

Attachment A

**Hollywood Media District
Business Improvement District**

**FINAL
Engineer's Report**
(11-28-2023)

**Los Angeles, California
November 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*

TABLE OF CONTENTS

ENGINEER'S STATEMENT	1
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ENGINEER'S REPORT:

SECTION A: Legislative and Judicial Review	2
SECTION B: Improvements and Activities	4
SECTION C: Benefitting Parcels	8
SECTION D: Proportional Benefits	13
SECTION E: Special and General Benefits	15
SECTION F: Cost Estimate.....	19
SECTION G: Apportionment Method	21
SECTION H: Assessment Roll.....	25

ENGINEER'S STATEMENT

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

The Hollywood Media District 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 ten (10) years, commencing January 1, 2025 and ending December 31, 2034. 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,

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

Terrance E. Lowell, P.E.

SECTION A: LEGISLATIVE AND JUDICIAL REVIEW

Property and Business Improvement District Law of 1994

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

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

"Improvement" means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years..."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 (i), 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 Hollywood Media District PBID Steering Committee collectively determined the priority for improvements and activities that the PBID will deliver. The primary needs as determined by the property owners are Safe and Clean programs specifically, the Hollywood Media District PBID shall provide the following activities:

CLEAN, SAFE and BEAUTIFUL

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, walking patrols, and vehicle 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 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. Industrial parcels benefit from District programs that work to enhance a sense of safety and cleanliness and provides greater pedestrian traffic and increased sales within the District. Retail 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. Office parcels benefit from the District programs which makes employees and visitors feel safe and attracts and retains tenants by providing an enhanced sense of safety and cleanliness. Live-work parcels benefit from District programs that provide an enhanced sense of safety, cleanliness and a creative environment within the District which, in turn, enhances the business climate and improves the business offering and attracts new residents, businesses and District investment. 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. Theater parcels benefit from District programs that provide greater pedestrian traffic, increased sales and attendance. 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. Television and motion picture studio parcels benefit from District programs which provide an enhanced sense of safety and cleanliness, which makes employees and visitors feel safe, and in turn, enhances the business climate and improves the business offering. Education parcels benefit from District programs that work to provide an enhanced sense of safety, cleanliness and positive user experience which, in turn, enhances student enrollment. Publicly owned parcels benefit from District programs which provide an enhanced sense of safety and cleanliness which makes employees and visitors feel safe and leads to increased use which translates into fulfilling their public service mission.

Clean and Beautiful Program

In order to consistently deal with cleaning issues, a Clean and Beautiful Program will continue to be provided as it has for the last 22 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 needed. 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. Landscape and Beautification projects are important to keep the District looking attractive. 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. Industrial parcels benefit from District Programs that work to enhance a sense of safety and cleanliness and provides greater pedestrian traffic and increased sales within the District. Retail 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. Office parcels benefit from the District programs which makes employees and visitors feel safe and attracts and retains tenants by providing an enhanced sense of safety and cleanliness. Live-work parcels benefit from District programs that provide an enhanced sense of safety, cleanliness and a creative environment within the District which, in turn, enhances the business climate and improves the business offering and attracts new residents, businesses and District investment. 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. Theater parcels benefit from District programs that provide greater pedestrian traffic, increased sales and attendance. 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. Television and motion picture studio parcels benefit from District programs, which provides an enhanced sense of safety and cleanliness and makes employees and visitors feel safe and in turn enhances the business climate and improves the business offering. Education parcels benefit from District programs that work to provide an enhanced sense of safety, cleanliness and positive user experience which, in turn, enhances student enrollment. Publicly owned parcels benefit from District programs which provide an enhanced sense of safety and cleanliness which makes employees and visitors feel safe and leads to increased use which translates into fulfilling their public service mission.

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.

IMPROVEMENTS & MARKETING

In order to communicate the changes that are taking place in the Hollywood Media District Business Improvement District and to enhance the positive perception of the Hollywood Media District 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 District programs that work to provide increased exposure and awareness of District programs that provide greater pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment within the District. Industrial parcels benefit from District programs that work to provide increased exposure and awareness of District programs and provides greater pedestrian traffic and increased sales within the District. Retail parcels benefit from District programs that work to provide increased exposure and awareness of District programs that provide greater pedestrian traffic, increased sales, an enhanced business climate, business attraction, business retention, and increased business investment within the District. Office parcels benefit from the District programs which work to increase exposure and awareness of District amenities such as retail and transit options which, in turn, increase pedestrian foot traffic and a positive user experience. Live-work 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. Parking parcels benefit from District programs which work to increase exposure and awareness of District amenities such as retail and office which, in turn, 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. Theater parcels benefit from District programs that provide increased awareness and exposure to generate greater pedestrian traffic, increased sales and attendance. 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. Television and motion picture studio parcels benefit from District programs which work to increase exposure and awareness of District amenities such as retail and transit options for employees and visitors. Education parcels benefit from District programs that work to increase exposure and awareness of District amenities which, in turn, enhances student enrollment. Publicly owned parcels benefit from District programs which increase exposure and awareness of District amenities which, in turn, work to provide greater pedestrian traffic and increased use which translates into fulfilling their public service mission.

The following are the improvements and marketing programs in place or being considered:

- Media and Communication programs
- District stakeholder communications
- Website
- Events and Activations

MANAGEMENT & ADMINISTRATION

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. Other 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 are included here. 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. 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 Hollywood Media District Business Improvement District includes all property within a boundary formed by:

Beginning on the southwest corner parcel 5548-015-037 of Highland Avenue and Leland Way proceed east along the northern boundary of parcel 5547-021-006. Proceed south along the eastern boundary of parcel 5547-021-006 and continue south along the eastern boundary of parcels facing Highland Avenue to the centerline of Lexington Avenue. Proceed east along the centerline of Lexington Avenue to the eastern boundary of parcel 5533-011-013. Continue south along the eastern boundary of parcel 5533-011-013 to the northern boundary of parcel 5533-011-003. Proceed east along the northern boundary of parcel 5533-011-003 to the western boundary of parcel 5533-009-901 and head north along its western boundary. Continue east along the northern boundary of parcel 5533-009-901 to the western boundary of parcel 5533-004-012. Proceed north along the western boundary of parcel 5533-004-012 and continue east to the western boundary of parcel 5533-006-035 and continue east to the eastern boundary of parcel 5533-006-035. Continue south along the eastern boundary of parcel 5533-006-035 and then head west along the southern boundary of parcel 5533-006-035 to parcel 5533-008-001. Proceed south along the eastern boundary of parcel 5533-008-001 and then west along the southern boundary of parcel 5533-008-001 to the centerline of Cahuenga Boulevard. Continue south along the centerline of Cahuenga Boulevard to parcel 5533-008-024 and proceed east along the northern boundary of parcels facing south on Santa Monica Boulevard to the centerline of Vine Street. Proceed south along the eastern boundaries of parcels facing Vine Street to parcel 5533-031-029. Continue east to the centerline of Melrose Avenue and Lillian Way and then north along the western boundaries of parcels facing Lillian Way to Waring Avenue. Proceed west to the to the eastern boundary of parcel 5533-032-025. Continue west along the southern boundary of parcel 5533-032-025 and then south along the eastern boundary of parcels facing Cahuenga Boulevard to parcel 5533-032-013. Continue west along the southern boundary of parcel 5533-032-013 to the centerline of Melrose Avenue and Cole Avenue. Continue north along the western boundary of parcels facing Cole Avenue to the centerline of Cole Avenue and Willoughby Avenue. Proceed west along the southern boundary of parcel 5533-021-012 and then north along the eastern boundary of parcels facing Cole Avenue to parcel 5533-014-001. Continue west along the southern boundary of parcels facing Santa Monica Boulevard to parcel 5533-012-032. Proceed south along the eastern boundary of parcels facing Seward Street to parcel 5533-012-011. Proceed east along the northern boundary of parcel 5533-012-011 and continue south along the eastern boundary of parcels facing Hudson Avenue to parcel 5533-023-003. Proceed west along the southern boundary of parcel 5533-023-003 and then continue south along the eastern boundary of parcels facing Seward Street to the northern boundary of parcels 5533-025-(031-055). Continue south along the eastern boundary of parcels 5533-025-(031-055) and then west along the southern boundary of parcels 5533-025-(031-055). Proceed south along the eastern boundary of parcels facing Seward Street to parcel 5533-036-012. Continue west along the southern boundary of parcel 5533-036-012 to parcel 5533-037-903. Proceed north along the western boundary of parcel 5533-037-903 and then east along the northern boundary of parcel 5533-037-903. Continue north along the eastern boundary of parcels facing Seward Street to the southern boundary of parcel 5532-014-041. Proceed west along the southern boundary of parcels facing Romaine Street to the eastern boundary of parcel 5532-013-031. Continue south along the eastern boundary of parcels facing Highland Avenue to parcel 5524-011-014. Continue west along the southern boundary of parcels facing Melrose Avenue to parcel 5524-012-022.

Head north along the western boundary of parcel 5524-012-022 and then continue east along the north boundary of parcel 5524-012-022 to parcel 5524-012-028. Continue north along the western boundary of parcels facing Highland Avenue to the southern boundary of parcel 5524-003-024. Proceed west along the southern boundary of parcel 5224-003-024 and then continue north along the western boundary of parcel 5524-003-024 to the centerline of Willoughby Avenue. Proceed north on Citrus Avenue to the southeast corner of parcel 5532-011-044 and then continue west along the southern boundary of parcel 5532-011-044 to parcel 5532-011-037. Proceed west along the southern boundary of parcel 5532-011-037 to the southwest corner of parcel 5532-010-065, and then head north to parcel 5532-010-057. Proceed east to parcel 5532-010-041 and then continue south along its eastern boundary and then when along its southern boundary to the centerline of Willoughby Avenue. Head south to parcel 5525-005-026 and proceed south along the eastern boundary of parcel 5525-005-026 and then west along the southern boundary of parcels facing Willoughby Avenue to parcel 5525-004-026. Head north along the western boundary of parcel 5525-004-026 to the southern boundary of parcel 5531-016-023. Proceed west along the southern boundary of parcel 5531-016-023 to the western boundary of parcel 5531-016-007. Continue north along the western boundary of parcels facing Formosa Avenue to parcel 5531-016-003. Proceed east along the northern boundary of parcels facing Romaine Street to the western boundary of parcel 5531-014-014. Continue north along the western boundary of parcels facing Sycamore Avenue to the northern boundary of parcel 5531-013-021. Continue east along the northern boundary of 5531-013-021 to the northeast corner of parcel 5532-016-029. Continue east along the northern boundary of parcels facing Santa Monica Boulevard to the western boundary parcel 5532-017-019. Proceed north along the western boundary of parcel 5532-017-019 to the centerline of Lexington Avenue. Head east along the centerline of Lexington Avenue to parcel 5532-006-040. Continue north along the western boundary of parcels facing Highland Avenue to the starting point at parcel 5548-015-037.

District Expansion

The Hollywood Media District boundaries have expanded to include the following areas:

- Northeast corner of Melrose Avenue and June Street
- Southeast corner at Waring Avenue and Lillian Way
- South side of Willoughby Avenue from Southwest corner of La Brea to the Southwest corner of Sycamore Avenue
- Northeast corner of Willoughby Avenue and Sycamore Avenue
- Northwest and Northeast corners of Willoughby Avenue and Mansfield Avenue
- Southeast corner Willoughby Avenue and Citrus Avenue
- Northwest corner of Hudson Avenue and Romaine Street
- Southeast corner Lexington Avenue and Seward Street
- Northwest and Northeast corners of Lexington Avenue and Cahuenga Boulevard
- Southwest and Southeast corners of Lexington Avenue and Cahuenga Boulevard
- Both sides of Highland Avenue between De Longpre Avenue and Leyland Way

The expansion areas are also detailed on the map on page 12. Parcels within this area have similar uses to Hollywood Media District parcels such as commercial, residential, live work, and publicly owned.

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 parcels within the District will be assessed using the same assessment method for parcel square footage and building square footage. Street front footage is assessed as Zone 1 premium and/or Zone 2 standard street front footage. Zone 1 premium street front footages require higher levels of clean and safe service than other Zone 2 standard area frontages in order to maintain a high-quality level of cleanliness and appearance along these high activity pedestrian and vehicular corridors. Zone 1 premium street frontage streets include La Brea Avenue, Santa Monica Boulevard, and Highland Avenue. Zone 2 standard street frontage streets include all other streets in the District.

