64.25	0.01%
2350012182	1	\$77.58	0.01%

2350012183	1	\$62.13	0.01%
2350012184	1	\$77.88	0.01%
2350012185	1	\$60.01	0.01%
2350012186	1	\$70.61	0.01%
2350012187	1	\$72.13	0.01%
2350012188	1	\$72.73	0.01%
2350012189	1	\$69.40	0.01%
2350012190	1	\$74.55	0.01%
2350012191	1	\$71.82	0.01%
2350012192	1	\$71.52	0.01%
2350012193	1	\$71.52	0.01%
2350012194	1	\$72.43	0.01%
2350012195	1	\$61.22	0.01%
2350012196	1	\$59.41	0.01%
2350012197	1	\$60.92	0.01%
2350012198	1	\$74.55	0.01%
2350012199	1	\$61.53	0.01%
2350012200	1	\$64.25	0.01%
2350012201	1	\$77.58	0.01%
2350012202	1	\$62.13	0.01%
2350012203	1	\$77.88	0.01%
2350012204	1	\$60.01	0.01%
2350012205	1	\$70.61	0.01%
2350012206	1	\$72.13	0.01%
2350012207	1	\$72.73	0.01%
2350012208	1	\$69.40	0.01%
2350012209	1	\$74.55	0.01%
2350012210	1	\$71.82	0.01%
2350012211	1	\$71.52	0.01%
2350012212	1	\$71.52	0.01%
2350012213	1	\$72.43	0.01%
2350012214	1	\$61.22	0.01%
2350012215	1	\$59.41	0.01%
2350012216	1	\$74.55	0.01%
2350012217	1	\$86.36	0.01%
2350012218	1	\$64.25	0.01%
2350012219	1	\$77.58	0.01%
2350012220	1	\$62.13	0.01%
2350012222	1	\$8,435.62	0.99%
2350013020	1	\$58,920.84	6.89%
2350014016	1	\$11,802.84	1.38%
2350014017	1	\$2,495.71	0.29%
2350014018	1	\$2,494.32	0.29%

2350014019	1	\$1,093.91	0.13%
2350014020	1	\$1,093.91	0.13%
2350014021	1	\$1,093.91	0.13%
2350014022	1	\$1,093.91	0.13%
2350014031	1	\$4,260.48	0.50%
2350014033	1	\$7,485.53	0.88%
2350014034	1	\$7,640.90	0.89%
2350014035	1	\$34,297.13	4.01%
2350015037	1	\$1,324.24	0.15%
2350015043	1	\$1,318.27	0.15%
2350015114	1	\$12,718.52	1.49%
2350015115	1	\$30,116.46	3.52%
2350015116	1	\$15,262.01	1.79%
2350016006	1	\$1,024.37	0.12%
2350016008	1	\$2,784.66	0.33%
2350017004	1	\$1,099.60	0.13%
2350017005	1	\$927.50	0.11%
2350017006	1	\$927.50	0.11%
2350017010	1	\$944.63	0.11%
2350017013	3	\$1,285.17	0.15%
2350017014	1	\$1,070.91	0.13%
2350017015	1	\$1,210.71	0.14%
2350017016	1	\$297.94	0.03%
2350017017	1	\$571.97	0.07%
2350017018	1	\$828.72	0.10%
2350017019	1	\$2,646.51	0.31%
2350017020	3	\$237.66	0.03%
2350017021	3	\$2,105.37	0.25%
2350017022	1	\$1,151.54	0.13%
2350017023	1	\$828.72	0.10%
2350017027	1	\$910.34	0.11%
2350017029	1	\$969.34	0.11%
2350017030	1	\$3,603.50	0.42%
2350017031	1	\$851.26	0.10%
2350017032	1	\$2,069.96	0.24%
2350017033	1	\$1,828.15	0.21%
2350017034	1	\$1,537.47	0.18%
2350017035	1	\$695.32	0.08%
2350017036	1	\$1,182.14	0.14%
2350017043	1	\$1,503.64	0.18%
2350017047	1	\$724.37	0.08%
2350017048	1	\$2,010.02	0.24%
2350017051	1	\$1,033.61	0.12%

