

ATTACHMENT 1

LINCOLN HEIGHTS INDUSTRIAL ZONE BUSINESS IMPROVEMENT DISTRICT RENEWAL

ASSESSMENT ENGINEER'S REPORT

*Being Renewed for a 10 Year Term Pursuant to
California Streets and Highways Code Section 36600 et seq.
Property & Business Improvement District Act of 1994, as amended*

*Prepared by
Edward V. Henning
California Registered Professional Engineer # 26549
Edward Henning & Associates*

NOVEMBER 7, 2024

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ASSESSMENT ENGINEER’S REPORT

To Whom It May Concern:

I hereby certify to the best of my professional knowledge and experience that each of the identified benefiting properties located within the proposed Lincoln Heights Industrial Zone Property and Business Improvement District ("LHIZBID" or "District") being renewed for a ten (10) year term will receive a special benefit over and above the benefits conferred on the public at large and that the amount of the proposed assessment is proportional to, and no greater than the benefits conferred on each respective property. I have personally prepared this Report and attest to all of its contents herein.

Prepared by Edward V. Henning, California Registered Professional Engineer # 26549



A handwritten signature in blue ink that reads "Edward V. Henning".

RPE #26549 October 25, 2024

Edward V. Henning

Date

(NOT VALID WITHOUT SIGNATURE AND CERTIFICATION SEAL HERE)

Introduction

This report serves as the “detailed engineer’s report” required by Section 4(b) of Article XIID of the California Constitution to support the special benefit assessments to be levied on real properties within the proposed renewed LHIZBID in the City of Los Angeles, California being renewed for a ten (10) year term. The discussion and analysis contained within this Report constitutes the required “nexus” of rationale between assessment amounts levied and special benefits conferred on real properties within the proposed LHIZBID.

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Background

The LHIZBID is a property-based benefit assessment district being renewed for a ten (10) year term pursuant to Section 36600 et seq. of the California Streets and Highways Code (as amended), also known as the Property and Business Improvement District (“PBID”) Law of 1994 (the “Act”). Due to the special benefit nature of assessments to be levied within the LHIZBID, district program costs are to be distributed amongst all identified benefiting properties based on the proportional amount of special program benefit each property is expected to derive from the assessments levied. Within the Act, frequent references are made to the concept of relative “benefit” received from assessment funded programs and activities relative to the amount of assessment levied. Only those properties expected to derive special benefits from assessment funded programs and activities may be assessed and only in an amount proportional to the relative special benefits projected to be conferred on each property.

Supplemental Article XIID Section 4(b) California Constitution **Procedures and Requirements**

Proposition 218, approved by the voters of California in November of 1996, adds a supplemental array of procedures and requirements to be carried out prior to levying a property-based assessment like the LHIZBID. These requirements are in addition to requirements imposed by State and local assessment enabling laws. These requirements were “chaptered” into law as Article XIID Section 4(b) of the California Constitution (hereinafter Article XIID).

Since Article XIID provisions will affect all subsequent calculations to be made in the final assessment formula for the LHIZBID, each of these supplemental requirements will be taken into account and addressed in this Report. The key provisions of Article XIID along with a description of how the LHIZBID complies with each of these provisions are delineated herein.

(Note: All section references below pertain to Article XIID of the California Constitution):

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Finding 1. From Section 4(a): “Identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed”

Setting

The proposed renewed LHIZBID is located in Northeast Los Angeles in the heart of the historic Lincoln Heights Industrial Zone community. The LHIZBID includes those parcels southeast of the Pasadena Freeway (Highway 110), north of the 5 Freeway, and along Avenue 26, Humboldt Street, Artesia Street, Lacy Street, Avenue 33 and Avenue 34.

General Boundary Description

The renewed LHIZBID encompasses approximately 13 blocks (in varying sizes and shapes) bordered by the Pasadena (110) Freeway on the northwest, Interstate 5 on the southwest and by Barranca Street and Pasadena Avenue on the southeast.

Benefit Zones

There are two benefit zones within the proposed renewed LHIZBID. Zone 1 includes 78 commercial /industrial parcels while Zone 2 includes 167 parcels, all residential condominiums (APN 5205-012-010 thru 194) located near the Gold Line Station just east of the 5 Freeway. Service levels will be slightly different in the two zones as are the assessment rates. These aspects are described in more detail in the Work Plan and Assessment Formula sections of this Report.

District Boundary Rationale

The proposed renewed LHIZBID boundaries are comprised of the commercial core parcels and more recently developed residential condominiums where the historic economic activity of Lincoln Heights Industrial Zone is centered. All commercial parcels and mixed-use zoned parcels delineated in the general boundary description above are included in the proposed renewed LHIZBID. Consistent with Streets and Highway Code Section 36600, parcels zoned solely residential (i.e. R-3 and less) are not included in the boundaries of the proposed LHIZBID.

The Property and Business Improvement District Law of 1994, California Streets & Highway Code § 36632(c) states:

“Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and service funded through these assessments and shall not be subject to any assessment pursuant to this part.”

The LHIZBID boundaries and boundary rationale are more fully described as follows:

Northern Boundary:

- **On the North**, commencing at the southern side of the Pasadena Freeway (110) at Pasadena Avenue (west side), (parcel 5205-004-010) running westward along the south side of the Pasadena Freeway (110), following the Avenue 26 northbound onramp to the freeway to the parcel at the northwestern corner of the intersection of Avenue 26 and the Pasadena Freeway (110) (parcels # 5205-012-901 and # 5205-012-900). The pedestrian walkway between parcels # 5205-003-008 and 5205-003-006 is excluded from the boundaries of the new BID. The pedestrian walkway has never been included in the district since 2000 because it does not have a

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parcel number, and its function is to transport children from the east side of Highway 110 to their school on the west side of Highway 110.

Western Boundary:

- **On the West**, from the northwestern corner of the intersection of the Pasadena Freeway (110) and the Golden State Freeway (parcel 5205-012-901, running southward along the east side of the Golden State freeway to parcel # 5205-013-009).

Southern Boundary:

- **On the South**, commencing from parcel at the northeastern corner of the intersection of the Golden State freeway and Barranca Street, (parcel # 5205-013-009). Services shall be provided on all sides of the residential parcel at 5205-013-009. Running eastward along the north side of Barranca Street which includes the industrial properties on the north side and excluding the single-family residential homes which are residentially zoned on the south side of Barranca. The southern boundary then runs north along the middle of Avenue 26 including the parcels from Barranca to Humboldt Street, on the west side of Avenue 26 only. Continuing eastward on both sides of Humboldt Street of the street up to the triangular parcel at the intersection of Barranca Street and Humboldt Street (parcel # 5205-015-015). The parcels on the south side of Humboldt from Avenue 26 to Avenue 33 shall be one parcel deep to on the south side to reflect the commercially zoned parcels on those blocks. The services stop at Humboldt since Humboldt Street represents the historic edge of the industrial zone district where the land uses were predominantly of an industrial or manufacturing nature. Parcels 5205-006-036, 037, 038, and 039 have been excluded from the renewed BID since they are zoned as single-family residentially zoned parcels and will not receive any special benefit from the BID services.

Eastern Boundary:

- **On the East**, commencing at the parcels at the intersection of Humboldt Street, Barranca Street and Avenue 29 including parcels # 5205-015-015, 5205-017-028 and 015 and 5205-016-021. Running northward along the east side of Humboldt Street to Avenue 33, running eastward along the north side of Avenue 33 to Pasadena Avenue (parcel # 5205-005-043) then running northward along the west side of Pasadena Avenue from Avenue 33 up to the Pasadena Freeway (110), ending at parcel 5205-004-010. Only the west side of Pasadena Avenue is included since those are the original boundaries of the current BID and that street acts as a demarcation of industrial land uses on the west side, versus predominantly single family residentially zoned individual parcels on the east side of Pasadena Avenue. The west side of Pasadena Avenue is the original boundary of the Industrial Zone BID, since it was determined in 2000, and reaffirmed during the renewal of 2010. The boundaries of the new district have been reaffirmed to include only one side of Pasadena Avenue due to the individual parcels between Pasadena Avenue west to the Golden State freeway will be cleaned under a system of special benefit sidewalk cleaning services with rational boundaries that define the historic entry and exit to the Industrial zone parcels. The intent of the special benefit services for the “Industrial Zone” was in fact, to service the individual

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parcels in the blocks and sides of blocks that were, and are, predominantly industrial, manufacturing, distribution and commercial land uses.

Summary:

A list of all parcels included in the proposed renewed LHIZBID are shown as Appendix 1, attached to this Report identified by their respective Los Angeles County assessor parcel numbers. The boundary of the proposed renewed LHIZBID is shown on the map of the LHIZBID in Appendix 2 of this Report.

All identified assessed parcels within the above-described boundaries shall be assessed to fund supplemental special benefit programs, services and improvements as outlined in the Management District Plan and this Report. All LHIZBID funded services, programs and improvements provided within the above described boundaries shall confer special benefit to identified assessed parcels inside the District boundaries and none will be provided outside of the District. Each assessed parcel within the LHIZBID will proportionately and specially benefit from the District funded programs and services (i.e. Sidewalk Operations and Security, and District Identity and Administration and Contingency).

These services, programs and improvements are intended to improve commerce, employment, rents and occupancy rates and investment viability of individually assessed parcels and businesses within the LHIZBID. The LHIZBID confers special benefits on each individually assessed parcel by deterring crime, reducing litter and debris, improving aesthetics and marketing available lease spaces of individually assessed parcels and the businesses and residential units within the LHIZBID, all considered necessary in a competitive properly managed mixed-use business district.

All District funded services programs and improvements are supplemental, above normal base level services provided by the City of Los Angeles and are only provided for the special benefit of assessed parcels within the boundaries of the proposed renewed LHIZBID.

The District includes 249 parcels, of which 245 are identified as assessable and are listed in the Assessment Roll included in this Report as Appendix 1.

