

APPENDIX 3

HISTORIC OLD TOWN CANOGA PARK PROPERTY & 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*

February 13, 2019

Final v 7.3

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 Historic Old Town Canoga Park Business Improvement District ("CPBID") 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.

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



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

RPE #26549 February 13, 2019

Edward V. Henning

Date

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Introduction

This report serves as the “detailed engineer’s report” required by Section 4(b) of Article XIID of the California Constitution (Proposition 218) to support the benefit property assessments to be levied within the proposed CPBID 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 derived by real properties within the proposed renewed CPBID.

Background

The CPBID is a property-based benefit assessment type 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 Law of 1994 (the “Act”). Due to the benefit assessment nature of assessments levied within a property and business improvement district (“PBID”), 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 PBID programs and activities versus amount of assessment paid. Only those properties expected to derive special benefits from PBID funded programs and activities may be assessed and only in an amount proportional to the relative special benefits expected to be received.

Supplemental Article XIID Section 4(b) California Constitution
Proposition 218 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 CPBID. 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.

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

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

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 CPBID is centrally located in Canoga Park in the western end of the San Fernando Valley, an array of suburb communities in the City of Los Angeles generally traversing the extensive Ventura Boulevard/101 Ventura Freeway corridor. Canoga Park is located south of Chatsworth, east of West Hills, north of the 101 Ventura Freeway and Woodland Hills and west of Winnetka and Reseda.

General Boundary Description

The CPBID was initially established in Year 2000 as a means of supplementing and leveraging City redevelopment funded programs and improvements. However, since the dissolution of Redevelopment Agencies throughout California during the last decade or so, CPBID monies are essentially the only source of funding for supplemental programs, services and improvements within Historic Old Town Canoga Park.

The CPBID includes 225 assessed parcels centered along Sherman Way and extending one block north to Wyandotte Street and one block south to Gault Street between Canoga and Deering Avenues on the east and Topanga Canyon Boulevard on the west. The District also includes both sides of Sherman Way (one parcel deep) from Topanga Canyon Boulevard west to Glade Avenue. This commercial hub is known as Historic Old Town Canoga Park. The property uses within the boundaries of the proposed renewed CPBID which will receive special benefits from CPBID funded programs and services are currently a unique mix of retail, restaurant, service, office, banking and commercial parking. It is noted that there are also 45 residential zoned and/or parcels with residential uses within the CPBID that are not assessed as discussed throughout this Report.

The CPBID boundaries were selected to incorporate general commercial parcels in the Historic Old Town business core but excluding adjacent residential uses and residentially zoned properties. It is the opinion of this Assessment Engineer that, in keeping consistent with State Law, parcels zoned solely residential or with residential uses on them, either within the District or adjacent to the District, are presumed to not benefit from District improvements, activities or services, and therefore residentially zoned parcels and/or residential uses are not assessed, including those that are located within the District boundaries. There are two Benefit Zones within the proposed renewed District.

Detailed Boundary Description

Beginning at the intersection of the centerlines of Sherman Way and Glade Avenue, thence north along said centerline of Glade Avenue to the prolongation of the centerline of the alley lying north of and parallel to Sherman Way; thence east along said alley centerline to the centerline of the alley lying west of and parallel to Topanga Canyon Boulevard; thence north along said alley centerline to the centerline of Wyandotte Street; thence east along said centerline of Wyandotte Street to the centerline of Canoga Avenue; thence south along said centerline of Canoga Avenue to the centerline of Sherman Way; thence east along said centerline of Sherman Way to the centerline of Deering Avenue; thence south along said centerline of Deering Avenue to the centerline of Gault Street; thence west along the prolongation of the centerline of Gault Street, crossing over the LAMTA ROW to the centerline of Canoga Avenue; thence west along the centerline of Gault Street to the centerline of Topanga Canyon Boulevard; thence

north along said centerline of Topanga Canyon Boulevard to the prolongation of the centerline of the alley lying south of and parallel to Sherman Way; thence west along said alley centerline to the centerline of Glade Avenue; thence north along said centerline of Glade Avenue to the centerline of Sherman Way, the point of beginning.

Benefit Zones

There are two Benefit Zones within the District.

Benefit Zone Description

Benefit Zone 1 includes all parcels fronting on both the north and south sides of Sherman Way between Glade and Canoga Avenues. Due to the density and nature of businesses within Zone 1, Zone 1 is anticipated to have a slightly higher demand for services than Zone 2 and higher service costs, thus, Zone 1 parcels are also assessed for street frontage whereas Zone 2 is not.

Benefit Zone 2 includes all other CPBID parcels from Topanga Canyon Blvd and the MTA ROW west of Canoga Ave between Wyandotte and Gault Streets. Zone 2 is anticipated to have a slightly lower demand for services than Zone 1 and lower service costs, thus, Zone 2 parcels are not assessed for street frontage whereas Zone 1 is assessed.

District Boundary Rationale

The CPBID boundaries encompass the commercial core parcels where the main economic activity of Historic Old Town Canoga Park is centered. The commercial parcels included in the District are the heart of the commercial core of Historic Old Town Canoga Park. These parcels showcase a unique array of uses - retail, restaurant, service, office, banking and commercial parking that form what is labeled as the “cohesive commercial fabric” of the CPBID.

The District boundaries were chosen to include all of the general commercial parcels that compose the commercial core that attracts customers and visitors to the area centered along Sherman Way between Glade Avenue and Canoga/Deering Avenues known as "Historic Old Town".

Surrounding parcels zoned solely residential and/or with residential uses have not been included within the boundaries of the CPPBID. These parcels will not specially benefit from the CPPBID programs, improvements and services which are designed to improve commerce and economic vitality of assessed parcels. It is noted that there are 45 residentially zoned or parcels with residential uses on them that, in keeping with the intent of State BID Law, will not specially benefit from BID funded programs, services and improvements and thus, will not be assessed. Should any of the residential use parcels that are zoned commercial at any time in the future (10 year BID term) be converted to commercial use, such parcels will be fully assessed at the Zone rate(s) in effect at that time.

Northern and Southern Boundary

Parcels to the north and south of the CPBID (the centerline of Wyandotte Street on the north and the centerline of Gault Street on the south) are primarily either residentially zoned and/or have residential uses. These residential parcels do not meet the goal of the District to increase commerce nor would they specially benefit from the CPBID programs, services and improvements. Further, the Property and Business Improvement District Law of 1994, California Streets & Highway Code § 36632 states, “Properties zoned solely for residential use..... are conclusively presumed not to

benefit from the improvements and service funded through these assessments, and shall not be subject to any assessment”. For these reasons, no residentially zoned parcels or residential uses north or south of the CPBID boundaries are included in the District. The CPBID will only provide services to the individual assessed parcels within the boundaries; services will not be provided to parcels that are not assessed. No District programs and services will be provided north of the northern District boundary nor south of the southern District boundary.