District Boundary Rationale

The property uses within the general boundaries of the Hollywood Media District Business Improvement District are a mix of commercial, industrial, retail, office, live-work, parking, theater, residential, television and motion picture studio, education and publicly owned. Services and improvements provided by the District are designed to provide special benefits to parcels that contain commercial, industrial, retail, office, live-work, parking, theater, residential, television and motion picture studio, education and publicly owned within the District. Services and improvements provided by the District are designed to provide special benefits in the form of improving the economic and environmental vitality by increasing building occupancy and lease rates, encouraging new business development, attracting residential serving businesses and services that provide a special benefit to commercial, industrial, retail, office, live-work, parking, theater, residential, television and motion picture studio, education and publicly-owned parcels within the District. All of the services provided such as the security work provided by the Safe Team and the cleaning work provided by the Clean Team are services that are over and above the City's baseline of services and are not provided by the City. These services are not provided outside of the District because of the unique nature of these services focusing on the particular needs of each individually assessed property within the District. These services provide particular and distinct benefits to each of the individually assessed parcels within the District.

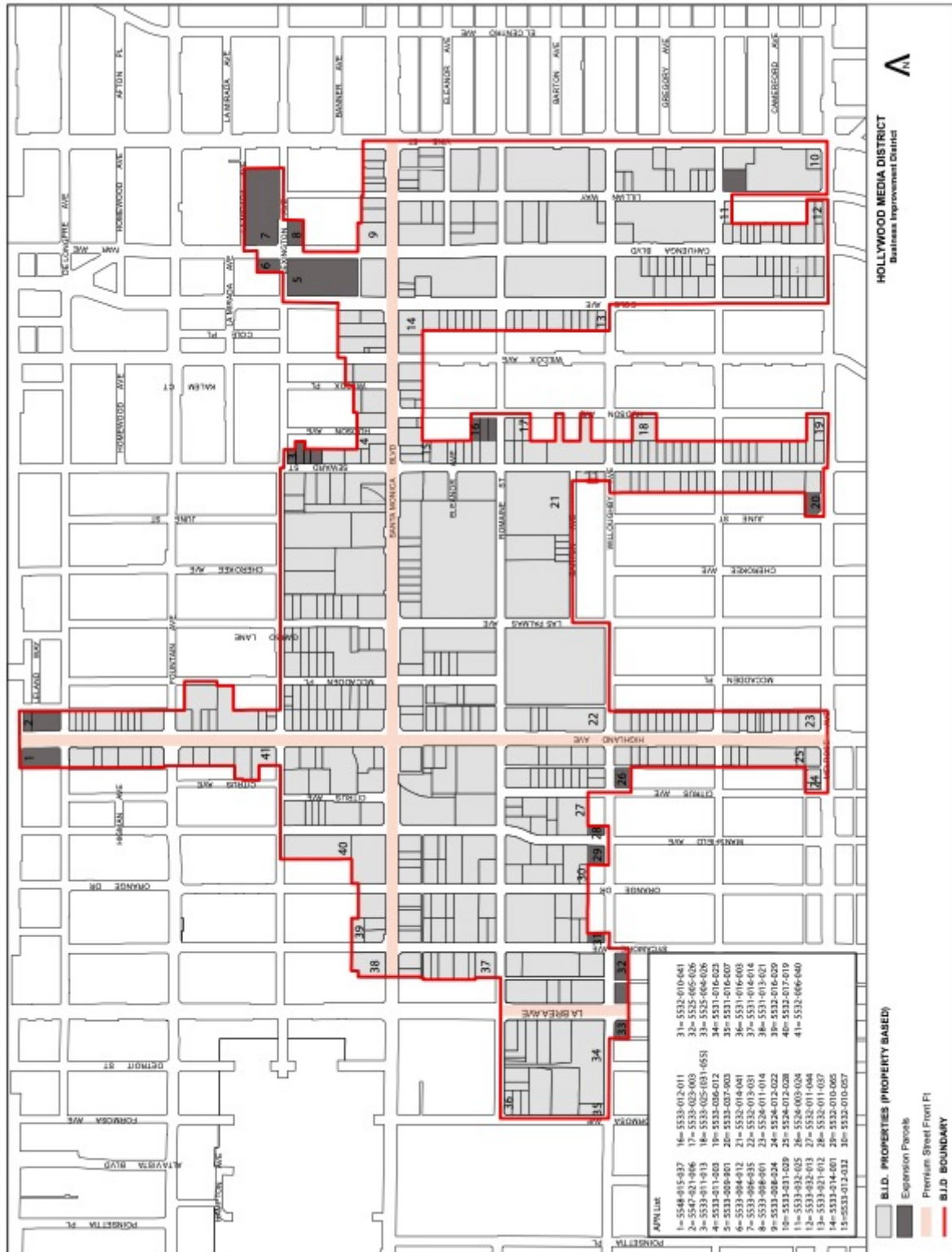
Northern Boundary: The northern boundary of the District ranges from Romaine Street, Santa Monica Boulevard, Lexington Avenue and Leland Way. These boundaries were determined by the presence of the City of West Hollywood, the Hollywood Entertainment District BID, and residential zoning (R1-R3). The Hollywood Entertainment District BID provides improvements and activities similar to those provided by the Hollywood Media District. Residentially zoned parcels are not assessable. Improvements and services will only be provided to individual assessed parcels within the boundaries of the District. Specifically, security patrols, cleaning personnel, and similar service providers employed in connection with the District will only patrol and provide services to individual assessed parcels on the streets and sidewalks within the District and will not provide services outside of District boundaries.

Eastern Boundary: The eastern boundary of the District ranges from Vine Street, Highland Avenue and Seward Street. These borders were determined by the presence of the Hollywood

Entertainment BID, the proposed Route 66 BID, and residential zoning (R1-R3). The Hollywood Entertainment BID provides improvements and activities similar to those provided by the Hollywood Media District. Residentially zoned parcels are not assessable. Improvements and services will only be provided to individual assessed parcels within the boundaries of the District. Specifically, security patrols, cleaning personnel, and similar service providers employed in connection with the District will only patrol and provide services to individual assessed parcels on the streets and sidewalks within the District and will not provide services outside of District boundaries.