Finding 2. From Section 4(a): “Separate general benefits (if any) from the special benefits conferred on parcel(s). Only special benefits are assessable. “

QUANTITATIVE BENEFIT ANALYSIS

As stipulated in Article XIIID, assessment district programs and activities confer a combination of general and special benefits, but the only program benefits that can be derived from property assessments are those that provide special benefit to the assessed properties. For the purposes of this analysis, a “general benefit” is hereby defined as: “A benefit to properties in the area and in the surrounding community or benefit to the public in general resulting from the improvement, activity, or service to be provided by the assessment levied”. “Special benefit” as defined by the Article XIIID means a distinct benefit over and above general benefits conferred on real property located in the district.

The property uses within the boundaries of the LHIZBID that will receive special benefits from LHIZBID funded programs and services are currently an array of retail, office, industrial, institutional, ecumenical,

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mixed-use residential. No parcels within the LHIZBID are zoned solely residential. Services, programs and improvements provided and funded by the LHIZBID are designed to provide special benefits as described below to identified assessed parcels and the array of land uses within the boundaries of the proposed renewed LHIZBID.

The proposed renewed LHIZBID programs, improvements and services and Year 1 – 2026 budget allocations are as follows:

Year 1 – 2026 LHIZBID Special Benefit Cost Allocations (Assessment Revenue Only)*

ZONE	Sidewalk Operations and Security	District Identity/Admin/ Contingency	TOTAL	% By Zone
	72.00%	28.00%	100.00%	
1	\$136,806	\$53,203	\$190,009	91.1271%
2	<u>\$13,321</u>	<u>\$5,180</u>	<u>\$18,501</u>	<u>8.8729%</u>
TOTAL	\$150,127	\$58,383	\$208,510	100.00%

*Table figures are rounded.

Assessed commercial/industrial parcels as well as commercial portions of mixed-use parcels, in the opinion of this Assessment Engineer, are conferred proportionate special benefits from all LHIZBID funded programs, services and improvements which are intended to attract more customers, users, visitors, employees, tenants and investors. For these parcels, LHIZBID programs, services and improvements are designed to increase business volumes, sales transactions, commercial/industrial occupancies and rental income. These programs, services and improvements are designed to improve commerce, security and aesthetic appeal for patrons, visitors and employees of these parcels within the LHIZBID by deterring crime, reducing litter and debris and marketing lease spaces available within the LHIZBID, all considered necessary in a competitive properly managed contemporary mixed-use business district.

For residential parcels and residential portions of mixed use parcels within the LHIZBID it is the opinion of this Assessment Engineer that each of these parcels and uses will specially benefit from LHIZBID funded programs and services which are designed to improve the cleanliness, security, marketability and livability of these parcels and residential units on them. The proportionate special benefits conferred on all residential parcels and units are similar to those conferred on commercial/industrial parcels within the LHIZBID. For these parcels, LHIZBID programs, services and improvements are designed to increase residential ownership and rental occupancies and income. These programs, services and improvements are designed to improve livability, security and aesthetic appeal for owners, tenants, visitors and landlords of these parcels within the LHIZBID by deterring crime, reducing litter and debris and marketing the availability of residential condominium and rental units within the LHIZBID, all considered necessary in a competitive properly managed contemporary mixed-use business district.

These benefits are particular and distinct to each and every identified and assessed parcel within the LHIZBID and are not provided to non-assessed parcels outside of the LHIZBID. These programs, services and improvements will only be provided to each individual assessed parcel within the LHIZBID boundaries and, in turn, confer proportionate "special benefits" on each assessed parcel.

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In the case of the LHIZBID, the very nature of the purpose of this District is to fund supplemental programs, services and improvements to assessed parcels within the LHIZBID boundaries above and beyond what is being currently funded either via normal tax supported methods or other funding sources. All benefits derived from the assessments to be levied on assessed parcels within the LHIZBID are for services, programs and improvements directly and specially benefiting each individual assessed parcel within the LHIZBID. No LHIZBID funded services, activities or programs will be provided outside of the LHIZBID boundaries.

While every attempt is made to provide LHIZBID services and programs to confer special benefits only to those identified assessed parcels within the LHIZBID, Article XIID stipulates that general benefits exist, either by design or unintentional, in all assessment districts and that a portion of the program costs must be considered attributable to general benefits and assigned a value. General benefits cannot be funded by assessment revenues. General benefits might be conferred on parcels within the LHIZBID, or “spillover” onto parcels surrounding the LHIZBID, or to the public at large who might be passing through the LHIZBID with no intention of transacting business within the LHIZBID or interest in the LHIZBID itself.

Based on a sampling of the Assessment Engineer Reports for the 250+ property based business improvement districts in California it is found that general benefits within these business improvement districts tend to range from 2-6% of the total costs. There are three methods that have been used by this Assessment Engineer for determining general and special benefit values within assessment districts:

- (1) The parcel-by-parcel allocation method
- (2) The program/activity line-item allocation method, and
- (3) The composite district overlay determinant method.

A majority of PBIDs in California for which this Assessment Engineer has provided assessment engineering services in conformance with Article XIID have used Method #3, the composite district overlay determinant method which will be used for the LHIZBID. This method of computing the value of general benefit involves a composite of three distinct types of general benefit – general benefit to assessed parcels within the LHIZBID, general benefit to the public at large within the LHIZBID and general benefit to parcels outside the LHIZBID. In the sections below, the use of the term “factor” means a numeric adjustment multiplier that is applied to the various components for which general benefit values are being computed.

General Benefit – Assessed Parcels within the LHIZBID

LHIZBID funded programs are narrowly designed and carefully implemented to specially benefit the assessed LHIZBID parcels and are only provided for the special benefit to each and every assessed parcel within the LHIZBID. It is the opinion of this Engineer, based on over 30 years of professional assessment engineering experience, that nearly 100% of benefits conferred on the 245 assessed parcels within the LHIZBID are distinct and special and in the case of the LHIZBID, it is projected that there are 0.25% general benefits conferred on these parcels. While this factor can typically range from 0.10% to 1.0%, this high ratio of special benefits to general benefits (low general benefit factor) is because the LHIZBID funded programs and services are specially geared to the unique needs of each parcel within the LHIZBID and are directed specially only to these parcels within the LHIZBID. This concept is further reinforced by the proportionality of special benefits conferred on each parcel within the LHIZBID as determined by the special benefit assessment formula as it is applied to the unique and varying property characteristics of

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each parcel. The computed 0.25% general benefit value on the 245 assessed parcels within the LHIZBID equates to \$521 (.25% x \$208,510).

General Benefits – Outside Parcels

While LHIZBID programs and services will not be provided directly to parcels outside the LHIZBID boundaries, it is reasonable to conclude that LHIZBID services (clean and safe) may confer an indirect general benefit on parcels adjacent to the LHIZBID boundaries. An inventory of the LHIZBID boundaries finds that the LHIZBID is immediately surrounded by 53 parcels. Of these 53 parcels, 4 are commercial/industrial zoned parcels with commercial/industrial uses and 49 are residentially zoned parcels with residential uses or public/non-profit owned parcels with public/non-profit uses. Assessment Engineering practice has found that for districts such as the LHIZBID that primarily provide clean and safe services, they may have a "spillover" general benefit on neighboring parcels immediately outside the district. Typically, a factor of 100% (1.0) is first assigned to assessed parcels within the district, then a factor range from 3% to 10% (0.03 to 0.10) is assigned to commercial/industrial zoned and used parcels directly outside the district or non-assessed parcels within the district, then a factor range from 0.5% to 3.0% (0.005 to 0.03) is assigned to residential zoned and used parcels or public/non-profit owned and occupied parcels directly outside the district.

The 53 parcels directly outside the LHIZBID boundaries can reasonably be assumed to receive some indirect general benefit as a result of LHIZBID funded programs, services and improvements. Based on over 30 years of assessment engineering experience, it is the opinion of this Engineer that a benefit factor of 1.0 be attributed to the 245 assessed parcels within the LHIZBID, a benefit factor of 0.10 be attributed to general benefits conferred on the 4 parcels and uses located adjacent to or across the street from assessed parcels as well as the 4 non-assessed parcels within the LHIZBID, and a benefit factor of 0.03 be attributed to general benefits conferred on the 49 residential parcels and uses and/or public/non-profit owned and occupied parcels located adjacent to or across the street from assessed parcels within the LHIZBID. The cumulative dollar value of this general benefit type equates to \$1,931 (\$340 + \$340 + \$1,251) as delineated in the following Table:

Parcel Type	Quantity	Benefit Factor	Benefit Units	Benefit Percent	Benefit Value
Assessed Parcels Within BID	245	1.000	245.00	99.0820%	\$208,510
Non-assessed Parcel Within BID	4	0.100	0.40	0.1618%	\$340
Parcels Out	4	0.100	0.40	0.1618%	\$340
Resid, Gov, Non-Profit Parcels Out	49	0.030	<u>1.47</u>	<u>0.5945%</u>	<u>\$1,251</u>
TOTAL			247.27	100.00%	\$210,441*

*Table figures are rounded.

General Benefit - Public At Large

While the LHIZBID funded programs are narrowly designed and carefully implemented to specially benefit the assessed LHIZBID parcels and are only provided for the special benefit to each and every assessed parcel within the LHIZBID, these programs also provide general benefits to the public at large within the LHIZBID.

For districts such as the proposed renewed LHIZBID, assessment Engineering experience in California based on several formal pedestrian intercept surveys has found that generally over 95% of people moving about within district boundaries are engaged in business and/or activities related to assessed parcels and

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buildings and businesses/residences contained in them within the district, while the public at large “just passing through” is typically 5% or less. Districts with high levels of transit connecting nodes and patrons may have higher levels of general benefits conferred on non-engaged “passers-through” i.e. the public at large.

Tangible services and improvements such as security, benches and shade trees would confer higher levels of general benefits on the public at large than say steam cleaned sidewalks, planters, decorative pavement and other general district management and operation activities. Typically, a factor range from 1% to 5% (0.03 to 0.08) is assigned to tangible streetscape/sidewalk type services, programs and improvements such as security, benches and shade trees; in turn, a factor range from 0.5% to 1.5% (0.005 to 0.015) is assigned to intangible services, programs and improvements such as sidewalk and pavement cleaning, general landscape improvements and ancillary services such as district management, operations and overhead.