Eastern Boundary

The eastern CPBID boundary is the centerline of Canoga Avenue between Wyandotte Street and Sherman Way and the centerline of Deering Avenue between Sherman Way and Gault Street. Parcels to the east of this line are generally either zoned residential and/or parcels with residential uses. These parcels will not specially benefit from the CPBID programs, improvements and services which are designed to improve commerce and economic vitality of assessed parcels within the CPBID. Further, the Property and Business Improvement District Law of 1994, California Streets & Highway Code § 36632 states, “Properties zoned solely for residential use..... are conclusively presumed not to benefit from the improvements and service funded through these assessments, and shall not be subject to any assessment”. For these reasons, no residentially zoned parcels or residential uses east of the CPBID eastern boundary are included in the District.

The area to the east of the eastern boundary also contains commercial parcels and businesses but which have different marketing and program needs than parcels within the CPBID. There has also been no overt consensus or support by owners east of the eastern boundary to be included in the CPBID and pay for BID funded programs and services. As such, commercial properties to the east of the eastern boundary are not included in the CPBID.

The CPBID will only provide services to the individual assessed parcels within the boundaries; services will not be provided to parcels that are not assessed. No District programs and services will be provided east of the eastern District boundary.

Western Boundary

The western CPBID boundary is the centerline of Glade Avenue as well as the centerline of the alley just west of Topanga Canyon Boulevard which extends from the centerline of the alley north of and parallel to Sherman Way north to Wyandotte Street. South of Sherman Way, the western boundary generally coincides with the centerline of Topanga Canyon Boulevard.

Parcels to the west of the western boundary are generally either zoned residential and/or parcels with residential uses. These parcels will not specially benefit from the CPBID programs, improvements and services which are designed to improve commerce and economic vitality of assessed parcels within the CPBID. Further, the Property and Business Improvement District Law of 1994, California Streets & Highway Code § 36632 states, “Properties zoned solely for residential use..... are conclusively presumed not to benefit from the improvements and service funded through these assessments, and shall not be subject to any assessment”. For these reasons, no residentially zoned parcels or residential uses west of the CPBID western boundary are included in the District.

The area to the west of the Glade Avenue boundary line along Sherman Way contains businesses that

have different needs from the properties within the CPBID. The area West of Glade Avenue on Sherman Way is significantly cleaner and safer, with greater pedestrian traffic and commercial activity than properties within the CPBID. Therefore these properties do not have the same needs and focus for BID programs and services such as Landscaping & Maintenance; Security; Marketing, Promotions & Public Relations; Administration & Operations; and, Contingency, Reserve & Uncollected Funds as the assessed commercial properties within the CPBID. Therefore commercial parcels and businesses west of the western boundary are not included in the CPBID.

The CPBID will only provide services to the individual assessed parcels within the boundaries; services will not be provided to parcels that are not assessed. No District programs and services will be provided west of the western District boundary.

A list of all parcels included in the proposed renewed CPBID is shown as Appendix 1, attached to this Report identified by their respective Los Angeles County assessor parcel number. The boundary of the proposed renewed CPBID is shown on the map of the proposed renewed CPBID attached as Appendix 2 to 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 this Report and in the Management District Plan. All CPBID 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 CPBID will proportionately specially benefit from the District funded programs and services (i.e. Landscaping & Maintenance; Security; Marketing, Promotions & Public Relations; Administration & Operations; and, Contingency, Reserve & Uncollected Funds). These services, programs and improvements are intended to improve commerce, employment, occupancy rates and investment viability of assessed parcels and businesses within the CPBID. The CPBID confers special benefits on each and every individually assessed parcel by reducing crime, improving aesthetics and marketing goods and services available from individually assessed parcels and the businesses on them within the District, all considered necessary in a competitive properly managed business district. All District 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 assessed parcels within the boundaries of the proposed renewed CPBID.

The District includes 225 parcels identified as assessable within two Benefit Zones and which are listed in the Assessment Roll included as Appendix 1. For further information, a District Boundary Map is included as Appendix 2.

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 XIID Section 4(b) of the California Constitution, assessment district programs and activities confer a combination of general and special benefits to properties, but the only program benefits that can be assessed 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 California State Constitution means a distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.

The property uses within the boundaries of the District that will receive special benefits from District funded programs and services are currently a unique mix of retail, restaurant, service, office, banking and commercial parking. Services, programs and improvements provided and funded by the District (i.e. Landscaping & Maintenance; Security; Marketing, Promotions & Public Relations; Administration & Operations; and, Contingency, Reserve & Uncollected Funds) are primarily designed to provide special benefits to identified assessed parcels and the array of land uses within the boundaries of the CPBID as described in the District Work Plan starting on page 13 of this Report.

The proposed renewed District programs, improvements and services and Year 1 – 2020 budget allocations are shown in the Table below:

Year 1 – 2020 District Special Benefit Budget (Assessment Revenue Only)

BENEFIT ZONE	LANDSCAPING & MAINTENANCE	SECURITY	MARKETING, PROMOTIONS & PUBLIC RELATIONS	ADMIN & OPERATIONS	CONTINGENCY, RESERVES & UNCOLLECTED FUNDS	TOTAL
	29%	30%	14%	23%	4%	100%
1	\$33,684	\$34,846	\$16,262	\$26,715	\$4,646	\$116,153
2	\$38,589	\$39,920	\$18,629	\$30,605	\$5,322	\$133,065
TOTAL	\$72,273	\$74,766	\$34,891	\$57,320	\$9,968	\$249,218

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

In the case of the CPBID, the very nature of the purpose of this CPBID is to fund supplemental programs, services and improvements to assessed parcels within the District boundaries above and

beyond what is being currently funded either via normal tax supported methods or other funding sources. The City of Los Angeles does not provide these programs and services. All benefits derived from the assessments to be levied on assessed parcels within the District are for services, programs and improvements directly benefiting each individual assessed parcel within the District. No District funded services, activities or programs will be provided outside of the District boundaries.

While every attempt is made to provide District services and programs to confer benefits only to those identified assessed parcels within the District, the California State Constitution was amended via Proposition 218 to stipulate 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 CPBID, or “spillover” onto parcels surrounding the CPBID, or to the public at large who might be passing through the CPBID with no intention of transacting business within the CPBID or interest in the CPBID itself.