Southern Boundary: The southern boundary of the District is primarily Melrose Avenue. The boundary was determined by the uses of the parcels south of the District boundaries and the presence of the Melrose BID, which provides improvements and activities similar to those provided by the Hollywood Media District. The Melrose BID is present from La Brea Avenue to Citrus Avenue on the north side of Melrose Avenue and the District boundary abuts the Melrose BID. The Melrose BID also abuts District boundaries on the south side of Melrose Avenue between Citrus Avenue and Highland Avenue. The south side of Melrose Avenue from Highland Avenue to Lillian Way are residential areas of Hancock Park that will not benefit from District services. Improvements and services will only be provided to individual assessed parcels within the boundaries of the District. Specifically, security patrols, cleaning personnel, and similar service providers employed in connection with the District will only patrol and provide services to individual assessed parcels on the streets and sidewalks within the District and will not provide services outside of District boundaries.

Western Boundary: The western boundary of the District ranges from La Brea Avenue, Sycamore Avenue, Orange Drive, and Highland Avenue. These borders were determined by the presence of residential zoning (R1-R3) and the City of West Hollywood boundaries. Improvements and services will only be provided to individual assessed parcels within the boundaries of the District. Specifically, security patrols, cleaning personnel, and similar service providers employed in connection with the District will only patrol and provide services to individual assessed parcels on the streets and sidewalks within the District and will not provide services outside of District boundaries.



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 Hollywood Media District Business Improvement District is Parcel Square Footage, Building Square Footage and Street Front 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. Street Front Footage is relevant to the street level usage of a parcel.

Services and improvements provided by the PBID are designed to provide special benefits to the mix of commercial, industrial, retail, office, live-work, parking, theater, residential, television and motion picture studio, education and publicly owned parcels. The use of each parcel's Parcel Square Footage, each parcel's Building Square Footage, and each parcel's 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. Forty percent (40%) 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. Forty percent (40%) of the budget is allocated to building square footage.

Street Front Footage Defined. Street Front Footage is defined as the front footage of a parcel that fronts a public street. 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. Linear frontage footage was obtained from the County Assessor's parcel maps. Street front footage is assessed as Zone 1 premium and/or Zone 2 standard street front footage. Zone 1 Premium street front footages require higher levels of clean and safe service than other standard area frontages in order to maintain a high-quality level of cleanliness and appearance along these high activity pedestrian and vehicular corridors. Zone 1 premium street frontage streets include La Brea Avenue, Santa Monica Boulevard, and Highland Avenue. Seven percent (7%) of the budget is allocated to Zone 1 premium street frontage. Zone 2 standard street frontage streets include all other streets in the District. Thirteen percent (13%) of the budget is allocated to Zone 2 standard street frontage.

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 XIIID 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.

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

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

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 Hollywood Media District 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, Safe and Beautiful

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.

The Clean, Safe and Beautiful 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

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

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.
- The beautification activities specially benefit each assessed parcel by providing maintained landscaped corridors and streetscape furniture in public places. These activities create the welcoming environment needed to achieve the PBID's other goals.

Improvements & Marketing

The communications and marketing 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 XIIID Section 4(a), the general benefits of an assessment district must be quantified and separated out so that the cost of the activities that are attributed to general benefit are deducted from the cost assessed against each specially benefitted parcel. General benefits are benefits from the PBID activities and improvements that are not special in nature, are not particular and distinct and are not over and above the benefits that other parcels receive.

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 Hollywood Media District PBID, we assigned 2%, or \$32,516 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 Hollywood Media District PBID's operating budget takes into consideration:

1. The improvements and activities needed to provide special benefits to each individual parcel within the Hollywood Media District 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	TOTAL BUDGET	% of Budget
Clean, Safe & Beautiful	\$1,316,898.00	81.00%
Communication	\$97,548.00	6.00%
Management/City Fees	\$211,354.00	13.00%
Total Expenditures	\$1,625,800.00	100.00%
REVENUES		
Assessment Revenues	\$1,593,284.00	98.00%
Other Revenues (1)	\$32,516.00	2.00%
Total Revenues	\$1,625,800.00	100.00%

(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 Hollywood Media District Business Improvement District to the first year 2025 budget is \$30,000. 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 \$1,316,898 could increase to as much as \$1,346,898 if the total \$30,000 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, Building Square Footage, and Street Front Footage. The table below indicates the assessable footage for each.

Factor	Assessable Footage
District-Wide Building Square Footage	8,113,434
District-Wide Parcel Square Footage	8,316,655
Zone 1 Premium Street Front Footage	18,389
Zone 2 Standard Street Front Footage	65,509

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.

Factor	Assmt Rate
District-Wide Building Square Footage	\$0.07663
District-Wide Parcel Square Footage	\$0.07855
Zone 1 Premium Street Front Footage	\$6.07
Zone 2 Standard Street Front Footage	\$3.16

Assessment Rate Calculation

The assessment rate is determined by the following calculation:

Total Assessment Budget = \$1,593,284.00

Assessment Budget allocated to Building Square Footage @ 40% = \$637,313.60

Assessment Budget allocated to Parcel Square Footage @ 40% = \$637,313.60

Assessment Budget allocated to Zone 1 Premium Street Front Footage @ 7% = \$111,529.88

Assessment Budget allocated to Zone 2 Standard Street Front Footage @ 13% = \$207,126.92

Building Square Footage Assessment Rate-
Assessment Budget \$637,313.60 / 8,113,434 Building Sq Ft = \$0.07855

Parcel Square Footage Assessment Rate-
Assessment Budget \$637,313.60 / 8,316,655 Parcel Sq Ft = \$0.07663

Zone 1 Premium Street Front Footage Rate-
Assessment Budget \$111,529.88 / 18,389 Street Front Ft = \$6.07

Zone 2 Standard Street Front Footage Rate-
Assessment Budget \$207,126.92 / 65,509 Street Front Ft = \$3.16

Sample Parcel Assessment - Zone 1 Premium Street Front Frontage

To calculate the assessment for a parcel with 10,000 parcel square feet, 10,000 building square feet, and 50 street frontage;
multiply the parcel square footage (10,000) by the assessment rate (\$0.07663) = (\$766.30) +
multiply the building square footage (10,000) by the assessment rate (\$0.07855) = (\$785.50) +
multiply the premium street front footage (50) by the assessment rate (\$6.07) = (\$303.50) =
initial annual parcel assessment (\$1,855.30).