Based on a sampling of Assessment Engineer Reports for the 250+ property based business improvement districts in California, the nature of the proposed renewed LHIZBID funded programs and over 30 years of assessment engineering experience, it is the opinion of this Engineer that districtwide general benefit factors for each of the LHIZBID funded special benefit program element costs that most likely provide a general benefit to the public at large are as shown in the Table below. These factors are applied to each program element costs in order to compute the dollar and percent value of districtwide general benefits to the public at large. The total dollar value of this general benefit type, public at large, equates to \$2,544 as delineated in the following Table:

	A	B	C	E
Program Element	Dollar Allocation	General Benefit Percent	General Benefit Factor	General Benefit Value (A x C)
Sidewalk Operations and Security	\$150,127	1.50%	0.0150	\$2,252
District Identity/ Admin/ Contingency	<u>\$58,383</u>	0.50%	0.0050	<u>\$292</u>
Total	\$208,510*			\$2,544

*Table figures are rounded.

Composite General Benefit

Based on the general benefit values delineated in the three sections above, the total value of districtwide general benefits conferred on assessed parcels within the LHIZBID, on parcels outside the LHIZBID, and on the public at large, equates to \$4,996 (\$521 + \$1,931 + \$2,544) or 2.34%. For the purposes of this analysis, the districtwide general benefit factor of 2.34% will be conservatively rounded up to 2.5% or \$5,346. This leaves a value of 97.5% assigned to special benefit related costs. The districtwide general benefit value of \$5,346 when added to the special benefit value of \$208,510 (Year 1 – 2026 assessments) equates to a total Year 1 – 2026 program cost of \$213,856. Remaining costs that are attributed to districtwide general benefits will need to be derived from other non-assessment sources.

The program special benefit related cost allocations of the LHIZBID assessment revenues for Year 1 (2026) are shown in the Table on page 16 of this Report. The projected program special benefit related cost allocations of the LHIZBID assessment revenues for the 10-year LHIZBID term, assuming an 8% maximum annual assessment rate increase, are shown in the Table on pages 17-18 of this Report.

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A breakdown of projected special and districtwide general benefits for each year of the 10-year term, assuming an 8% maximum annual assessment rate increase is shown in the following Table:

10-year Special + Districtwide General Benefits*

(Assumes 8% max rate increase per year)

YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 1 - 2026	1	SIDEWALK OPERATIONS AND SECURITY	\$136,806	\$3,508	\$140,314	72.00%
		DISTRICT IDENTITY, ADMIN, CONTINGENCY	\$53,203	\$1,364	\$54,567	28.00%
		TOTAL	\$190,009	\$4,872	\$194,881	100.00%
	2	SIDEWALK OPERATIONS AND SECURITY	\$13,321	\$341	\$13,662	72.00%
		DISTRICT IDENTITY, ADMIN, CONTINGENCY	\$5,180	\$133	\$5,313	28.00%
		TOTAL	\$18,501	\$474	\$18,975	100.00%
	1&2	SIDEWALK OPERATIONS AND SECURITY	\$150,127	\$3,849	\$153,976	72.00%
	1&2	DISTRICT IDENTITY, ADMIN, CONTINGENCY	\$58,383	\$1,497	\$59,880	28.00%
	1&2	TOTAL	\$208,510	\$5,346	\$213,856	100.00%
YR 2 - 2027	1	SIDEWALK OPERATIONS AND SECURITY	\$147,750	\$3,789	\$151,539	72.00%
		DISTRICT IDENTITY, ADMIN, CONTINGENCY	\$57,459	\$1,473	\$58,932	28.00%
		TOTAL	\$205,209	\$5,262	\$210,471	100.00%
		SIDEWALK OPERATIONS AND SECURITY	\$14,387	\$368	\$14,755	72.00%
	2	DISTRICT IDENTITY, ADMIN, CONTINGENCY	\$5,594	\$144	\$5,738	28.00%
		TOTAL	\$19,981	\$512	\$20,493	100.00%
	1&2	SIDEWALK OPERATIONS AND SECURITY	\$162,137	\$4,157	\$166,294	72.00%
	1&2	DISTRICT IDENTITY, ADMIN, CONTINGENCY	\$63,053	\$1,617	\$64,670	28.00%
	1&2	TOTAL	\$225,190	\$5,774	\$230,964	100.00%
YR 3 - 2028	1	SIDEWALK OPERATIONS AND SECURITY	\$159,570	\$4,092	\$163,662	72.00%
		DISTRICT IDENTITY, ADMIN, CONTINGENCY	\$62,056	\$1,591	\$63,647	28.00%
		TOTAL	\$221,626	\$5,683	\$227,309	100.00%
		SIDEWALK OPERATIONS AND SECURITY	\$15,538	\$397	\$15,935	72.00%
	2	DISTRICT IDENTITY, ADMIN, CONTINGENCY	\$6,042	\$156	\$6,198	28.00%
		TOTAL	\$21,580	\$553	\$22,133	100.00%
	1&2	SIDEWALK OPERATIONS AND SECURITY	\$175,108	\$4,489	\$179,597	72.00%
	1&2	DISTRICT IDENTITY, ADMIN, CONTINGENCY	\$68,098	\$1,747	\$69,845	28.00%
	1&2	TOTAL	\$243,206	\$6,236	\$249,442	100.00%
YR 4 - 2029	1	SIDEWALK OPERATIONS AND SECURITY	\$172,336	\$4,419	\$176,755	72.00%

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		DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$67,020</u>	<u>\$1,718</u>	<u>\$68,738</u>	<u>28.00%</u>
		TOTAL	\$239,356	\$6,137	\$245,493	100.00%
		SIDEWALK OPERATIONS AND SECURITY	\$16,781	\$429	\$17,210	72.00%
	2	DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$6,525</u>	<u>\$168</u>	<u>\$6,693</u>	<u>28.00%</u>
		TOTAL	\$23,306	\$597	\$23,903	100.00%
	1&2	SIDEWALK OPERATIONS AND SECURITY	\$189,117	\$4,848	\$193,965	72.00%
	1&2	DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$73,545</u>	<u>\$1,886</u>	<u>\$75,431</u>	<u>28.00%</u>
	1&2	TOTAL	\$262,662	\$6,734	\$269,396	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 5 - 2030	1	SIDEWALK OPERATIONS AND SECURITY	\$186,123	\$4,773	\$190,896	72.00%
		DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$72,382</u>	<u>\$1,855</u>	<u>\$74,237</u>	<u>28.00%</u>
		TOTAL	\$258,505	\$6,628	\$265,133	100.00%
		SIDEWALK OPERATIONS AND SECURITY	\$18,123	\$463	\$18,586	72.00%
	2	DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$7,047</u>	<u>\$181</u>	<u>\$7,228</u>	<u>28.00%</u>
		TOTAL	\$25,170	\$644	\$25,814	100.00%
	1&2	SIDEWALK OPERATIONS AND SECURITY	\$204,246	\$5,236	\$209,482	72.00%
	1&2	DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$79,429</u>	<u>\$2,036</u>	<u>\$81,465</u>	<u>28.00%</u>
	1&2	TOTAL	\$283,675	\$7,272	\$290,947	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 6 - 2031	1	SIDEWALK OPERATIONS AND SECURITY	\$201,013	\$5,155	\$206,168	72.00%
		DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$78,173</u>	<u>\$2,003</u>	<u>\$80,176</u>	<u>28.00%</u>
		TOTAL	\$279,186	\$7,158	\$286,344	100.00%
		SIDEWALK OPERATIONS AND SECURITY	\$19,573	\$500	\$20,073	72.00%
	2	DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$7,611</u>	<u>\$195</u>	<u>\$7,806</u>	<u>28.00%</u>
		TOTAL	\$27,184	\$695	\$27,879	100.00%
	1&2	SIDEWALK OPERATIONS AND SECURITY	\$220,586	\$5,655	\$226,241	72.00%
	1&2	DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$85,784</u>	<u>\$2,198</u>	<u>\$87,982</u>	<u>28.00%</u>
	1&2	TOTAL	\$306,370	\$7,853	\$314,223	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 7 - 2032	1	SIDEWALK OPERATIONS AND SECURITY	\$217,094	\$5,567	\$222,661	72.00%
		DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$84,427</u>	<u>\$2,163</u>	<u>\$86,590</u>	<u>28.00%</u>
		TOTAL	\$301,521	\$7,730	\$309,251	100.00%
		SIDEWALK OPERATIONS AND SECURITY	\$21,139	\$540	\$21,679	72.00%
	2	DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$8,220</u>	<u>\$211</u>	<u>\$8,431</u>	<u>28.00%</u>
		TOTAL	\$29,359	\$751	\$30,110	100.00%
	1&2	SIDEWALK OPERATIONS AND SECURITY	\$238,233	\$6,107	\$244,340	72.00%
	1&2	DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$92,647</u>	<u>\$2,374</u>	<u>\$95,021</u>	<u>28.00%</u>
	1&2	TOTAL	\$330,880	\$8,481	\$339,361	100.00%