Empirical assessment engineering analysis throughout California has found that general benefits within a given business improvement district tend to range from 2-6% of the total costs. There are three methods that have been used by this 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 since the enactment of Proposition 218, (Article XIIIID Section 4(b) of the California Constitution) have used Method #3, the composite district overlay determinant method which will be used for the CPBID. 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 CPBID, general benefit to the public at large within the CPBID and general benefit to parcels outside the CPBID.

General Benefit – Assessed Parcels within District

CPBID funded programs are narrowly designed and carefully implemented to specially benefit the assessed District parcels and are only provided for the special benefit to each and every assessed parcel within the District. It is the opinion of this Engineer, based on over 30 years of professional assessment engineering experience, that nearly 100% of benefits conferred on assessed parcels within the District are distinct and special but in the case of the CPBID, it is projected that there are 0.25% general benefits conferred on these assessed parcels. This high ratio of special benefits to general benefits is because the CPBID funded programs and services are specially geared to the unique needs of each assessed parcel within the CPBID and are directed specially only to these assessed parcels within the CPBID. This concept is further reinforced by the proportionality of special benefits conferred on each assessed parcel within the District as determined by the special benefit assessment formula as it is applied to the unique and varying property characteristics of each assessed parcel. The computed 0.25% general benefit value on the 225 assessed parcels within the CPBID equates to \$623 or (.25% x \$249,218).

General Benefit – Public At Large

While the CPBID funded programs are narrowly designed and carefully implemented to specially benefit the assessed District properties and are only provided for the special benefit to each and every assessed parcel within the District, these District funded programs may also provide an incidental general benefit to the public at large within the District. Assessment Engineering experience in California has found that generally well over 95% of people moving about within PBID boundaries are engaged in business related to assessed parcels and businesses contained on them within the PBID, while the public at large “just passing through” is typically much less than 5%. Based on this experience curve and the focused nature of the proposed CPBID funded programs and over 30 years of assessment engineering experience, it is the opinion of this Engineer that general benefit factors for each of the District funded special benefit program element costs that might provide an immediate general benefit to the public at large are as shown in the chart below. These factors are applied to each program element costs in order to compute the dollar and percent value of general benefits to the public at large. The total dollar value of this general benefit type equates to \$2,716 as delineated in the following Table:

GENERAL BENEFITS TO “PUBLIC AT LARGE”

	A	B	C	E
Program Element	Dollar Allocation	General Benefit Percent	General Benefit Factor	General Benefit Value (A x C)
Landscaping & Maintenance	\$72,273	1.50%	0.0150	\$1,084
Security	\$74,766	1.50%	0.0150	\$1,121
Marketing, Promotions & Public Relations	\$34,891	0.50%	0.0050	\$174
Administration & Operations	\$57,320	0.50%	0.0050	\$287
Contingency, Reserves & Uncollected Funds	<u>\$9,968</u>	0.50%	0.0050	<u>\$50</u>
Total	\$249,218			\$2,716

Spillover General Benefits to Non-Assessed Parcels

While District programs and services will not be provided directly to parcels outside the District boundaries or to non-assessed parcels within the District, it is reasonable to conclude that District services may confer an indirect general benefit on these other parcels. There are 45 non-assessed parcels either zoned residential and/or with residential uses within the District. (See page 26 of this Report for more details about residential parcels). Further, an inventory of the District boundaries finds that the District is surrounded by 52 parcels adjacent to or across streets or alleys from assessed parcels within the District. Of these 52 parcels, 13 are commercial uses and 39 are residential or other non-commercial uses.

The 45 non-assessed residential parcels within the District as well as the 52 parcels outside the District boundaries adjacent to or across streets or alleys from assessed parcels within the District can reasonably be assumed to receive some indirect general benefit as a result of CPBID 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 225 identified assessed parcels within the District; a benefit factor of 0.05 be attributed to general benefits conferred on the 13 commercial parcels adjacent to or across a street or alley from assessed parcels within the District and, a benefit factor of 0.01 be attributed to general benefits conferred on the 39 residential and other non-commercial parcels adjacent to or across a street or alley from assessed parcels within the District as well as the 45 non-assessed residential parcels within the District . The cumulative dollar value of this general benefit type equates to \$1,650 (\$720 + \$930) as delineated in the Table below.

“Spillover” General Benefits

Parcel Type	Quantity	Benefit Factor	Benefit Units	Benefit Percent	Benefit Value
Identified Assessed Parcels in BID	225	1.00	225.00	99.3421%	\$249,218
Commercial Parcels Outside BID	13	0.05	0.65	0.2870%	\$720
Residential In/Out; Other Parcels Outside BID	84	0.01	0.84	<u>0.3709%</u>	<u>\$930</u>
TOTAL			226.49	100.00%	\$250,868

Composite General Benefit

Based on the general benefit values delineated in the three sections above, the total value of general benefits conferred on assessed parcels within the District, the public at large and non-assessed parcels inside or outside the District equates to \$4,989 (\$623 + \$2,716 + \$1,650) or 1.96% of the total adjusted costs of \$254,207 (\$249,218 special benefit costs + \$4,989 general benefit costs). This leaves a value of 98.04% assigned to special benefit related costs. The general benefit value of \$4,989 when added to the special benefit value of \$249,218 (Year 1 –2020 assessments) equates to a total adjusted Year 1 – 2020 program cost of \$254,207. Remaining costs that are attributed to general benefits, will need to be derived from other sources as shown in the Table below, listing special and general benefit cost sources.