Sample Parcel Assessment - Zone 2 Standard Street Front Frontage

To calculate the assessment for a parcel with 10,000 parcel square feet, 10,000 building square feet, and 50 street frontage;
multiply the parcel square footage (10,000) by the assessment rate (\$0.07663) = (\$766.30) +
multiply the building square footage (10,000) by the assessment rate (\$0.07855) = (\$785.50) +
multiply the standard street front footage (50) by the assessment rate (\$3.16) = (\$158) =
initial annual parcel assessment (\$1,709.80).

Public Property Assessments

There are 11 publicly owned parcels in the District, all of which are identified as assessable and for which special benefit services will be provided. Of the 11 identified assessed parcels, 7 are owned by the City of Los Angeles, 1 by the Los Angeles Department of Water & Power, 3 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 XIID 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	OWNER	SITE ADDRESS	2025 Asmt	%
5532014901	LA CITY	Romaine St	\$4,714.49	0.30%
5533009900	LA CITY	Santa Monica Blvd	\$5,002.99	0.31%
5533009901	LA CITY		\$11,730.16	0.74%
5533014900	LA CITY	1037 Cole Ave	\$1,514.07	0.10%
5533014901	LA CITY	1033 Cole Ave	\$641.86	0.04%
5533033902	LA CITY	6014 Waring Ave	\$5,318.78	0.33%
5533037903	LA CITY	710 N June St	\$2,244.22	0.14%
			\$31,166.58	1.96%
5533017900	LA DWP	Eleanor Ave	\$4,884.49	0.31%
5532013900	LAUSD	929 N Las Palmas	\$40,535.98	2.54%
5533017901	LAUSD	955 Vine St	\$6,028.85	0.38%
5533018900	LAUSD	955 Vine St	\$20,451.24	1.28%
			\$67,016.07	4.21%

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

	2025	2026	2027	2028	2029
Building Square Footage Rate	\$0.07855	\$0.08405	\$0.08993	\$0.09623	\$0.10296
Parcel Square Footage Rate	\$0.07663	\$0.08200	\$0.08773	\$0.09388	\$0.10045
Zone 1 Premium Frontage Rate	\$6.07	\$6.49	\$6.94	\$7.43	\$7.95
Zone 2 Standard Frontage Rate	\$3.16	\$3.38	\$3.62	\$3.87	\$4.14
	2030	2031	2032	2033	2034
Building Square Footage Rate	\$0.11017	\$0.11788	\$0.12613	\$0.13496	\$0.14441
Parcel Square Footage Rate	\$0.10748	\$0.11500	\$0.12305	\$0.13167	\$0.14088
Zone 1 Premium Frontage Rate	\$8.51	\$9.10	\$9.74	\$10.42	\$11.15
Zone 2 Standard Frontage Rate	\$4.43	\$4.75	\$5.08	\$5.43	\$5.81

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 \$1,593,284 apportioned to each individual assessed parcel, as follows.

APN	OWNER	SITE ADDRESS	2025 Asmt	%
5532014901	LA CITY	Romaine St	\$4,714.49	0.30%
5533009900	LA CITY	Santa Monica Blvd	\$5,002.99	0.31%
5533009901	LA CITY		\$11,730.16	0.74%
5533014900	LA CITY	1037 Cole Ave	\$1,514.07	0.10%
5533014901	LA CITY	1033 Cole Ave	\$641.86	0.04%
5533033902	LA CITY	6014 Waring Ave	\$5,318.78	0.33%
5533037903	LA CITY	710 N June St	\$2,244.22	0.14%
			\$31,166.58	1.96%
5533017900	LA DWP	Eleanor Ave	\$4,884.49	0.31%
5532013900	LAUSD	929 N Las Palmas	\$40,535.98	2.54%
5533017901	LAUSD	955 Vine St	\$6,028.85	0.38%
5533018900	LAUSD	955 Vine St	\$20,451.24	1.28%
			\$67,016.07	4.21%

APN	2025 Asmt	%	APN	2025 Asmt	%
5524003015	\$1,225.98	0.08%	5532027016	\$4,036.09	0.25%
5524003016	\$1,510.65	0.09%	5532027017	\$2,895.95	0.18%
5524003017	\$1,141.46	0.07%	5532027018	\$1,865.07	0.12%
5524003018	\$1,526.36	0.10%	5532027019	\$2,394.42	0.15%
5524003019	\$1,860.01	0.12%	5532028006	\$143.99	0.01%
5524003020	\$1,255.36	0.08%	5532028007	\$2,011.44	0.13%
5524003021	\$966.92	0.06%	5532028009	\$9,107.21	0.57%
5524003022	\$1,927.50	0.12%	5532028011	\$5,725.86	0.36%
5524003023	\$2,269.17	0.14%	5532028012	\$3,242.01	0.20%
5524003024	\$0.00	0.00%	5532028017	\$3,193.19	0.20%
5524004016	\$1,302.29	0.08%	5532028018	\$16,100.00	1.01%
5524004017	\$746.79	0.05%	5532028019	\$17,159.35	1.08%
5524004018	\$1,154.64	0.07%	5532029003	\$1,154.08	0.07%
5524004019	\$1,102.97	0.07%	5532029004	\$1,350.73	0.08%
5524004020	\$744.95	0.05%	5532029005	\$3,128.30	0.20%
5524004021	\$744.34	0.05%	5532029006	\$2,343.27	0.15%
5524004022	\$743.73	0.05%	5532029007	\$956.98	0.06%
5524004023	\$2,649.73	0.17%	5532029008	\$6,700.59	0.42%