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YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 8 - 2033	1	SIDEWALK OPERATIONS AND SECURITY	\$234,462	\$6,012	\$240,474	72.00%
		DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$91,181</u>	<u>\$2,336</u>	<u>\$93,517</u>	<u>28.00%</u>
		TOTAL	\$325,643	\$8,348	\$333,991	100.00%
		SIDEWALK OPERATIONS AND SECURITY	\$22,830	\$583	\$23,413	72.00%
	2	DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$8,878</u>	<u>\$228</u>	<u>\$9,106</u>	<u>28.00%</u>
		TOTAL	\$31,708	\$811	\$32,519	100.00%
	1&2	SIDEWALK OPERATIONS AND SECURITY	\$257,292	\$6,595	\$263,887	72.00%
	1&2	DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$100,059</u>	<u>\$2,564</u>	<u>\$102,623</u>	<u>28.00%</u>
	1&2	TOTAL	\$357,351	\$9,159	\$366,510	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 9 - 2034	1	SIDEWALK OPERATIONS AND SECURITY	\$253,219	\$6,493	\$259,712	72.00%
		DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$98,475</u>	<u>\$2,523</u>	<u>\$100,998</u>	<u>28.00%</u>
		TOTAL	\$351,694	\$9,016	\$360,710	100.00%
		SIDEWALK OPERATIONS AND SECURITY	\$24,656	\$630	\$25,286	72.00%
	2	DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$9,588</u>	<u>\$246</u>	<u>\$9,834</u>	<u>28.00%</u>
		TOTAL	\$34,244	\$876	\$35,120	100.00%
	1&2	SIDEWALK OPERATIONS AND SECURITY	\$277,875	\$7,123	\$284,998	72.00%
	1&2	DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$108,063</u>	<u>\$2,769</u>	<u>\$110,832</u>	<u>28.00%</u>
	1&2	TOTAL	\$385,938	\$9,892	\$395,830	100.00%
YR	ZONE	PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
YR 10 - 2035	1	SIDEWALK OPERATIONS AND SECURITY	\$273,477	\$7,012	\$280,489	72.00%
		DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$106,353</u>	<u>\$2,725</u>	<u>\$109,078</u>	<u>28.00%</u>
		TOTAL	\$379,830	\$9,737	\$389,567	100.00%
		SIDEWALK OPERATIONS AND SECURITY	\$26,628	\$680	\$27,308	72.00%
	2	DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$10,355</u>	<u>\$266</u>	<u>\$10,621</u>	<u>28.00%</u>
		TOTAL	\$36,983	\$946	\$37,929	100.00%
	1&2	SIDEWALK OPERATIONS AND SECURITY	\$300,105	\$7,692	\$307,797	72.00%
	1&2	DISTRICT IDENTITY, ADMIN, CONTINGENCY	<u>\$116,708</u>	<u>\$2,991</u>	<u>\$119,699</u>	<u>28.00%</u>
	1&2	TOTAL	\$416,813	\$10,683	\$427,496	100.00%

*Table figures are rounded.

LHIZBID WORK PLAN

Overview

The services, programs and improvements to be funded by the LHIZBID include Sidewalk Operations and Security, and District Identity and Administration and Contingency. The property uses within the boundaries of the LHIZBID that will receive special benefits from LHIZBID funded programs, services and improvements are currently an array of retail, office, industrial, institutional, ecumenical and mixed-use residential. Services, programs and improvements provided and funded by the LHIZBID are primarily

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designed to provide special benefits as described below to identified assessed parcels within the boundaries of the LHIZBID..

These special benefits are particular and distinct to each and every identified assessed parcel within the LHIZBID and are not provided to non-assessed parcels outside of the LHIZBID. These programs, services and improvements will only be provided to each individual assessed parcel within the LHIZBID boundaries and, in turn, confer proportionate "special benefits" on each assessed parcel.

The very nature of the purpose of the LHIZBID is to fund supplemental programs, services and improvements to assessed parcels within the LHIZBID boundaries above and beyond the base line services provided by the City of Los Angeles. The City of Los Angeles does not provide these supplemental programs and services to the assessed parcels within the boundaries of the LHIZBID. All benefits derived from the assessments to be levied on assessed parcels within the LHIZBID are for services, programs and improvements directly and specially benefiting each individual assessed parcel within the LHIZBID. No LHIZBID funded services, activities or programs will be provided outside of the LHIZBID boundaries.

The program special benefit cost allocations of the LHIZBID assessment revenues for Year 1 (2026) are shown in the Table on page 16 of this Report. The projected program special benefit cost allocations of the LHIZBID assessment revenues for the 10-year LHIZBID term, assuming an 8% maximum annual assessment rate increase, are shown in the Table on pages 17-18 of this Report.

WORK PLAN DETAILS

The services to be provided by the LHIZBID (i.e. Sidewalk Operations and Security, and District Identity and Administration and Contingency) are all designed to contribute to the commercial/industrial and residential mix to ensure economic success and vitality of the LHIZBID. The assessed parcels in the LHIZBID will specially benefit from the LHIZBID programs in the form of increasing commerce and improving economic success, livability and vitality through meeting the LHIZBID goals: to improve security, cleanliness, beautification, landscaping, livability and to attract and retain businesses and services, generate more pedestrian and visitor traffic and to increase commerce and improve the economic viability of each individual assessed parcel.

Assessed commercial/industrial parcels as well as commercial portions of mixed-use parcels are conferred proportionate special benefits from all LHIZBID funded programs, services and improvements which are intended to attract more customers, users, visitors, employees, tenants and investors. For these parcels, LHIZBID programs, services and improvements are designed to increase business volumes, sales transactions, commercial/industrial occupancies and rental income. These programs, services and improvements are designed to improve commerce, security and aesthetic appeal for patrons, visitors and employees of these parcels within the LHIZBID by deterring crime, reducing litter and debris and marketing lease spaces available within the LHIZBID, all considered necessary in a competitive properly managed contemporary mixed-use business district.

For residential parcels and residential portions of mixed use parcels within the LHIZBID it is the opinion of this Assessment Engineer that each of these parcels and uses will specially benefit from LHIZBID funded programs and services which are designed to improve the cleanliness, security, marketability and livability of these parcels and residential units on them. The proportionate special benefits conferred on all residential parcels and units are similar to those conferred on commercial/industrial parcels within the

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LHIZBID. For these parcels, LHIZBID programs, services and improvements are designed to increase residential ownership and rental occupancies and income. These programs, services and improvements are designed to improve livability, security and aesthetic appeal for owners, tenants, visitors and landlords of these parcels within the LHIZBID by deterring crime, reducing litter and debris and marketing the availability of residential condominium and rental units within the LHIZBID, all considered necessary in a competitive properly managed contemporary mixed-use business district.

These benefits are particular and distinct to each and every identified and assessed parcel within the LHIZBID and are not provided to non-assessed parcels outside of the LHIZBID. These programs, services and improvements will only be provided to each individual assessed parcel within the LHIZBID boundaries and, in turn, confer proportionate "special benefits" to each assessed parcel.

The following programs, services and improvements are proposed by the LHIZBID to specially benefit each and every individually assessed parcel within the LHIZBID boundaries. LHIZBID services, programs and improvements will not be provided to parcels outside the LHIZBID boundary.

Sidewalk Operations and Security:

\$ 150,127 (Special Benefit) + \$ 3,849 (General Benefit) = \$ 153,976 (72%)

The special benefit services related to Sidewalk Operations and Security respond to issues between the curb and property line of each parcel fronting onto a public street. Such special benefit services include but are not limited to cleaning personnel, vehicles, sidewalk power washing, security, trash disposal, sidewalk sweeping, landscaping services, graffiti removal and tree planting, sanitation, and trimming.

- Landscaping services includes landscaping care, watering and weed removal services throughout the entire District at the discretion of the property owners, at a frequency determined by the Owners’ Association. These services will be provided in the renewed LHIZBID as needed.
- Sanitation personnel will work on a regular basis sweeping up trash and litter from the sidewalks and gutters of the District at a frequency determined by the Owners’ Association. The frequency of sidewalk sweeping is projected to be 5 days per week, year-round.
- Graffiti removal entails receiving reports of and then removal of graffiti throughout the District.
- A safety team working with the sanitation crew will provide on-site services to increase the safety of business, residents, customers, and property owners throughout the district.
- Security services shall be provided to deter that illegal parking and pop-up, unlicensed outdoor markets do not occur as they have in the past.

It is noted that the only distinction in the delivery of Zone 2 services compared to Zone 1 services, is that Zone 2 parcels (all residential condominiums) will receive regular sidewalk pressure washing services, at least 6 times per year. Only Zone 2 parcels will receive pressure washing services. The same Zone 2 services and related costs will apply to similar residential condominium projects that may be built in the future within the boundaries of the LHIZBID. The increase in assessments for the supplemental pressure washing services will be funded by an increase in Zone 2 residential condominium parcels building square footage annual costs. The difference in building square footage costs in Zone 1 compared to Zone 2 is an extra \$.03 per square foot per

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year, to fund these pressure washing services. Otherwise, the entire district will retain the same sidewalk sweeping, trash removal and graffiti removal services.

The goal of the Sidewalk Operations and Security work plan component is to ensure that the frontage for all identified assessed parcels are clean and well maintained, thereby creating an attractive District for the special benefit of every assessed District parcel. These supplemental services will assist in creating a clean and orderly environment for the special benefit of each assessed parcel in the District. A dirty environment deters commerce and may fail to attract patrons and visitors and reduce commercial/industrial rents and commercial/industrial occupancies.

For the array of land uses within the District (i.e. retail, office, grocery, restaurants, parking, mixed-use residential), this work plan component is designed to increase pedestrian traffic to and from the City owned parking lots as well as the Gold Line mass transit stops throughout the district. Each assessed parcel will specially benefit from the Sidewalk Operations and Security programs which will only be provided to, and for the direct benefit of, each identified assessed parcel within the District boundaries.

District Identity and Administration and Contingency:

$$\text{\$ 58,383 (Special Benefit)} + \text{\$ 1,497 (General Benefit)} = \text{\$ 59,880 (28\%)}$$

The District Identity and Administration and Contingency component of the Special Benefits services strive to build the identity of the Lincoln Heights Industrial Zone district from where it is today. Furthermore, this section of the Plan will provide staffing to oversee the special benefit services and provide a fund for delinquencies in the district annual assessment schedule. The District Identity services would include, but not be limited to:

- Maintaining and updating the website to promote available retail opportunities, identify properties for lease or for sale and promote the new programs that the LHIZBID will fund.
- Funding banner programs for the main commercial corridors.
- Funding social media/public relations, website enhancement and outreach to the public.
- Funding other programs that bring a positive light to the LHIZBID to benefit the individual parcel owners in the district.
- Employing strategies to increase “demand” on local retailers, commercial office space and residential units throughout the district.
- Staff and administrative services including rent, insurance, accounting, legal, utilities.
- Contingency and reserve funds for delinquencies as well as a reserve fund for capital improvement projects in the district. In addition, any annual budget surplus will be incorporated into the subsequent year’s LHIZBID budget in accordance with City policy. Within the constraints of the annual adjustment, annual assessments will be set to account for surpluses carried forward in accordance with City policy.