Special and General Benefit Revenue Sources

Revenue Source	Revenue	% of Total
Special Benefit Costs: Source = CPBID Property Assessments	\$249,218	98.04%
General Benefit Costs: Source = Grants, donations, sponsors, program income, etc.	\$4,989	1.96%
TOTAL	\$254,207	100.0%

A breakdown of projected special and general benefit costs for each year of the 10-year renewal term is shown in the following Table:

10 Year Special + General Benefit Costs
 (Based on a max 3% CPI increase per year)

YR	PROGRAM CATEGORY	SPECIAL BENEFIT ASSESSMENT COSTS	GENERAL BENEFIT NON- ASSESSMENT COSTS	TOTAL ADJUSTED COSTS	% OF TOTAL
2020	Landscaping & Maintenance	\$72,273	\$1,447	\$73,720	29%
	Security	\$74,766	\$1,497	\$76,263	30%
	Marketing, Promotions & Public Relations	\$34,891	\$698	\$35,589	14%
	Administration & Operations	\$57,320	\$1,147	\$58,467	23%
	Contingency, Reserves & Uncollected Funds	\$9,968	\$200	\$10,168	4%
	Total	\$249,218	\$4,989	\$254,207	100%
2021	Landscaping & Maintenance	\$74,441	\$1,490	\$75,931	29%
	Security	\$77,009	\$1,542	\$78,551	30%
	Marketing, Promotions & Public Relations	\$35,938	\$719	\$36,657	14%
	Administration & Operations	\$59,040	\$1,181	\$60,221	23%
	Contingency, Reserves & Uncollected Funds	\$10,267	\$206	\$10,473	4%
	Total	\$256,695	\$5,138	\$261,833	100%
2022	Landscaping & Maintenance	\$76,674	\$1,535	\$78,209	29%
	Security	\$79,319	\$1,588	\$80,907	30%
	Marketing, Promotions & Public Relations	\$37,016	\$741	\$37,757	14%
	Administration & Operations	\$60,811	\$1,216	\$62,027	23%
	Contingency, Reserves & Uncollected Funds	\$10,575	\$212	\$10,787	4%
	Total	\$264,395	\$5,292	\$269,687	100%
2023	Landscaping & Maintenance	\$78,974	\$1,581	\$80,555	29%
	Security	\$81,699	\$1,636	\$83,335	30%
	Marketing, Promotions & Public Relations	\$38,126	\$763	\$38,889	14%
	Administration & Operations	\$62,635	\$1,252	\$63,887	23%
	Contingency, Reserves & Uncollected Funds	\$10,892	\$218	\$11,110	4%
	Total	\$272,326	\$5,450	\$277,776	100%
2024	Landscaping & Maintenance	\$81,343	\$1,628	\$82,971	29%
	Security	\$84,150	\$1,685	\$85,835	30%
	Marketing, Promotions & Public Relations	\$39,270	\$786	\$40,056	14%

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	Administration & Operations	\$64,514	\$1,290	\$65,804	23%
	Contingency, Reserves & Uncollected Funds	<u>\$11,219</u>	<u>\$225</u>	<u>\$11,444</u>	<u>4%</u>
	Total	\$280,496	\$5,614	\$286,110	100%
2025	Landscaping & Maintenance	\$83,783	\$1,677	\$85,460	29%
	Security	\$86,675	\$1,736	\$88,411	30%
	Marketing, Promotions & Public Relations	\$40,448	\$810	\$41,258	14%
	Administration & Operations	\$66,449	\$1,329	\$67,778	23%
	Contingency, Reserves & Uncollected Funds	<u>\$11,556</u>	<u>\$232</u>	<u>\$11,788</u>	<u>4%</u>
	Total	\$288,911	\$5,784	\$294,695	100%
2026	Landscaping & Maintenance	\$86,296	\$1,727	\$88,023	29%
	Security	\$89,275	\$1,788	\$91,063	30%
	Marketing, Promotions & Public Relations	\$41,661	\$834	\$42,495	14%
	Administration & Operations	\$68,442	\$1,369	\$69,811	23%
	Contingency, Reserves & Uncollected Funds	<u>\$11,903</u>	<u>\$239</u>	<u>\$12,142</u>	<u>4%</u>
	Total	\$297,577	\$5,957	\$303,534	100%
2027	Landscaping & Maintenance	\$88,885	\$1,779	\$90,664	29%
	Security	\$91,953	\$1,842	\$93,795	30%
	Marketing, Promotions & Public Relations	\$42,911	\$859	\$43,770	14%
	Administration & Operations	\$70,495	\$1,410	\$71,905	23%
	Contingency, Reserves & Uncollected Funds	<u>\$12,260</u>	<u>\$246</u>	<u>\$12,506</u>	<u>4%</u>
	Total	\$306,504	\$6,136	\$312,640	100%
2028	Landscaping & Maintenance	\$91,552	\$1,832	\$93,384	29%
	Security	\$94,712	\$1,897	\$96,609	30%
	Marketing, Promotions & Public Relations	\$44,198	\$885	\$45,083	14%
	Administration & Operations	\$72,610	\$1,452	\$74,062	23%
	Contingency, Reserves & Uncollected Funds	<u>\$12,628</u>	<u>\$253</u>	<u>\$12,881</u>	<u>4%</u>
	Total	\$315,700	\$6,319	\$322,019	100%
2029	Landscaping & Maintenance	\$94,299	\$1,887	\$96,186	29%
	Security	\$97,553	\$1,954	\$99,507	30%
	Marketing, Promotions & Public Relations	\$45,524	\$912	\$46,436	14%
	Administration & Operations	\$74,788	\$1,496	\$76,284	23%
	Contingency, Reserves & Uncollected Funds	<u>\$13,007</u>	<u>\$261</u>	<u>\$13,268</u>	<u>4%</u>
	Total	\$325,171	\$6,510	\$331,681	100%

DISTRICT WORK PLAN

Overview

The Programs and activities to be funded by the CPBID include landscaping/maintenance, security, marketing, administration/operations and contingency. The property uses within the boundaries of the District that will receive special benefits from District funded programs, services and improvements are currently a unique mix of retail, restaurant, service, office, banking and commercial parking. District funded activities are primarily designed to provide special benefits as described below to identified assessed parcels and array of land uses within the boundaries of the District.

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

The purpose of the CPBID is to fund supplemental programs, services and improvements to assessed parcels within the District boundaries above and beyond what is being currently funded either via normal tax supported methods or other funding sources. The City of Los Angeles does not provide these supplemental programs and services. All benefits derived from the assessments to be levied on assessed parcels within the District are for services, programs and improvements directly benefiting each individual assessed parcel within the District. No District funded services, activities or programs will be provided outside of the District boundaries.

The projected program special benefit cost allocation of the District assessment revenues for the 10-year District term assuming a 3% maximum CPI annual assessment rate increase is shown in the Table on pages 18-19 of this Report.

WORK PLAN DETAILS

The services to be provided by the CPBID include Landscaping & Maintenance; Security; Marketing. Promotions & Public Relations; Administration & Operations; and, Contingency, Reserve & Uncollected Funds. Each of these are designed to contribute to the cohesive commercial fabric and to ensure economic success and vitality of the District. The assessed parcels in the CPBID will specially benefit from the District programs in the form of increasing commerce and improving economic success and vitality through meeting the CPBID Goals: to create an attractive environment which in turn will entice more customers, especially the desired market demographic in an effort to increase commerce, increase building occupancy and lease rates.