5524004025	\$950.06	0.06%	5532029009	\$8,256.83	0.52%
5524004028	\$2,077.51	0.13%	5532029010	\$1,907.44	0.12%
5524011014	\$4,311.72	0.27%	5532029011	\$1,297.05	0.08%
5524011018	\$776.93	0.05%	5532029012	\$2,235.71	0.14%
5524011019	\$1,180.21	0.07%	5532029013	\$2,892.65	0.18%
5524011020	\$679.81	0.04%	5532030001	\$2,413.74	0.15%
5524011021	\$525.40	0.03%	5532030002	\$528.08	0.03%
5524011022	\$877.99	0.06%	5532030004	\$2,016.22	0.13%
5524011023	\$1,085.86	0.07%	5532030005	\$459.49	0.03%
5524011024	\$2,713.55	0.17%	5532030006	\$2,452.93	0.15%
5524011025	\$883.46	0.06%	5532030007	\$1,177.55	0.07%
5524011026	\$1,077.93	0.07%	5532030008	\$1,855.47	0.12%
5524012017	\$1,064.17	0.07%	5532030009	\$1,243.94	0.08%
5524012018	\$1,109.96	0.07%	5532030010	\$6,462.11	0.41%
5524012020	\$1,468.95	0.09%	5532030014	\$1,276.93	0.08%
5524012022	\$1,025.52	0.06%	5532030015	\$2,321.27	0.15%
5524012027	\$1,655.59	0.10%	5532030016	\$912.84	0.06%
5524012028	\$729.55	0.05%	5532030017	\$11,190.02	0.70%
5524012031	\$265.39	0.02%	5533004012	\$0.00	0.00%
5524012032	\$265.39	0.02%	5533006035	\$0.00	0.00%
5524012033	\$265.39	0.02%	5533007032	\$1,790.54	0.11%
5524012034	\$265.39	0.02%	5533007034	\$697.53	0.04%
5524012035	\$265.39	0.02%	5533007035	\$905.18	0.06%
5524012036	\$262.25	0.02%	5533007036	\$2,422.94	0.15%
5524012037	\$262.25	0.02%	5533008001	\$0.00	0.00%
5524012038	\$262.88	0.02%	5533008011	\$2,854.56	0.18%
5524012039	\$262.25	0.02%	5533008012	\$1,941.18	0.12%
5524012040	\$262.25	0.02%	5533008024	\$3,570.26	0.22%
5524012041	\$262.88	0.02%	5533009017	\$928.19	0.06%
5524012042	\$262.25	0.02%	5533009018	\$187.19	0.01%
5524012043	\$262.25	0.02%	5533009028	\$2,167.74	0.14%
5524012044	\$262.25	0.02%	5533009030	\$1,604.08	0.10%
5524012045	\$265.08	0.02%	5533009031	\$2,649.53	0.17%
5524012046	\$265.08	0.02%	5533009032	\$3,388.19	0.21%
5524012047	\$260.37	0.02%	5533010005	\$741.33	0.05%
5524012048	\$260.37	0.02%	5533010017	\$1,253.40	0.08%
5524012049	\$260.37	0.02%	5533010041	\$4,055.66	0.25%
5524012050	\$265.08	0.02%	5533010042	\$4,663.94	0.29%
5524012051	\$265.08	0.02%	5533010044	\$3,767.03	0.24%
5524012052	\$265.08	0.02%	5533011001	\$2,481.56	0.16%
5524012053	\$260.37	0.02%	5533011002	\$836.68	0.05%
5524012054	\$260.37	0.02%	5533011003	\$2,055.67	0.13%
5524012055	\$260.37	0.02%	5533011013	\$1,200.99	0.08%

5524012056	\$265.08	0.02%	5533011014	\$800.67	0.05%
5524012057	\$265.08	0.02%	5533011015	\$684.46	0.04%
5524012058	\$354.40	0.02%	5533011016	\$685.93	0.04%
5524012059	\$354.40	0.02%	5533011020	\$1,664.76	0.10%
5524012060	\$354.40	0.02%	5533011021	\$2,257.40	0.14%
5524012061	\$354.40	0.02%	5533012002	\$3,351.12	0.21%
5525004026	\$2,128.47	0.13%	5533012011	\$0.00	0.00%
5525005001	\$2,905.21	0.18%	5533012012	\$0.00	0.00%
5525005026	\$0.00	0.00%	5533012013	\$0.00	0.00%
5531013021	\$5,718.20	0.36%	5533012025	\$2,668.01	0.17%
5531014001	\$2,830.23	0.18%	5533012027	\$1,183.62	0.07%
5531014002	\$842.79	0.05%	5533012028	\$408.78	0.03%
5531014008	\$734.12	0.05%	5533012030	\$954.36	0.06%
5531014009	\$1,098.39	0.07%	5533012031	\$1,204.50	0.08%
5531014012	\$2,892.73	0.18%	5533012032	\$619.31	0.04%
5531014013	\$713.49	0.04%	5533012033	\$2,871.92	0.18%
5531014014	\$2,542.93	0.16%	5533012034	\$14,906.92	0.94%
5531014023	\$3,378.17	0.21%	5533013001	\$3,517.87	0.22%
5531015004	\$9,366.07	0.59%	5533013002	\$1,619.36	0.10%
5531015009	\$29,962.92	1.88%	5533013005	\$351.39	0.02%
5531015014	\$19,425.09	1.22%	5533013028	\$909.46	0.06%
5531016001	\$1,307.80	0.08%	5533013029	\$945.83	0.06%
5531016002	\$924.49	0.06%	5533014001	\$3,826.71	0.24%
5531016003	\$1,185.06	0.07%	5533014002	\$4,087.69	0.26%
5531016004	\$733.59	0.05%	5533014005	\$791.42	0.05%
5531016005	\$733.59	0.05%	5533014008	\$812.39	0.05%
5531016006	\$6,487.26	0.41%	5533014020	\$1,682.04	0.11%
5531016007	\$2,105.06	0.13%	5533014023	\$875.44	0.05%
5531016008	\$263.24	0.02%	5533014024	\$970.49	0.06%
5531016015	\$2,627.22	0.16%	5533015002	\$549.13	0.03%
5531016016	\$2,144.56	0.13%	5533015003	\$1,374.43	0.09%
5531016017	\$4,600.54	0.29%	5533015018	\$22,354.20	1.40%
5531016018	\$2,702.59	0.17%	5533015019	\$1,561.27	0.10%
5531016022	\$3,501.26	0.22%	5533016001	\$11,804.32	0.74%
5531016023	\$27,806.34	1.75%	5533016002	\$4,924.66	0.31%
5531016024	\$8,615.24	0.54%	5533016005	\$996.53	0.06%
5532005004	\$782.20	0.05%	5533016006	\$1,340.19	0.08%
5532005011	\$782.20	0.05%	5533016008	\$3,852.60	0.24%
5532005012	\$1,038.11	0.07%	5533016012	\$3,597.33	0.23%
5532005013	\$412.54	0.03%	5533016013	\$850.57	0.05%
5532005028	\$3,016.11	0.19%	5533016014	\$3,879.71	0.24%
5532005032	\$1,270.39	0.08%	5533017001	\$873.15	0.05%
5532005040	\$2,799.94	0.18%	5533017002	\$1,234.34	0.08%