With the District Identity special benefit services, the Owners’ Association will continue to use its current website to promote the assessed renewed LHIZBID parcels in an effort to increase awareness of the District as a destination for consumers and tenants and increase occupancy and commerce on the

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assessed parcels. The website is designed to provide visitors with information about the renewed LHIZBID and comply with the open meetings and records provisions of the Brown Act.

The Administration Services component includes activities such as: personnel, operations, professional services (e.g. legal, accounting, insurance), production of the Annual Planning Report and Budget, preparation for the regular and Annual Board meetings, preparation of taxes, City required quarterly reports, newsletters, facilitation of meetings of the Owners’ Association, Brown Act compliance, outreach to District property and business owners, and participation in professional peer/best practice forums such as the LA BID Consortium, the California Downtown Association or the International Downtown Association.

The Administration Services component is key to the proper expenditure of District assessment funds and the administration of District programs and activities for the special benefit of all parcels and land uses within the renewed LHIZBID. The Administration work plan component exists only for the purposes of the District, and directly relates to the implementation of cleaning and beautification, district identity and improvement programs and services, which specially benefit each identified assessed parcel within the District boundaries.

In summary, all LHIZBID funded services, programs and improvements described above confer special benefits to identified assessed parcels inside the LHIZBID boundaries and none will be provided outside of the LHIZBID. Each assessed parcel within the LHIZBID will proportionately specially benefit from Sidewalk Operations and Security, and District Identity and Administration and Contingency. These services, programs and improvements are intended to improve commerce, employment, livability, rents and occupancy rates of assessed parcels within the LHIZBID by deterring crime, reducing litter, installing physical improvements and professionally marketing goods, services and spaces available within the LHIZBID, all necessary in a competitive properly managed contemporary business district. All LHIZBID funded services programs and improvements are considered supplemental, above normal base level services provided by the City of Los Angeles and are only provided for the special benefit of each and every assessed parcel within the boundaries of the LHIZBID.

WORK PLAN BUDGET

Each identified assessed parcel within the LHIZBID will be assessed the full amount of the proportionate special benefit conferred upon it. The projected LHIZBID program special benefit (assessments) allocation budget for Year 1 (2026) is shown in the following Table:

LHIZBID Year 1 (2026) Special Benefit Assessment Budget*

ZONE	Sidewalk Operations and Security	District Identity/Admin/ Contingency	TOTAL	% By Zone
	72.00%	28.00%	100.00%	
1	\$136,806	\$53,203	\$190,009	91.1271%
2	\$13,321	\$5,180	\$18,501	8.8729%
TOTAL	\$150,127	\$58,383	\$208,510	100.00%

*Table figures are rounded.

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In order to carry out the LHIZBID programs outlined in the previous section, a Year 1-2026 assessment budget of \$208,510 is projected. Since the LHIZBID is planned for a 10-year renewal term, projected program costs for future years (Years 2-10) are set at the inception of the LHIZBID. While future inflationary and other program cost increases are unknown at this point, a built in maximum increase of 8% per year, commensurate to special benefits conferred on each assessed parcel, is incorporated into the projected program costs and assessment rates for the 10-year LHIZBID term.

Funding carryovers, if any, may be reapportioned the following year for related programs, services and improvements in accordance with The Management District Plan. Detailed annual budgets will be prepared by the Owners’ Association Board and included in the Annual Report for the City Council’s review and approval.

It is recognized that market conditions may cause the cost of providing goods and services to fluctuate from year to year during the 10-year term of the proposed renewed LHIZBID. Accordingly, the Owners’ Association shall have the ability to reallocate up to 10% any budget line item within the budget categories, based on such cost fluctuations subject to the review and approval by the Owners’ Association Board. Such reallocation will be included in the Annual Report for the approval by the City of Los Angeles City Council pursuant to the Streets and Highways Code Section 36650. Any accrued interest or delinquent payments may be expended in any budget category in accordance with The Management District Plan.

A 10-year projected LHIZBID special benefit budget is shown in the following Table:

YEAR 1-10 PROJECTED LHIZBID ASSESSMENT BUDGET SUMMARY (Special Benefits)*
(Assumes 8% max rate increase per year)

YR	ZONE	Sidewalk Operations and Security	District Identity/ Admin/ Contingency	TOTAL
		72%	28%	100%
1	1	\$136,806	\$53,203	\$190,009
	2	<u>\$13,321</u>	<u>\$5,180</u>	<u>\$18,501</u>
	TOTAL	\$150,127	\$58,383	\$208,510
2	1	\$147,750	\$57,459	\$205,209
	2	<u>\$14,387</u>	<u>\$5,594</u>	<u>\$19,981</u>
	TOTAL	\$162,137	\$63,053	\$225,190
3	1	\$159,570	\$62,056	\$221,626
	2	<u>\$15,538</u>	<u>\$6,042</u>	<u>\$21,580</u>
	TOTAL	\$175,108	\$68,098	\$243,206
4	1	\$172,336	\$67,020	\$239,356
	2	<u>\$16,781</u>	<u>\$6,525</u>	<u>\$23,306</u>
	TOTAL	\$189,117	\$73,545	\$262,662
5	1	\$186,123	\$72,382	\$258,505

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	2	<u>\$18,123</u>	<u>\$7,047</u>	<u>\$25,170</u>
	TOTAL	\$204,246	\$79,429	\$283,675
6	1	\$201,013	\$78,173	\$279,186
	2	<u>\$19,573</u>	<u>\$7,611</u>	<u>\$27,184</u>
	TOTAL	\$220,586	\$85,784	\$306,370
7	1	\$217,094	\$84,427	\$301,521
	2	<u>\$21,139</u>	<u>\$8,220</u>	<u>\$29,359</u>
	TOTAL	\$238,233	\$92,647	\$330,880
8	1	\$234,462	\$91,181	\$325,643
	2	<u>\$22,830</u>	<u>\$8,878</u>	<u>\$31,708</u>
	TOTAL	\$257,292	\$100,059	\$357,351
9	1	\$253,219	\$98,475	\$351,694
	2	<u>\$24,656</u>	<u>\$9,588</u>	<u>\$34,244</u>
	TOTAL	\$277,875	\$108,063	\$385,938
10	1	\$273,477	\$106,353	\$379,830
	2	<u>\$26,628</u>	<u>\$10,355</u>	<u>\$36,983</u>
	TOTAL	\$300,105	\$116,708	\$416,813

*Table figures are rounded.

The LHIZBID assessments may increase for each individual parcel each year during the 10-year effective operating period, but not to exceed 8% per year commensurate to special benefits received by each assessed parcel and must be approved by the Owners’ Association Board of Directors and included in the Annual Report and approved by the City of Los Angeles City Council. Any accrued interest and delinquent payments will be expended within the budgeted categories. The Owners’ Association Board of the Directors (“Property Owners’ Association of the LHIZBID) shall determine the percentage increase, if any, to the annual assessment, not to exceed 8% per year. The Owners’ Association Executive Director shall communicate the annual increase to the City each year in which the LHIZBID operates at a time determined in the Administration Contract held between the Owners’ Association and the City of Los Angeles. No bonds are to be issued in conjunction with the proposed LHIZBID.

Pursuant to Section 36671 of the Streets and Highways Code, any funds remaining after the 10th year of operation will be rolled over into the renewal budget or returned to stakeholders in accordance with City policies and State Law. LHIZBID assessment funds may be used to pay for costs related to the following LHIZBID renewal term. If the LHIZBID is not renewed or terminated for any reason, unencumbered/unexpended funds will be returned to the property owners in accordance with City policies and State Law.

Finding 3. From Section 4(a): “(Determine) the proportionate special benefit derived by each parcel in relationship to the entirety of the.....cost of public improvement(s) or the maintenance and operation expenses.....or the cost of the property related service being provided.

Each identified assessed parcel within the LHIZBID will be assessed based on property characteristics

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unique only to that parcel. Based on the specific needs and corresponding nature of the program activities to be funded by the proposed renewed LHIZBID (i.e. Sidewalk Operations and Security, and District Identity and Administration and Contingency), it is the opinion of this Assessment Engineer that the assessment factors on which to base assessment rates relate directly to the proportionate amount of building area and land area of each parcel within two benefit zones.

The calculated assessment rates are applied to the actual measured parameters of each parcel and thereby are proportional to each and every other identified assessed parcel within the LHIZBID. Larger parcels and those with larger buildings are projected to impact the demand for services and programs to a greater extent than smaller parcels or smaller buildings and thus, are assigned a greater proportionate degree of assessment program and service costs. The proportionality is further achieved by setting targeted formula component weights for the respective parcel by parcel identified property attributes. The assessment rates set for each benefit zone are determined by the projected costs of service levels and programs proposed for each zone.

The proportionate special benefit cost for each parcel has been calculated based on proportionate formula components and is listed as an attachment to the Management District Plan and this Report. The individual percentages (i.e. proportionate relationship to the total special benefit related program and activity costs) is computed by dividing the individual parcel assessment by the total special benefit program related costs.

Finding 4. From Section 4(a): “No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”

Not only are the proposed program costs reasonable due to the benefit of group purchasing and contracting which is possible through the proposed LHIZBID, they are also considerably less than other options considered by the LHIZBID Renewal Committee. The actual assessment rates for each parcel within the LHIZBID directly relate to the level of service and, in turn, special benefit to be conferred on each parcel based on the respective gross building area and land area of each parcel (residential condominium building area is based on interior building pad area) within two benefit zones.

Finding 5. From Section 4(a): “Parcels.....that are owned or used by any (public) agency shall not be exempt from assessment.....”