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

Landscaping & Maintenance

Sidewalk cleaning will be done on a regular basis. Additionally, litter and debris pick up, as well as trash collection of sidewalk receptacles within the BID boundaries will be done. Weed abatement and

graffiti removal will be provided as needed. Periodic tree maintenance, and other general maintenance activities will also be provided. Illegally dumped furniture, larger graffiti and abandoned cars will be reported to the City for removal as they appear within the BID boundaries.

The goal of the Landscaping and Maintenance work plan component is to ensure that the public right-of-way around all identified assessed parcels are clean and well maintained, thereby creating an attractive District for the special benefit of each and 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 rents and commercial occupancies. For the assessed parcels within the District (i.e. retail, restaurant, service, office, banking and commercial parking) this work plan component is designed to increase vehicular and pedestrian traffic, increase commerce and customer activity, attract and retain new business and patrons, and may increase commercial rents and commercial occupancies for the assessed parcels within the SCPBID boundaries.

In the case of publicly owned parcels that are assessed for Landscape & Maintenance programs and services provide these parcels with a clean and well maintained property with an orderly environment for their employees, visitors, vendors and users of these public facilities.

Each assessed parcel will specially benefit from the Landscaping and Maintenance which will only be provided to, and for the direct and special benefit of, each identified assessed parcel within the District boundaries.

Security

The Security work plan component will provide security services, which may include any combination of regular and noticeable vehicle, bicycle or foot patrols. These services are designed to enhance safety and service, in conjunction with significant events or the attraction of larger crowds as well as supporting the day-to-day activities and concerns of individual properties within the district such as loitering, vandalism, prostitution and drug dealing.

Security patrols will take place daily during the day and night, by foot and automobile, based on need. Community partnerships with the Los Angeles Police Department and the use of non-public safety personnel, will serve as the “eyes and ears” for the properties within the CPBID.

Security will assist in creating a safe and secure environment for each assessed parcel in the CPBID. An unsafe environment deters commerce and may fail to attract patrons and visitors, and reduce commercial rents and commercial occupancies. This activity is designed to increase vehicular and pedestrian traffic, increase commerce and customer activity, attract and retain new business and patrons, and may increase commercial rents and commercial occupancies for the assessed parcels within the CPBID boundaries.

In the case of assessed publicly owned parcels, CPBID funded Security programs and services provide these parcels with safer and enhanced facility entrances and perimeters and better public facilities in turn for their employees, visitors, vendors and users of these public facilities.

Each assessed parcel in the CPBID will specially benefit from the Marketing work plan component which will only be provided to, and for the direct benefit of, assessed parcels within the CPBID boundaries.

Marketing, Promotions & Public Relations

The Marketing, Promotions & Public Relations work plan component will provide for a comprehensive marketing effort conducted in coordination with private efforts and other community organizations to attract new customers to the assessed properties in the CPBID and businesses within them.

These efforts will seek to maximize the positive impact of the Madrid Theatre and other cultural centers, and their events upon the interests of assessed commercial properties within the BID.

Cable television and print advertising that promote existing businesses within the CPBID will be undertaken to create a sense of excitement about assessed parcels and businesses within the CPBID. Marketing events with guest speakers & advertising; community events with promotional tie-ins for BID stakeholders & media coverage will be arranged at various times throughout each year of service; as well as special events in conjunction with holidays (for ex: Saint Patrick’ Day, Christmas and Chanukah, Easter, Mother’s Day, Father’s Day and Earth Day).

The use of co-sponsorships and joint efforts will minimize the District’s costs for these events. Directional signing within the BID is also anticipated to promote visitors.

Additionally, the District’s website at www.canogaparkcal.com which is updated monthly and provides free advertising for assessed commercial within the BID, is a component of its marketing and promotions program.

It is intended that the above Marketing related activities will allow the public to perceive the assessed CPBID properties and their businesses as a single destination with a rich collection of attractions, events and services. This activity is designed to increase commerce, enhance image and attract patrons to assessed commercial properties within the CPBID.

In the case of assessed publicly owned parcels, CPBID funded Marketing, Promotions and Public Relations programs and services provide these parcels with enhanced positive publicity, greater public awareness and greater exposure for public events which involve their employees, visitors, vendors and users of these public facilities.

Each assessed parcel will specially benefit from the Marketing work plan component which will only be provided to, and for the direct benefit of, each identified assessed parcel within the District boundaries.

Administration & Operations

The Administration & Operations component includes activities such as: personnel, operations, professional services (e.g. legal, accounting, insurance), production of the Annual Planning Report and Budget and quarterly reports, 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. This component also includes all operation costs such as rent, taxes, supplies and equipment.

The Administration & Operations 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 CPBID. The Administration & Operations work plan component exists only for the purposes of the District and directly relates to the implementation of the Landscaping/Maintenance, Security and Marketing programs and services, which specially benefit each identified assessed parcel within the District boundaries.

Contingency, Reserve & Uncollected Funds

The Contingency Reserve & Uncollected Funds component includes City and County collection fees, unforeseen emergency expenses that benefit the assessed parcels within the CPBID; support up to 10% deviation in any one line item, the renewal of the CPBID at the end of its 10-year term in 2029, which can be rolled-over from year to year; as well as reserve funds to cover the costs of uncollected assessments.

Each assessed parcel in the CPBID will specially benefit from the Contingency Reserve & Uncollected Fund work plan component which will only be provided to, and for the direct benefit of, assessed parcels within the CPBID boundaries.

In summary, all District funded services, programs and improvements described above confer proportionate special benefits to identified assessed parcels inside the District boundaries and none will be provided outside of the District. Each assessed parcel within the CPBID will proportionately specially benefit from Landscaping & Maintenance; Security; Marketing. Promotions & Public Relations; Administration & Operations; and, Contingency, Reserve & Uncollected Funds. These services, programs and improvements are intended to improve commerce, employment, rents, occupancy rates and investment viability of assessed parcels and businesses within the CPBID by reducing litter, debris and crime and professionally marketing goods, services and spaces available within the District, all considered necessary in a competitive properly managed contemporary business district. All District 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 CPBID.