5532005041	\$7,506.02	0.47%	5533017010	\$2,956.32	0.19%
5532006024	\$1,645.80	0.10%	5533017016	\$1,760.64	0.11%
5532006038	\$2,815.49	0.18%	5533017017	\$3,717.76	0.23%
5532006039	\$1,850.24	0.12%	5533017018	\$1,797.91	0.11%
5532006040	\$4,338.17	0.27%	5533017019	\$2,158.30	0.14%
5532006041	\$4,437.77	0.28%	5533018001	\$8,899.52	0.56%
5532010041	\$1,179.36	0.07%	5533019001	\$4,413.94	0.28%
5532010050	\$14,390.77	0.90%	5533019002	\$4,511.98	0.28%
5532010057	\$1,067.82	0.07%	5533019003	\$2,103.45	0.13%
5532010058	\$702.56	0.04%	5533019005	\$1,416.24	0.09%
5532010059	\$4,661.82	0.29%	5533019012	\$12,153.24	0.76%
5532010060	\$1,582.41	0.10%	5533020023	\$16,856.55	1.06%
5532010061	\$2,883.40	0.18%	5533021002	\$849.24	0.05%
5532010062	\$2,101.48	0.13%	5533021005	\$1,001.94	0.06%
5532010063	\$2,096.44	0.13%	5533021008	\$1,132.80	0.07%
5532010064	\$5,491.47	0.34%	5533021009	\$641.86	0.04%
5532010065	\$2,491.39	0.16%	5533021010	\$641.86	0.04%
5532010066	\$16,834.22	1.06%	5533021011	\$1,023.12	0.06%
5532011029	\$2,254.88	0.14%	5533021012	\$1,239.21	0.08%
5532011030	\$2,009.75	0.13%	5533021028	\$1,933.10	0.12%
5532011033	\$1,258.92	0.08%	5533021030	\$1,198.80	0.08%
5532011034	\$3,071.34	0.19%	5533021037	\$1,936.52	0.12%
5532011035	\$652.71	0.04%	5533023001	\$1,177.11	0.07%
5532011036	\$880.13	0.06%	5533023002	\$679.18	0.04%
5532011037	\$1,253.38	0.08%	5533023003	\$679.18	0.04%
5532011041	\$668.35	0.04%	5533023017	\$684.47	0.04%
5532011044	\$7,032.64	0.44%	5533023018	\$1,189.64	0.07%
5532012026	\$3,059.62	0.19%	5533023026	\$5,279.68	0.33%
5532012027	\$598.72	0.04%	5533023027	\$9,989.73	0.63%
5532012028	\$598.72	0.04%	5533024001	\$3,010.91	0.19%
5532012029	\$598.72	0.04%	5533024003	\$661.94	0.04%
5532012030	\$598.80	0.04%	5533024004	\$661.94	0.04%
5532012031	\$952.20	0.06%	5533024020	\$1,046.52	0.07%
5532012032	\$892.58	0.06%	5533024021	\$1,007.40	0.06%
5532012033	\$979.76	0.06%	5533024023	\$661.94	0.04%
5532012034	\$1,430.35	0.09%	5533024026	\$1,448.28	0.09%
5532012035	\$1,290.20	0.08%	5533024028	\$1,876.17	0.12%
5532012036	\$2,297.17	0.14%	5533024029	\$2,429.79	0.15%
5532012037	\$2,208.77	0.14%	5533025008	\$2,549.70	0.16%
5532012040	\$792.70	0.05%	5533025009	\$1,070.41	0.07%
5532012041	\$7,259.78	0.46%	5533025010	\$1,062.47	0.07%
5532012042	\$3,328.55	0.21%	5533025011	\$833.33	0.05%
5532013030	\$4,249.02	0.27%	5533025012	\$1,071.01	0.07%

5532013031	\$11,723.01	0.74%	5533025013	\$1,155.84	0.07%
5532013032	\$1,760.37	0.11%	5533025017	\$754.02	0.05%
5532013033	\$839.67	0.05%	5533025018	\$1,178.25	0.07%
5532014039	\$15,585.41	0.98%	5533025025	\$1,543.83	0.10%
5532014041	\$54,860.50	3.44%	5533025026	\$1,188.23	0.07%
5532015046	\$0.00	0.00%	5533025028	\$680.56	0.04%
5532015047	\$0.00	0.00%	5533028002	\$1,274.46	0.08%
5532015048	\$0.00	0.00%	5533028004	\$1,754.95	0.11%
5532016015	\$1,859.43	0.12%	5533028005	\$1,896.34	0.12%
5532016027	\$3,736.81	0.23%	5533028006	\$2,179.73	0.14%
5532016029	\$1,172.52	0.07%	5533028007	\$718.65	0.05%
5532016031	\$1,801.86	0.11%	5533028008	\$655.82	0.04%
5532017019	\$11,824.38	0.74%	5533028011	\$929.68	0.06%
5532017046	\$26,071.55	1.64%	5533028012	\$622.70	0.04%
5532018004	\$703.53	0.04%	5533028013	\$827.54	0.05%
5532018005	\$703.53	0.04%	5533028014	\$622.70	0.04%
5532018007	\$6,221.61	0.39%	5533028016	\$622.70	0.04%
5532018008	\$703.53	0.04%	5533028017	\$2,073.72	0.13%
5532018009	\$3,649.79	0.23%	5533028018	\$8,929.42	0.56%
5532018010	\$4,229.51	0.27%	5533028019	\$1,377.23	0.09%
5532019001	\$3,320.10	0.21%	5533029001	\$3,277.54	0.21%
5532019002	\$2,017.96	0.13%	5533029002	\$17,291.01	1.09%
5532019003	\$754.87	0.05%	5533030001	\$1,057.24	0.07%
5532019013	\$5,400.35	0.34%	5533030002	\$1,022.25	0.06%
5532019015	\$2,154.28	0.14%	5533030011	\$665.77	0.04%
5532019016	\$1,802.94	0.11%	5533030025	\$1,064.16	0.07%
5532019017	\$14,197.89	0.89%	5533030027	\$7,684.26	0.48%
5532019018	\$2,946.78	0.18%	5533030029	\$5,257.75	0.33%
5532019019	\$9,350.61	0.59%	5533030031	\$16,190.72	1.02%
5532020001	\$1,954.98	0.12%	5533031004	\$2,357.91	0.15%
5532020002	\$1,327.18	0.08%	5533031024	\$4,086.82	0.26%
5532020003	\$1,527.32	0.10%	5533031029	\$1,594.84	0.10%
5532020004	\$782.20	0.05%	5533031030	\$13,782.16	0.87%
5532020005	\$1,593.51	0.10%	5533032001	\$1,206.28	0.08%
5532020006	\$625.76	0.04%	5533032002	\$999.13	0.06%
5532020007	\$1,233.86	0.08%	5533032003	\$602.07	0.04%
5532020008	\$1,800.04	0.11%	5533032004	\$797.11	0.05%
5532020011	\$3,259.35	0.20%	5533032005	\$796.25	0.05%
5532020012	\$1,468.95	0.09%	5533032009	\$617.88	0.04%
5532020014	\$1,321.95	0.08%	5533032011	\$2,378.82	0.15%
5532020016	\$2,054.77	0.13%	5533032012	\$1,452.29	0.09%
5532020017	\$1,911.08	0.12%	5533032013	\$1,331.71	0.08%
5532020018	\$1,183.39	0.07%	5533032014	\$2,233.47	0.14%