Article XIIID states that “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.” There are currently 18 publicly owned parcels within the boundaries of the proposed renewed LHIZBID with 5 owned by the City of Los Angeles, 9 owned by LA City Department of Water and Power. 2 owned and the Los Angeles Metropolitan Transit Authority and 2 owned by Union Pacific Railway Company. The latter 4 parcels have been determined by this Assessment Engineer to be non-assessable as described in the section below. Each of the remaining 14 publicly owned parcels and facilities within the proposed renewed LHIZBID will proportionately specially benefit as delineated herein from the proposed renewed LHIZBID funded supplemental services, programs and improvements similarly to privately owned parcels.

For the 14 assessed publicly owned parcels and facilities, each of these parcels specially benefit from proposed LHIZBID funded programs and services from cleaner and safer facility entrances and

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perimeters. In addition, the proposed LHIZBID funded district identity programs benefit publicly owned parcels by announcing public events and activities held at these public facilities and apprise employees of important LHIZBID news, security issues and alerts and crime statistics. These services and programs are designed to improve the safety and cleanliness and usability of each publicly owned assessed parcel and facility within the LHIZBID by deterring crime, reducing litter and debris, all considered detractors to employment, visitation and use of public facilities if not contained and properly managed.

It is the opinion of this Assessment Engineer that there is no clear and convincing evidence that the 14 assessed publicly owned parcels and public facilities would not receive special benefits comparable to privately owned parcels and thus, will not be exempt from assessments and will be assessed fully as described herein. The 4 non-identified, non-assessed public/quasi-publicly owned parcels within the LHIZBID special circumstances are discussed below:

1. APN 5205-003-802 (UP RR owned active RR ROW):

This parcel is part of a fragmented public/quasi-publicly owned ROW corridor for an active commuter rail line. In the opinion of this Assessment Engineer, rail lines/ROWs, public utility ROWs and public streets are not conferred special benefits from LHIZBID activities, services and improvements and thus, are not assessed. Based on this finding, this parcel shall be exempt from LHIZBID assessments.

2. APN 5205-003-902 (LAMTA owned active RR ROW):

This parcel is part of a fragmented public/quasi-publicly owned ROW corridor for an active commuter rail line. In the opinion of this Assessment Engineer, rail lines/ROWs, public utility ROWs and public streets are not conferred special benefits from LHIZBID activities, services and improvements and thus, are not assessed. Based on this finding, this parcel shall be exempt from LHIZBID assessments.

3. APN 5205-012-802 (UP RR owned abandoned RR ROW):

This parcel was part of a fragmented public/quasi-publicly owned ROW corridor for an abandoned rail line. This triangular fragment now lies within the street right of way at the intersection of Humboldt Street and Avenue 26. In the opinion of this Assessment Engineer, rail lines/ROWs, public utility ROWs and public streets are not conferred special benefits from LHIZBID activities, services and improvements and thus, are not assessed. Based on this finding, this parcel shall be exempt from LHIZBID assessments.

4. APN 5205-012-903 (LAMTA owned active RR ROW):

This parcel is part of a fragmented public/quasi-publicly owned ROW corridor for an active commuter rail line. In the opinion of this Assessment Engineer, rail lines/ROWs, public utility ROWs and public streets are not conferred special benefits from LHIZBID activities, services and improvements and thus, are not assessed. Based on this finding, this parcel shall be exempt from LHIZBID assessments.

A listing of each publicly owned parcel and the respective Year 1 assessment within the proposed renewed LHIZBID is shown in the Table below:

PUBLICLY OWNED PARCELS

APN	Legal Owner	Site Street	Year 1 Assessment	% of Total
5205 002 901	City of Los Angeles	*No Site Address*	\$1,745.00	0.84%
5205 002 902	City of Los Angeles	*No Site Address*	\$9,965.08	4.78%
5205 003 901	City of Los Angeles	*No Site Address*	\$4,486.65	2.15%
5205 012 900	City of Los Angeles	*No Site Address*	\$1,437.50	0.69%

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5205 012 901	City of Los Angeles	*No Site Address*	\$675.15	0.32%
TOTAL			\$18,309.38	8.78%

5205 009 900	L A City Dept of Water & Power	2600 Artesian St	\$7,405.20	3.55%
5205 009 901	L A City Dept of Water & Power	*No Site Address*	\$1,372.10	0.66%
5205 010 900	L A City Dept of Water & Power	3101 Artesian St	\$5,865.97	2.81%
5205 010 901	L A City Dept of Water & Power	2665 Artesian St	\$3,612.01	1.73%
5205 010 902	L A City Dept of Water & Power	*No Site Address*	\$728.75	0.35%
5205 010 903	L A City Dept of Water & Power	2633 Artesian St	\$370.00	0.18%
5205 010 904	L A City Dept of Water & Power	*No Site Address*	\$370.00	0.18%
5205 010 905	L A City Dept of Water & Power	2633 Artesian St	\$370.00	0.18%
5205 010 906	L A City Dept of Water & Power	*No Site Address*	\$3,441.25	1.65%
TOTAL			\$23,535.28	11.29%

5205 003 802	UNION PACIFIC		\$0.00	0.00%
5205 003 902	LAMTA		\$0.00	0.00%
5205 012 802	UNION PACIFIC		\$0.00	0.00%
5205 012 903	LAMTA		\$0.00	0.00%
GRAND TOTAL			\$41,844.66	20.59%

Finding 6. From Section 4(b): “All assessments must be supported by a detailed engineer’s report prepared by a registered professional engineer certified by the State of California”.

This Report serves as the “detailed engineer’s report” to support the benefit property assessments proposed to be levied within the proposed LHIZBID.

Finding 7. From Section 4(c): “The amount of the proposed assessment for each parcel shall be calculated (along with) the total amount thereof chargeable to the entire district, the duration of such payments, the reason for such assessment and the basis upon which the amount of the proposed assessment was calculated.”

The individual and total parcel assessments attributable to special property benefits are shown in Appendix 1 of this Report. The proposed renewed LHIZBID and resultant assessment levies will continue for 10-years and may be renewed again at that time for up to an additional 10 years for each renewal. The reasons for the proposed assessments are outlined in Finding 2 above as well as in the Management District Plan. The calculation basis of the proposed assessment is attributed to gross building area and land area of each parcel (residential condominium building area based on interior building pad area) within two benefit zones.

Assessment Formula Methodology

Step 1. Select “Basic Benefit Unit(s)”

Background – Explanation of Assessment Formula Development

The method used to determine special benefits conferred on each identified assessed property within an

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assessment district begins with the selection of a suitable and tangible basic benefit unit. For property related services, such as those proposed in the LHIZBID, the benefit unit may be measured in linear feet of street frontage or parcel size in square feet or building size in square feet or any combination of these factors. Factor quantities for each parcel are then measured or otherwise ascertained. From these figures, the amount of benefit units to be assigned to each property can be calculated. Special circumstances such as unique geography, land uses, development constraints etc. are carefully reviewed relative to specific programs and improvements to be funded by an assessment district in order to determine any levels of different benefit that may apply on a parcel-by-parcel or categorical basis.

Based on the factors described above such as geography and nature of programs and activities proposed, an assessment formula is developed which is derived from a singular or composite basic benefit unit factor or factors. Within the assessment formula, different factors may be assigned different “weights” or percentage of values based on their relationship to programs/services to be funded.

Next, all program and activity costs, including incidental costs, administration and ancillary program costs, are estimated. It is noted, as stipulated in Article XIID Section 4(b) of the California Constitution, and required of all property-based assessment districts, indirect or general benefit related costs may not be incorporated into the assessment formula and levied on the district properties; only direct or “special” benefits related costs may be used. Indirect or general benefits, if any, must be identified and, if quantifiable, calculated and factored out of the assessment cost basis to produce a “net” cost figure. In addition, Article XIID Section 4(b) of the California Constitution also no longer automatically exempts publicly owned property from being assessed unless the respective public agency can provide clear and convincing evidence that their property does not specially benefit from the programs and services to be funded by the proposed special assessments. If special benefit is determined to be conferred upon such properties, they must be assessed in proportion to special benefits conferred in a manner similar to privately owned property assessments. (See pages 19-21 of this Report for discussion regarding publicly owned parcels within the LHIZBID).

From the estimated net program costs, the value of a basic benefit unit or “basic net unit cost” can be computed by dividing the total amount of estimated net program costs by the total number of benefit units. The amount of assessment for each parcel can be computed at this time by multiplying the Net Unit Cost times the number of Basic Benefit Units per parcel. This is known as “spreading the assessment” or the “assessment spread” in that all costs are allocated proportionally or “spread” amongst all benefitting properties within the assessment district.

The method and basis of spreading program costs varies from one assessment district to another based on local geographic conditions, types of programs and activities proposed, and size and development complexity of the district. Assessment districts may require secondary benefit zones to be identified to allow for a tiered assessment formula for variable or “stepped-down” special benefits derived.

LHIZBID Assessment Formula

Based on the specific needs and corresponding nature of the program activities to be funded by the proposed renewed LHIZBID (i.e. Sidewalks Operations and Security, and District Identity and Administration and Contingency) it is the opinion of this Assessment Engineer that the assessment factors on which to base assessment rates relate directly to the proportionate amount of gross building area and land area of each parcel (residential condominium building area based on interior building pad area) within

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two benefit zones.

The “Basic Benefit Units” will be expressed as a combined function of gross exterior building square footage (Benefit Unit “A”) and land square footage (Benefit Unit “B”). In the case of residential condominium parcels, internal building pad square footage is to be used for building area while parcel land area for each residential condominium unit is based on dividing the total parcel land area of the condominium complex parcel area by the total number of condominium units. Based on the shape of the proposed LHIZBID, as well as the nature of the work program, it is determined that all identified properties will gain a direct and proportionate degree of special benefit based on the respective amount of building area and land area of each parcel within two benefit zones.

The interaction of building area and land area quantities is a common method of fairly and equitably spreading special benefit costs to the beneficiaries of district funded services, programs and improvements. These factors directly relate to the degree of special benefit each assessed parcel will receive from LHIZBID funded activities.