WORK PLAN BUDGET

Each identified assessed parcel within the CPBID will be assessed the full amount of the proportionate special benefit conferred upon it based on the level of District funded services provided. The projected District program special benefit (assessment) cost allocation budget for Year 1 (2020) is shown in the following Table:

CPBID Year 1 (2020) Special Benefit Assessment Budget

BENEFIT ZONE	LANDSCAPING & MAINTENANCE	SECURITY	MARKETING, PROMOTIONS & PUBLIC RELATIONS	ADMIN & OPERATIONS	CONTINGENCY, RESERVES & UNCOLLECTED FUNDS	TOTAL
	29%	30%	14%	23%	4%	100%
1	\$33,684	\$34,846	\$16,262	\$26,715	\$4,646	\$116,153
2	\$38,589	\$39,920	\$18,629	\$30,605	\$5,322	\$133,065
TOTAL	\$72,273	\$74,766	\$34,891	\$57,320	\$9,968	\$249,218

In order to carry out the District programs outlined in the previous section, a Year 1 assessment budget of \$249,218 is projected. Since the District is planned for a 10-year term, projected program costs for future years (Years 2-10) are set at the inception of the District. While future inflationary and other program cost increases (i.e. Consumer Price Index -CPI) are unknown at this point, a built in maximum increase of 3% per annum, commensurate to special benefits received by each assessed parcel, is incorporated into the projected program costs and assessment rates for the 10-year District term. Carryovers, if any, may be reapportioned the following year for related programs, services and improvements. Detailed annual budgets will be prepared by the Owner’s Association Board and included in an Annual Plan 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 District. Accordingly, the Owners’ Association shall have the ability to reallocate up to 10% of any budget line item within the budget categories based on such cost fluctuations subject to the review and approval by the Owners’ Association Board and included in the Annual Planning Report that will be approved by the Los Angeles City Council pursuant to Streets and Highways Code Section 36650. Any accrued interest or delinquent payments may be expended in any budget category.

Also, the CPBID may carry forward uncompleted projects or unexpended assessment revenues from prior fiscal years in order to most effectively and efficiently manage its operations. Carryover funds may be re-budgeted by the Owners’ Association for subsequent fiscal years for any approved CPBID purpose in accordance with this Management District Plan. In any given year the Owners’ Association may manage the budget so that a roll-over amount at the end of the year may provide carry-over funding for the following year to support continued and uninterrupted operations while waiting for the city assessment funds to be disbursed to CPBID, as well as for the renewal of the CPBID.

Alternatively, such funds may come, partially or in totality, from the Contingency Reserve category. This precautionary measure should be necessary only once. Subsequent years should produce approximately the same rollover amount to enable the CPBID to provide continued and uninterrupted services and benefits to commercial properties within the CPBID boundaries.

The use of the Emergency Reserve & Uncollected funds can and should be allocated for various purposes at the beginning of year one (2020) of the CPBID.

HISTORIC OLD TOWN CANOGA PARK BID – ASSESSMENT ENGINEER’S REPORT

Any unexpended funds at the end of the current CPBID will be rolled over to the new CPBID and will be added to each budget line item based on the percentage of each budget line item.

Parcels that were not included in the CPBID term ending in 2009, but were included in the CPBID term beginning in 2010 will not receive any services paid for by rolled over funds.

A 10-year projected CPBID budget is shown in the following Table:

YEAR 1-10 PROJECED DISTRICT ASSESSMENT BUDGET SUMMARY (Special Benefit Costs)
 (Assumes 3% CPI max rate increase per year)

YR	ZONE	LANDSCAPING & MAINTENANCE	SECURITY	MARKETING, PROMOTIONS & PUBLIC RELATIONS	ADMIN & OPERATIONS	CONTINGENCY, RESERVES & UNCOLLECTED FUNDS	TOTAL
		29%	30%	14%	23%	4%	100%
2020	1	\$33,684	\$34,846	\$16,262	\$26,715	\$4,646	\$116,153
	2	<u>\$38,589</u>	<u>\$39,920</u>	<u>\$18,629</u>	<u>\$30,605</u>	<u>\$5,322</u>	<u>\$133,065</u>
	TOTAL	\$72,273	\$74,766	\$34,891	\$57,320	\$9,968	\$249,218
2021	1	\$34,695	\$35,891	\$16,750	\$27,516	\$4,785	\$119,637
	2	<u>\$39,747</u>	<u>\$41,118</u>	<u>\$19,188</u>	<u>\$31,523</u>	<u>\$5,482</u>	<u>\$137,058</u>
	TOTAL	\$74,442	\$77,009	\$35,938	\$59,039	\$10,267	\$256,695
2022	1	\$35,736	\$36,968	\$17,253	\$28,341	\$4,929	\$123,227
	2	<u>\$40,939</u>	<u>\$42,352</u>	<u>\$19,764</u>	<u>\$32,469</u>	<u>\$5,646</u>	<u>\$141,170</u>
	TOTAL	\$76,675	\$79,320	\$37,017	\$60,810	\$10,575	\$264,397
2023	1	\$36,808	\$38,077	\$17,771	\$29,191	\$5,077	\$126,924
	2	<u>\$42,167</u>	<u>\$43,623</u>	<u>\$20,357</u>	<u>\$33,443</u>	<u>\$5,815</u>	<u>\$145,405</u>
	TOTAL	\$78,975	\$81,700	\$38,128	\$62,634	\$10,892	\$272,329
2024	1	\$37,912	\$39,219	\$18,304	\$30,067	\$5,229	\$130,731
	2	<u>\$43,432</u>	<u>\$44,932</u>	<u>\$20,968</u>	<u>\$34,446</u>	<u>\$5,989</u>	<u>\$149,767</u>
	TOTAL	\$81,344	\$84,151	\$39,272	\$64,513	\$11,218	\$280,498
2025	1	\$39,049	\$40,396	\$18,853	\$30,969	\$5,386	\$134,653
	2	<u>\$44,735</u>	<u>\$46,280</u>	<u>\$21,597</u>	<u>\$35,479</u>	<u>\$6,169</u>	<u>\$154,260</u>
	TOTAL	\$83,784	\$86,676	\$40,450	\$66,448	\$11,555	\$288,913
2026	1	\$40,220	\$41,608	\$19,419	\$31,898	\$5,548	\$138,693
	2	<u>\$46,077</u>	<u>\$47,668</u>	<u>\$22,245</u>	<u>\$36,543</u>	<u>\$6,354</u>	<u>\$158,887</u>
	TOTAL	\$86,297	\$89,276	\$41,664	\$68,441	\$11,902	\$297,580
2027	1	\$41,427	\$42,856	\$20,002	\$32,855	\$5,714	\$142,854
	2	<u>\$47,459</u>	<u>\$49,098</u>	<u>\$22,912</u>	<u>\$37,639</u>	<u>\$6,545</u>	<u>\$163,653</u>
	TOTAL	\$88,886	\$91,954	\$42,914	\$70,494	\$12,259	\$306,507