5532020019	\$1,052.60	0.07%	5533032025	\$1,337.98	0.08%
5532020020	\$1,450.38	0.09%	5533032029	\$1,720.92	0.11%
5532020021	\$859.24	0.05%	5533032030	\$864.63	0.05%
5532020022	\$398.62	0.03%	5533033009	\$1,044.67	0.07%
5532020023	\$236.10	0.01%	5533033010	\$641.86	0.04%
5532020028	\$4,018.26	0.25%	5533033011	\$1,832.79	0.12%
5532020029	\$732.82	0.05%	5533033012	\$1,539.12	0.10%
5532021003	\$732.82	0.05%	5533033019	\$819.24	0.05%
5532021004	\$732.82	0.05%	5533033026	\$2,924.00	0.18%
5532021005	\$732.82	0.05%	5533033027	\$724.35	0.05%
5532021010	\$968.40	0.06%	5533033034	\$240.92	0.02%
5532021014	\$732.82	0.05%	5533033035	\$240.92	0.02%
5532021015	\$732.82	0.05%	5533033036	\$240.92	0.02%
5532021016	\$732.82	0.05%	5533033037	\$240.92	0.02%
5532021017	\$1,164.69	0.07%	5533033038	\$251.92	0.02%
5532021018	\$1,771.09	0.11%	5533033039	\$240.92	0.02%
5532021024	\$1,248.60	0.08%	5533033040	\$240.92	0.02%
5532021027	\$2,529.05	0.16%	5533033041	\$240.92	0.02%
5532021028	\$2,384.97	0.15%	5533033042	\$240.92	0.02%
5532021031	\$12,364.34	0.78%	5533033043	\$251.92	0.02%
5532021032	\$8,396.29	0.53%	5533033044	\$2,175.92	0.14%
5532022001	\$1,578.62	0.10%	5533033045	\$2,143.04	0.13%
5532022002	\$1,118.22	0.07%	5533036012	\$1,644.55	0.10%
5532022003	\$2,691.19	0.17%	5533036013	\$1,420.56	0.09%
5532022004	\$1,377.69	0.09%	5533036015	\$1,579.84	0.10%
5532022005	\$1,356.65	0.09%	5533036016	\$673.20	0.04%
5532022006	\$1,277.87	0.08%	5533036017	\$1,071.13	0.07%
5532022023	\$6,250.52	0.39%	5533036021	\$1,711.68	0.11%
5532022026	\$5,698.95	0.36%	5533036022	\$981.54	0.06%
5532022027	\$92,847.27	5.83%	5533036023	\$1,018.77	0.06%
5532023001	\$3,665.80	0.23%	5533036024	\$1,233.18	0.08%
5532023002	\$1,863.35	0.12%	5533036025	\$2,174.20	0.14%
5532023003	\$2,277.13	0.14%	5533036026	\$2,836.71	0.18%
5532023004	\$2,639.62	0.17%	5533037001	\$2,209.30	0.14%
5532023008	\$1,425.13	0.09%	5533037002	\$849.36	0.05%
5532023011	\$2,171.29	0.14%	5533037003	\$1,550.11	0.10%
5532023012	\$191.57	0.01%	5533037004	\$917.31	0.06%
5532023013	\$1,355.87	0.09%	5533037005	\$999.23	0.06%
5532023015	\$1,516.00	0.10%	5533037023	\$3,656.19	0.23%
5532023016	\$5,259.39	0.33%	5533037024	\$2,310.00	0.14%
5532025001	\$1,896.68	0.12%	5547021006	\$1,176.19	0.07%
5532025024	\$85,047.97	5.34%	5547021020	\$7,763.24	0.49%
5532026005	\$1,791.25	0.11%	5547033001	\$963.29	0.06%

5532026023	\$5,493.83	0.34%	5547033002	\$710.12	0.04%
5532026031	\$946.25	0.06%	5547033003	\$1,068.70	0.07%
5532026032	\$570.93	0.04%	5547033004	\$931.63	0.06%
5532026033	\$713.67	0.04%	5547033008	\$789.29	0.05%
5532026034	\$642.30	0.04%	5547033009	\$845.07	0.05%
5532026035	\$6,283.49	0.39%	5547033010	\$759.45	0.05%
5532026036	\$12,924.72	0.81%	5547033011	\$742.16	0.05%
5532027001	\$1,018.45	0.06%	5547033032	\$3,299.10	0.21%
5532027002	\$2,546.76	0.16%	5547033400	\$3,292.28	0.21%
5532027003	\$922.79	0.06%	5548015037	\$11,239.71	0.71%
5532027004	\$2,584.88	0.16%	5548024036	\$970.79	0.06%
5532027008	\$1,440.77	0.09%	5548024042	\$915.57	0.06%
5532027009	\$1,613.82	0.10%	5548024045	\$2,660.23	0.17%
5532027012	\$1,467.11	0.09%	5548024046	\$1,603.82	0.10%
5532027013	\$1,467.11	0.09%	5548024050	\$1,847.09	0.12%
5532027014	\$4,523.13	0.28%	5548024051	\$2,906.23	0.18%
			Private Parcels	\$1,490,216.86	93.53%
			Publicly Owned Parcels	\$103,067.14	6.47%
			All Parcels	\$1,593,284.00	100.00%