Building area (Benefit Unit A) is a direct measure of the static utilization of each parcel and its corresponding impact or draw on LHIZBID funded activities. The targeted combined assessment weight of building area (Unit A) is 30%. Unit A will actually generate 31.8355% of the overall assessment revenue.

Land area (Benefit Unit B) is a direct measure of the current and future development capacity of each parcel and its corresponding impact or draw on LHIZBID funded activities. The targeted assessment weight of land area (Unit B) is 70%. Unit B will actually generate 68.1645% of the overall assessment revenue.

Special Assessment Circumstances

1. Residential Condominiums

There are currently 167 residential condominium units within the LHIZBID. It is the opinion of this Assessment Engineer that these residential condominium parcels will proportionately specially benefit from LHIZBID funded programs and activities, but differently than commercial parcels and other residential rental parcels with multiple units on them. As such, based on the development configuration of such units which are generally multi-floor buildings with no or limited direct land or street frontage, the assessments for residential condominiums shall be assessed based on the internal building pad area of each residential condominium unit versus gross exterior building areas for all other land uses. The building area rate is set at \$0.07 per square foot in Year 1, subject to any approved future annual rate increases. In addition, parcel land area for each residential condominium unit is based on dividing the total parcel land area of the condominium complex parcel area by the total number of condominium units within it. The land area rate is set at \$0.05 per square foot in Year 1, subject to any approved future annual rate increases.

2. Multi-Unit Residential (rental)

In the opinion of this Assessment Engineer, parcels with multi-unit residential rental uses within the proposed LHIZBID, will proportionately specially benefit from LHIZBID funded programs, services and improvements the same as commercial parcels and uses. In the opinion of this Engineer, the level of benefit for the proposed renewed LHIZBID funded programs, services and improvements for multi-

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unit residential use parcels is the same as commercial use parcels and the assessments shall be based on commercial assessment rates for gross exterior building area and land area.

3. Publicly Owned and Fully Occupied Parcels

In the opinion of this Assessment Engineer, publicly owned parcels within the proposed renewed LHIZBID will proportionately specially benefit from LHIZBID funded programs, services and improvements similarly to other privately owned parcels. In the opinion of this Assessment Engineer, the assessment for publicly owned parcels and facilities shall be based on building area and land area.

4. Commercial and Mixed-Use Condominiums (Future)

Because such uses are typically developed as part of a multi-floor complex, special methodologies are needed to address the levy of assessments on such land uses as follows:

A. Multi-Floor Commercial Only Condominiums (no residential units)

- Building area (interior) assessed at building area rate
- Land area assessed at land area rate but pro-rated for each unit relative to the unit interior building area compared to the total (cumulative) interior building area of the complex

B. Multi-Floor Mixed-Use Condominiums

- Commercial condo interior building area assessed at building area rate
- Residential condo interior building area assessed at residential condominium building area rate
- Commercial and residential land area assessed at land area rate, pro-rated for each unit relative to the unit interior building area compared to the total (cumulative) interior building area of the entire complex

Changes to Building and/or Parcel Size

Any changes in building or parcel size as a result of new construction, demolitions, land adjustments including, but not limited to, lot splits, consolidations, subdivisions, street dedications, right of way setbacks shall have their assessment adjusted upon final City approval of such building and/or parcel adjustments.

Other Future Development

Other than future maximum rates and the assessment methodology delineated in this Report, per State Law (Government Code Section 53750), future assessments may increase for any given parcel if such an increase is attributable to events other than an increased rate or revised methodology, such as a change in the density, intensity, or nature of the use of land. Any change in assessment formula methodology or rates other than as stipulated in this Report and the Plan would require a new Article XIID ballot procedure in order to approve any such changes.

Step 2. Quantify Total Basic Benefit Units

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Considering all identified specially benefiting parcels within the LHIZBID and their respective assessable benefit units, the cumulative quantities by factor are shown in the following Table:

Year 1 – 2026 - Assessable Benefit Units

ZONE	BLDG AREA (SF)	LAND AREA (SF)	# OF ASSESSABLE PARCELS	# OF PARCELS
1	1,349,580	2,720,513	78	82
2	<u>177,100</u>	<u>122,077</u>	<u>167</u>	<u>167</u>
TOTAL	1,526,680	2,842,590	245	249

Considering all identified specially benefiting parcels within the LHIZBID and their respective assessable benefit units, the cumulative assessment revenue by factor are shown in the following Table:

Year 1 – 2026 – Projected Assessment Revenue

ZONE	BLDG ASSMT REVENUE	LAND ASSMT REVENUE	TOTAL ASSMT REVENUE
1	\$53,983.20	\$136,025.65	\$190,008.85
2	<u>\$12,397.00</u>	<u>\$6,103.85</u>	<u>\$18,500.85</u>
TOTAL	\$66,380.20	\$142,129.50	\$208,509.70
ZONE			
1	25.8900%	65.2371%	91.1271%
2	<u>5.9455%</u>	<u>2.9274%</u>	<u>8.8729%</u>
TOTAL	31.8355%	68.1645%	100.0000%

Step 3. Calculate Benefit Units for Each Property.

The number of Benefit Units for each identified benefiting parcel within the proposed renewed LHIZBID was computed from data extracted from County Assessor records and maps. These data sources delineate current land uses, property areas and dimensions of record for each tax parcel. While it is understood that this data does not represent legal field survey measurements or detailed title search of recorded land subdivision maps or building records, it does provide an acceptable basis for the purpose of calculating property-based assessments. All respective property data being used for assessment computations will be provided to each property owner in the LHIZBID for their review. If a property owner believes there is an error on a parcel’s assessed footages, the LHIZBID may confirm the data with the Los Angeles County Assessor’s office. If LHIZBID data matches Assessor’s data, the property owner may opt to work with the Assessor’s office to correct the data so that the LHIZBID assessment may be corrected.

Step 4. Determine Assessment Formula

In the opinion of this Assessment Engineer, the assessment formula for the proposed LHIZBID is as follows:

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Assessment = Building Area (Unit A) Sq Ft x Unit A Rate, plus
Land Area (Unit B) Sq Ft x Unit B Rate

Assessment Formula Unit Rates

Based on figures from the Assessable Benefit Units Table and the Projected Assessment Revenue on page 25, the assessment rates for each factor and zone are shown as calculated below:

Zone 1 Building Area Rate (Unit A-1)

$(\$208,509.70 \times 25.8900\%) / 1,349,580 \text{ units} = \$0.040/\text{sq ft building area}$

Zone 2 Building Area Rate (Unit A-2)

$(\$208,509.70 \times 5.9455\%) / 177,100 \text{ units} = \$0.070/\text{sq ft building area}$

Zone 1 Land Area Rate (Unit B-1)

$(\$208,509.70 \times 65.2371\%) / 2,720,513 \text{ units} = \$0.050/\text{sq ft land area}$

Zone 2 Land Area Rate (Unit B-2)

$(\$208,509.70 \times 2.9274\%) / 122,077 \text{ units} = \$0.050/\text{sq ft land area}$

YEAR 1 –2026 Assessment Rates

ZONE	BLDG ASSMT RATE (\$/SF)	LAND ASSMT RATE (\$/SF)
1	\$0.04	\$0.05
2	\$0.07	\$0.05

The complete Year 1 – 2026 assessment roll of all parcels to be assessed by the LHIZBID is included in this Report as Appendix 1.

Step 5. Estimate Total LHIZBID Costs

The total projected 10-year LHIZBID special benefit costs for 2026 – 2035 are shown in the Table on pages 17-18 of this Report assuming a maximum 8% increase per year.

Step 6. Separate General Benefits from Special Benefits and Related Costs (Article XIID)

Total Year 1 special and districtwide general benefit related costs are estimated at \$213,856. Districtwide general benefits are factored at 2.5% of the total benefit value (see Finding 2 of this Report) with special

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benefits set at 97.5%. Article XIID limits the levy of property assessments to costs attributed to special benefits only. The 2.5% general benefit value is computed to be \$5,346 with a resultant 97.5% special benefit limit computed at \$208,510. Based on current property data and land uses, this is the maximum amount of Year 1 (2026) revenue that can be derived from property assessments from the subject District. All program costs associated with district wide and site/activity specific general benefits will be derived from sources other than LHIZBID assessments.

Step 7. Calculate “Basic Unit Cost”

With a YR 1 - 2026 assessment revenue portion of the budget set at \$208,510 (special benefit only), the Basic Unit Costs (rates) are shown earlier in Step 4. Since the LHIZBID is proposed to be renewed for a 10-year term, maximum assessments for future years (2027-2035) must be set at the inception of the proposed renewed LHIZBID. An annual inflationary assessment rate increase of up to 8%, commensurate to special benefits received by each assessed parcel, may be imposed for future year assessments, on approval by the LHIZBID Property Owner’s Association. The maximum assessment rates for the 10-year proposed renewed LHIZBID renewal term of 2026-2035 are shown in the Table below. The assessment rates listed constitute the maximum assessment rates that may be imposed for each year of the proposed renewed LHIZBID term (2026-2035).

LHIZBID – 10-year Maximum Assessment Rates*
(Includes 8%/Yr. Max Increase)

ZONE	YEAR	BLDG ASSMT RATE (\$/SF)	LAND ASSMT RATE (\$/SF)
1	1	\$0.0400	\$0.0500
2		\$0.0700	\$0.0500
1	2	\$0.0432	\$0.0540
2		\$0.0756	\$0.0540
1	3	\$0.0467	\$0.0583
2		\$0.0816	\$0.0583
1	4	\$0.0504	\$0.0630
2		\$0.0881	\$0.0630
1	5	\$0.0544	\$0.0680
2		\$0.0951	\$0.0680
1	6	\$0.0588	\$0.0734
2		\$0.1027	\$0.0734
1	7	\$0.0635	\$0.0793
2		\$0.1109	\$0.0793
1	8	\$0.0686	\$0.0856
2		\$0.1198	\$0.0856

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1	9	\$0.0741	\$0.0924
2		\$0.1294	\$0.0924
1	10	\$0.0800	\$0.0998
2		\$0.1398	\$0.0998

*Table figures are rounded.