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2028	1	\$42,670	\$44,142	\$20,602	\$33,841	\$5,885	\$147,140
	2	\$48,883	\$50,571	\$23,599	\$38,768	\$6,741	\$168,562
	TOTAL	\$91,553	\$94,713	\$44,201	\$72,609	\$12,626	\$315,702
2029	1	\$43,950	\$45,466	\$21,220	\$34,856	\$6,062	\$151,554
	2	\$50,349	\$52,088	\$24,307	\$39,931	\$6,943	\$173,618
	TOTAL	\$94,299	\$97,554	\$45,527	\$74,787	\$13,005	\$325,172

The CPBID assessments may increase for each individual parcel each year during the 10-year effective operating period, but not to exceed 3% CPI per year, commensurate to special benefits received by each assessed parcel, and must be approved by the Owners’ Association Board of Directors, included in the Annual Planning Report and adopted 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 Owner’s Association of the CPBID) shall determine the percentage increase to the annual assessment and the methodology employed to determine the amount of the increase. The Owners’ Association Executive Director shall communicate the annual increase to the City each year in which the District 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 renewed District.

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. District assessment funds may be used to pay for costs related to the following District renewal term. If the District is not renewed or terminated for any reason, unexpended funds will be returned to the property owners.

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 district will be assessed based on property characteristics unique only to that parcel. Based on the specific needs and corresponding nature of the program activities to be funded by the proposed renewed CPBID (i.e. Landscaping & Maintenance; Security; Marketing. Promotions & Public Relations; Administration & Operations; and, Contingency, Reserve & Uncollected Funds). 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 land area and street frontage 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 district. Larger parcels and/or ones with larger frontages are expected to impact the demand for services and programs to a greater extent than smaller land and/or street frontages 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 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 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 would be possible through the proposed renewed CPBID, they are also considerably less than other options considered by the CPBID Renewal Committee. The actual assessment rates for each parcel within the District directly relate to the level of service and, in turn, special benefit to be conferred on each parcel based on the respective land area and street frontage (Zone 1 only) of each parcel 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.....”

The State Constitution - Article 13D (Proposition 218) 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 14 publicly owned parcels within the District, 12 of which are identified as assessable and for which special benefit services will be provided. Of the 12 identified assessed parcels, 9 are owned by the City of Los Angeles, 1 by Los Angeles County and 2 by the Los Angeles Metro Transit Authority (LAMTA).

Each identified assessed publicly owned parcel and facility within the District will proportionately benefit from the District funded Landscaping & Maintenance; Security; Marketing, Promotions & Public Relations; Administration & Operations; and, Contingency, Reserve & Uncollected Funds. For identified assessed publicly owned parcels and facilities, each of these parcels specially benefit from District funded programs and services from cleaner and safer facility entrances and perimeters. In addition, the District funded marketing programs benefit publicly owned parcels by announcing public events and activities held at these public facilities and apprise employees of important District 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 District by reducing crime, litter and debris, all considered detractions to employment, visitation and use of public facilities if not contained and properly managed.

In the opinion of this Assessment Engineer, there is no clear and convincing evidence that these 12 publicly owned assessed parcels will not proportionately specially benefit from District services, programs and improvements; therefore, each publicly owned parcel will be assessed at the full rate with

assessments to be based on the land area and street frontage (Zone 1 only) of each parcel.

The Table below lists all publicly owned parcels within the CPBID and their Year 1 (2020) assessment amounts:.

CPBID PUBLICLY OWNED PARCELS

APN	Public Agency Owner	Site Address	Use	Benefit Zone	Year 1 (2020) Assessment	% of Total
2111018900	LA City	7222 Remmet Ave.	Youth Art Center	2	\$1,253.70	0.50%
2111019902	LA City	Remmett Ave	Parking Lot	2	\$830.45	0.33%
2111019904	LA City	7248 Owensmouth Ave	Comm. Center	2	\$859.21	0.34%
2111019905	LA City	7242 Owensmouth Ave	-	2	\$859.10	0.34%
2111020900	LA City	Jordan Ave	Parking Lot	2	\$1,259.54	0.51%
2111025900	LA City	Jordan Ave	Parking Lot	2	\$0.00	0.00%
2111025901	LA City	Jordan Ave	Parking Lot	2	\$0.00	0.00%
2111026900	LA City	Remmett Ave	Parking Lot	2	\$829.88	0.33%
2111026902	LA City	Remmett Ave	Parking Lot	2	\$859.33	0.34%
2111026904	LA City	21620 Sherman Way	Madrid Theater	1	\$909.21	0.36%
2111027900	LA City	Remmett Ave	Parking Lot	2	<u>\$859.21</u>	0.34%
	LA City Total				\$8,519.63	3.39%
2111026903	LA County	7107 Remmet Ave	Health Center	2	<u>\$2,577.87</u>	1.03%
	LA County Total				\$2,577.87	1.03%
2111029904	LACMTA	7119 Deering Ave	Busway	1	\$15,618.22	6.27%
2111029905	LACMTA	Deering Ave	Busway	2	<u>\$1,604.08</u>	0.64%
	LACMTA Total				\$17,222.30	6.91%
	Grand Total				\$28,319.80	11.33%

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 renewed CPBID.

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 to the Management District Plan and this Report. The proposed renewed District and resultant assessment levies will continue for 10 years and may be renewed again at that time. The reasons (purposes) 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 land area and street frontage (Zone 1 only).

Assessment Formula Methodology

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

Background - Assessment Formula Development

The method used to determine special benefits derived by each identified assessed property within a PBID begins with the selection of a suitable and tangible basic benefit unit. For property related services, such as those proposed in the CPBID, 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 the PBID 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, District administration and ancillary program costs, are estimated. It is noted, as stipulated in Article XIIID Section 4(b) of the California Constitution, and now required of all property-based assessment Districts, indirect or general benefits costs may not be incorporated into the assessment formula and levied on the District properties; only direct or “special” benefits and costs may be considered. Indirect or general benefit costs, 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 XIIID 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 20-21 of this Report for discussion regarding assessment of publicly owned parcels within the CPBID).

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 PBID.

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

CPBID Assessment Formula

Based on the specific needs and corresponding nature of the program activities to be funded by the proposed renewed CPBID (i.e. Landscaping & Maintenance; Security; Marketing. Promotions & Public Relations; Administration & Operations; and, Contingency, Reserve & Uncollected Funds) 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 land area and street frontage within two Benefit Zones. It is noted that only street frontage in Zone 1 is assessed to offset added demand/need for linear type services in this Zone.