2350017052	1	\$361.76	0.04%
2350017053	1	\$1,426.43	0.17%
2350017054	1	\$954.15	0.11%
2350017055	1	\$1,693.00	0.20%
2350017057	1	\$3,166.96	0.37%
2350017059	1	\$1,973.78	0.23%
2350018028	1	\$2,483.17	0.29%
2350018029	1	\$1,413.73	0.17%
2350018030	1	\$1,093.91	0.13%
2350018031	1	\$2,607.62	0.31%
2350018032	1	\$2,599.05	0.30%
2350018059	1	\$19,550.00	2.29%
2350018077	1	\$1,133.48	0.13%
2350018079	1	\$10,655.39	1.25%
2350018082	1	\$4,139.53	0.48%
2350018083	1	\$11,765.51	1.38%
2350018084	1	\$19,892.64	2.33%
2350018085	1	\$14,556.84	1.70%
2350018089	1	\$13,066.99	1.53%
2350018090	1	\$12,758.37	1.49%
2350018091	1	\$4,922.06	0.58%
2350018092	1	\$441.45	0.05%
2350018093	1	\$11,602.25	1.36%
2350018094	1	\$1,093.91	0.13%
2353002031	1	\$1,436.03	0.17%
2353002033	1	\$314.12	0.04%
2353002034	1	\$1,849.26	0.22%
2353002039	1	\$386.56	0.05%
2353002041	1	\$837.29	0.10%
2353002042	1	\$1,016.61	0.12%
2353002136	1	\$1,283.88	0.15%
2353003022	1	\$983.04	0.12%
2353003023	1	\$1,891.87	0.22%
2353003024	1	\$1,462.50	0.17%
2353003803	1	\$17,100.21	2.00%
2353004040	1	\$25,907.10	3.03%
2353004041	1	\$22,248.92	2.60%
2353005001	1	\$909.24	0.11%
2353005002	1	\$884.92	0.10%
2353005005	1	\$435.64	0.05%
2353005006	1	\$450.48	0.05%
2353005007	1	\$443.21	0.05%
2353005008	1	\$468.99	0.05%

2353005010	1	\$893.21	0.10%
2353005011	1	\$977.29	0.11%
2353005012	1	\$946.22	0.11%
2353005013	1	\$1,326.41	0.16%
2353005014	1	\$1,897.50	0.22%
2353005015	1	\$922.77	0.11%
2353005016	1	\$909.74	0.11%
2353005017	1	\$934.14	0.11%
2353005025	1	\$901.57	0.11%
2353005028	1	\$866.91	0.10%
2353005029	1	\$952.30	0.11%
2353006001	1	\$876.31	0.10%
2353006002	1	\$469.72	0.05%
2353006003	1	\$443.21	0.05%
2353006004	1	\$886.43	0.10%
2353006005	1	\$947.00	0.11%
2353006007	1	\$431.43	0.05%
2353006008	1	\$402.87	0.05%
2353006009	1	\$458.36	0.05%
2353006010	1	\$397.79	0.05%
2353006011	1	\$397.79	0.05%
2353006012	1	\$455.03	0.05%
2353006013	1	\$464.78	0.05%
2353006014	1	\$443.21	0.05%
2353006025	1	\$803.64	0.09%
2353007015	1	\$960.42	0.11%
2353007018	1	\$897.03	0.10%
2353007019	1	\$915.96	0.11%
2353007020	1	\$938.49	0.11%
2353007037	1	\$850.42	0.10%
2353008014	1	\$689.07	0.08%
2353008015	1	\$946.88	0.11%
2353008016	1	\$884.16	0.10%
2353008017	1	\$895.06	0.10%
2353008034	1	\$1,502.78	0.18%
2353009008	1	\$1,049.52	0.12%
2353009009	1	\$458.93	0.05%
2353009010	1	\$451.18	0.05%
2353009011	1	\$937.16	0.11%
2353009012	1	\$445.85	0.05%
2353009013	1	\$438.67	0.05%
2353009014	1	\$894.06	0.10%

2353009015	1	\$958.94	0.11%
2353010007	1	\$1,072.18	0.13%
2353010008	1	\$933.47	0.11%
2353010009	1	\$1,047.65	0.12%
2353010033	1	\$13,586.58	1.59%
2353011001	1	\$938.04	0.11%
2353011002	1	\$1,041.47	0.12%
2353011003	1	\$2,539.45	0.30%
2353011011	1	\$489.77	0.06%
2353011026	1	\$3,073.46	0.36%
2353017002	1	\$1,076.09	0.13%
2353017003	1	\$973.37	0.11%
2353017004	1	\$2,847.64	0.33%
2353017025	1	\$1,662.93	0.19%
2353018006	1	\$1,434.28	0.17%
2353018009	1	\$451.10	0.05%
2353018010	1	\$926.71	0.11%
2353018011	1	\$900.82	0.11%
2353018012	1	\$986.07	0.12%
2353018014	1	\$849.21	0.10%
2353019007	1	\$479.12	0.06%
2353019008	1	\$440.19	0.05%
2353019009	1	\$678.05	0.08%
2353019010	1	\$653.71	0.08%
2353019011	1	\$574.86	0.07%
2353019012	1	\$552.54	0.06%
2353019013	1	\$472.81	0.06%
2353019014	1	\$456.99	0.05%
2353019015	1	\$3,656.34	0.43%
2353019020	1	\$1,607.05	0.19%
2353020001	1	\$1,175.75	0.14%
2353020002	1	\$651.65	0.08%
2353020003	1	\$1,132.45	0.13%
2353020004	1	\$1,102.31	0.13%
2353020005	1	\$1,023.54	0.12%
2353020086	1	\$1,547.46	0.18%
2353025001	1	\$3,164.44	0.37%
2353025048	1	\$6,695.29	0.78%
Private parcels		\$577,711.79	67.60%
Publicly-owned parcels		\$276,858.21	32.40%
Total all parcels		\$854,570.00	100.00%