Step 8. Spread the Assessments

The resultant assessment spread calculation for each parcel within the LHIZBID are shown in the Management District and this Report and were determined by applying the LHIZBID assessment formula to each identified benefiting property. The complete Year 1 – 2026 assessment roll of all parcels to be assessed by the LHIZBID is included in this Report as Appendix 1.

Miscellaneous LHIZBID Provisions

Time and Manner of Collecting Assessments:

Assessments shall be collected at the same time and in the same manner as ad valorem taxes paid to the County of Los Angeles. The LHIZBID assessments shall appear as a separate line item on the property tax bills issued by the Los Angeles County Assessor. The City of Los Angeles is authorized to collect any assessments not placed on the County tax rolls, or to place assessments, unpaid delinquent assessments, or penalties on the County tax rolls as appropriate to implement the Management District Plan.

Bonds:

No bonds are to be issued in conjunction with this proposed LHIZBID.

Duration

As allowed by State Law, the LHIZBID will have a ten (10) year operational term from January 1, 2026 to December 31, 2035. The proposed renewed LHIZBID operation is expected to begin services on January 1, 2026. If the LHIZBID is not renewed again at the end of the proposed 10-year renewal term, services will end on December 31, 2035.

APPENDIX 1

LHIZBID YR 1 – 2026 ASSESSMENT ROLL

APN	Year 1 Assessment
5205 002 901	\$1,745.00
5205 002 902	\$9,965.08
5205 003 006	\$8,728.78
5205 003 008	\$6,881.53
5205 003 802	\$0.00
5205 003 901	\$4,486.65
5205 003 902	\$0.00
5205 004 010	\$5,445.00
5205 004 012	\$15,733.55
5205 005 005	\$255.11
5205 005 006	\$139.40
5205 005 007	\$126.30
5205 005 008	\$692.25
5205 005 009	\$240.00
5205 005 010	\$240.00
5205 005 011	\$297.92
5205 005 012	\$240.00
5205 005 013	\$376.00
5205 005 014	\$277.36
5205 005 021	\$392.40
5205 005 022	\$275.84
5205 005 023	\$285.60
5205 005 024	\$498.24
5205 005 025	\$290.08
5205 005 026	\$336.00
5205 005 027	\$334.40
5205 005 028	\$292.24
5205 005 035	\$240.00
5205 005 040	\$1,020.96
5205 005 043	\$1,821.42
5205 005 044	\$169.00
5205 005 045	\$190.00
5205 005 046	\$689.04
5205 005 048	\$240.00
5205 005 049	\$1,680.00
5205 006 012	\$447.29
5205 006 029	\$214.00
5205 006 030	\$210.09
5205 006 053	\$13,938.96
5205 006 059	\$11,438.67
5205 009 003	\$8,319.52
5205 009 900	\$7,405.20
5205 009 901	\$1,372.10

5205 010 002	\$1,456.65
5205 010 009	\$309.45
5205 010 010	\$69.10
5205 010 900	\$5,865.97
5205 010 901	\$3,612.01
5205 010 902	\$728.75
5205 010 903	\$370.00
5205 010 904	\$370.00
5205 010 905	\$370.00
5205 010 906	\$3,441.25
5205 011 003	\$2,246.00
5205 011 005	\$4,541.80
5205 011 006	\$725.40
5205 011 008	\$2,606.26
5205 011 009	\$475.00
5205 011 012	\$7,865.19
5205 012 007	\$6,213.06
5205 012 008	\$10,530.32
5205 012 010	\$126.15
5205 012 011	\$126.15
5205 012 012	\$126.15
5205 012 013	\$126.15
5205 012 014	\$126.15
5205 012 015	\$126.15
5205 012 016	\$141.55
5205 012 017	\$126.85
5205 012 019	\$80.65
5205 012 020	\$81.35
5205 012 021	\$80.65
5205 012 022	\$79.95
5205 012 023	\$106.55
5205 012 025	\$141.55
5205 012 026	\$126.15
5205 012 027	\$126.15
5205 012 028	\$126.15
5205 012 029	\$126.15
5205 012 030	\$126.15
5205 012 031	\$141.55
5205 012 032	\$126.85
5205 012 033	\$106.55
5205 012 034	\$80.65
5205 012 038	\$106.55
5205 012 039	\$126.85
5205 012 040	\$141.55
5205 012 041	\$81.35

5205 012 042	\$80.65
5205 012 043	\$80.65
5205 012 044	\$80.65
5205 012 045	\$80.65
5205 012 046	\$131.05
5205 012 047	\$80.65
5205 012 048	\$80.65
5205 012 049	\$141.55
5205 012 050	\$126.85
5205 012 052	\$80.65
5205 012 054	\$80.65
5205 012 055	\$80.65
5205 012 056	\$106.55
5205 012 057	\$126.85
5205 012 058	\$141.55
5205 012 059	\$80.65
5205 012 060	\$80.65
5205 012 061	\$131.05
5205 012 062	\$80.65
5205 012 063	\$80.65
5205 012 064	\$80.65
5205 012 065	\$80.65
5205 012 067	\$91.15
5205 012 068	\$80.65
5205 012 069	\$80.65
5205 012 070	\$131.05
5205 012 071	\$91.85
5205 012 072	\$91.85
5205 012 073	\$141.55
5205 012 074	\$126.85
5205 012 075	\$106.55
5205 012 076	\$80.65
5205 012 077	\$80.65
5205 012 078	\$80.65
5205 012 079	\$80.65
5205 012 080	\$106.55
5205 012 081	\$126.85
5205 012 082	\$141.55
5205 012 083	\$91.15
5205 012 084	\$91.15
5205 012 085	\$131.05
5205 012 086	\$80.65
5205 012 087	\$80.65
5205 012 090	\$105.85
5205 012 091	\$105.85

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5205 012 092	\$141.55
5205 012 093	\$126.85
5205 012 094	\$105.85
5205 012 095	\$105.85
5205 012 096	\$131.75
5205 012 097	\$117.75
5205 012 098	\$117.75
5205 012 099	\$117.75
5205 012 100	\$117.75
5205 012 101	\$126.15
5205 012 102	\$124.05
5205 012 103	\$124.05
5205 012 104	\$124.05
5205 012 105	\$124.05
5205 012 106	\$126.85
5205 012 107	\$141.55
5205 012 108	\$105.85
5205 012 109	\$105.85
5205 012 110	\$107.95
5205 012 111	\$108.65
5205 012 113	\$105.85
5205 012 114	\$141.55
5205 012 115	\$126.85
5205 012 116	\$105.85
5205 012 117	\$105.85
5205 012 118	\$131.75
5205 012 119	\$117.75
5205 012 120	\$117.75
5205 012 121	\$117.75
5205 012 122	\$117.75
5205 012 123	\$126.15
5205 012 124	\$80.65
5205 012 125	\$126.85
5205 012 126	\$141.55
5205 012 127	\$105.85
5205 012 128	\$105.85
5205 012 129	\$107.95
5205 012 131	\$105.85
5205 012 132	\$105.85
5205 012 133	\$141.55
5205 012 134	\$126.85
5205 012 136	\$105.85
5205 012 137	\$131.75

5205 012 138	\$117.75
5205 012 139	\$117.75
5205 012 140	\$117.75
5205 012 141	\$117.75
5205 012 142	\$126.15
5205 012 143	\$80.65
5205 012 144	\$80.65
5205 012 145	\$80.65
5205 012 146	\$81.35
5205 012 147	\$80.65
5205 012 148	\$126.85
5205 012 149	\$141.55
5205 012 150	\$105.85
5205 012 151	\$105.85
5205 012 152	\$107.95
5205 012 153	\$108.65
5205 012 154	\$105.85
5205 012 155	\$105.85
5205 012 156	\$141.55
5205 012 157	\$126.85
5205 012 159	\$105.85
5205 012 160	\$131.75
5205 012 161	\$141.55
5205 012 162	\$141.55
5205 012 163	\$141.55
5205 012 164	\$141.55
5205 012 165	\$126.15
5205 012 168	\$117.75
5205 012 170	\$117.75
5205 012 171	\$126.85
5205 012 172	\$141.55
5205 012 173	\$105.85
5205 012 175	\$139.45
5205 012 176	\$139.45
5205 012 177	\$81.35
5205 012 178	\$105.85
5205 012 179	\$108.65
5205 012 180	\$91.15
5205 012 181	\$79.95
5205 012 182	\$79.95
5205 012 183	\$91.15
5205 012 184	\$117.75
5205 012 185	\$106.55

5205 012 186	\$117.75
5205 012 187	\$117.75
5205 012 188	\$105.85
5205 012 189	\$106.55
5205 012 190	\$105.85
5205 012 191	\$80.65
5205 012 192	\$91.85
5205 012 193	\$105.85
5205 012 194	\$126.85
5205 012 802	\$0.00
5205 012 900	\$1,437.50
5205 012 901	\$675.00
5205 012 903	\$0.00
5205 013 009	\$11,963.06
5205 014 001	\$513.51
5205 014 002	\$361.63
5205 014 013	\$882.52
5205 014 014	\$342.86
5205 014 015	\$378.87
5205 014 016	\$376.47
5205 014 019	\$402.49
5205 014 020	\$267.25
5205 014 021	\$5,653.46
5205 015 012	\$1,846.00
5205 015 014	\$1,212.00
5205 015 015	\$1,050.14
5205 015 016	\$375.00
5205 016 021	\$569.85
5205 017 015	\$1,008.45
5205 017 028	\$925.60
TOTAL	\$208,509.70

Publicly Owned Parcels	\$41,844.66
Privately Owned Parcels	\$166,664.04
TOTAL	\$208,509.70

APPENDIX 2

LHIZBID BOUNDARY MAP

Lincoln Heights Industrial Zone Renewal

Business Improvement District