The “Basic Benefit Units” will be expressed as a combined function of land square footage (Benefit Unit “A”) and street frontage (Benefit Unit “B”). Based on the shape of the proposed renewed CPBID, as well as the nature of the District program elements, it is determined that all identified assessed properties will gain a direct and proportionate degree of special benefit based on the respective amount of land area and street frontage within two Benefit Zones. It is noted that only frontage in Zone 1 is assessed.

For the array of land uses within the District, the interactive application of land area and street frontage quantities are a proven method of fairly and equitably spreading special benefit costs to these beneficiaries of District funded services, programs and improvements. Each of these factors directly relates to the degree of special benefit each assessed parcel will receive from District funded activities.

In the opinion of this Assessment Engineer, the targeted weight of Zone 1 revenue to match the projected costs of Zone 1 services, should generate approximately 45% of the total District revenue (44.439483% when adjusted for precise parcel measurements and program costs and service levels).

In the opinion of this Assessment Engineer, the targeted weight of Zone 2 revenue to match the projected costs of Zone 2 services, should generate approximately 55% of the total District revenue (53.393342% when adjusted for precise parcel measurements and program costs and service levels).

Land area is a direct measure of the current and future development capacity of each parcel and its corresponding impact or draw on District funded activities. In the opinion of this Assessment Engineer, the targeted weight of this factor, land area, should generate approximately 98% of the total District revenue (97.832825% when adjusted for precise parcel measurements and program costs and service levels).

Street Frontage is a direct measure of the static utilization of each parcel and its corresponding impact or draw on District funded activities, many of which are linear in nature (i.e. Landscaping, Maintenance and Security). In the opinion of this Assessment Engineer, the targeted weight of this factor, street frontage, should generate approximately 2% of the total District revenue (2.167175% when adjusted for precise parcel measurements and program costs and service levels).

Step 2. Quantify Total Basic Benefit Units

Taking into account all identified specially benefiting parcels within the District and their respective assessable benefit units, the rates, cumulative quantities and assessment revenues by factor are shown in the following Tables:

Year 1 – 2020 - Assessable Benefit Units

BENEFIT ZONE	ASSESSABLE LAND AREA (SF)	ASSESSABLE STREET FRONTAGE (LF)	# OF PARCELS	# OF ASSESSABLE PARCELS	NON-ASSESSED PARCELS
1	966,611	5,401	95	94	1
2	1,161,368	0	175	131	44
TOTAL	2,127,979	5,401	270	225	45

Year 1 – 2020 Projected Assessment Revenue

BENEFIT ZONE	LAND AREA ASSMT REVENUE	STREET FRONTAGE ASSMT REVENUE	SUBTOTAL ASSMT REVENUE	%
1	\$110,751.39	\$5,401.00	\$116,152.39	46.606658%
2	\$133,066.06	\$0.00	\$133,066.06	53.393342%
TOTAL	\$243,817.45	\$5,401.00	\$249,218.45	100.00%
Zone 1 %	44.439483%	2.167175%	46.606658%	
Zone 2 %	53.393342%	0.000000%	53.393342%	
Total %	97.832825%	2.167175%	100.00%	

Step 3. Calculate Benefit Units for Each Property.

The number of Benefit Units for each identified benefiting parcel within the proposed renewed CPBID 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 District for their review. If a property owner believes there is an error on a parcel’s assessed footages, the District may confirm the data with the LA County Assessor’s office. If District data matches Assessor’s data, the property owner may opt to work with the Assessor’s office to correct the data so that the District assessment may be corrected.

Step 4. Determine Assessment Formula

In the opinion of this Assessment Engineer the assessment formula for the proposed renewed CPBID is as follows:

Assessments = Land Area (Unit A) SF x Unit A Zone Rate, plus Street Frontage (Unit B) LF x Unit B Zone Rate (Frontage assessed in Zone 1 only).

YEAR 1 –2020 Assessment Rates

BENEFIT ZONE	LAND AREA ASSMT RATE (\$/SQ FT)	STREET FRONTAGE ASSMT RATE (\$/LF)
1	\$0.114577	\$1.000000
2	\$0.114577	\$0.000000

Residential Parcels and Uses

The Property and Business Improvement District Law of 1994, California Streets & Highway Code § 36632 states, “Properties zoned solely for residential use..... are conclusively presumed not to benefit from the improvements and service funded through these assessments, and shall not be subject to any assessment”.

It is the opinion of this Assessment Engineer that, in keeping consistent with State Law, parcels zoned solely residential or with residential uses on them within the District are presumed to not benefit from District improvements, activities or services, and therefore residentially zoned parcels and/or residential uses within the District are not assessed.

Changes to Building or Parcel Size

Any changes in parcel size and street frontage(s) as a result of 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 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 Plan would require a new Proposition 218 ballot procedure in order to approve any such changes.

The complete Year 1 – 2020 assessment roll of all parcels to be assessed by this District is included in this Report as Appendix I.

Assessment Formula Unit Rates

Using figures from the Assessable Benefit Units Table and the Projected Assessment Revenue Table on page 24 of this Report, the assessment rates and weighted multipliers for each factor are calculated as follows:

ZONE 1

Land Area Rate (Unit A-1)

$$(\$249,218.45 \times 44.439483\%) / 966,611 \text{ units} = \$0.114577 / \text{sq ft land area}$$

Street Frontage Rate (Unit B-1)

$$(\$249,218.45 \times 2.167175\%) / 5,401 \text{ units} = \$1.00 / \text{lin ft street frontage}$$

ZONE 2

Land Area Rate (Unit A-2)

$$(\$249,218.45 \times 53.393342\%) / 1,161,368 \text{ units} = \$0.114577 / \text{sq ft land area}$$

Street Frontage Rate (Unit B-2) = Not Assessed

Step 5. Estimate Total District Costs

The total projected 10-year special benefit costs by Zone for 2020 – 2029 of the District are shown in the Table on pages 18-19 of this Report assuming a maximum 3% CPI increase per year, commensurate to special benefits received by each assessed parcel.

Step 6. Separate General Benefits from Special Benefits and Related Costs (Article XIID Section 4(b) of the California Constitution – Proposition 218)

Total Year 1 adjusted costs are estimated at \$254,207. General benefits are factored at 1.96% of the total adjusted costs (see Finding 2 on pages 7-12 of this Report) with special benefits set at 98.04%. Article XIID Section 4(b) of the California Constitution limits the levy of property assessments to costs attributed to special benefits only. The 1.96% general benefit cost is computed to be \$4,989 with a resultant 98.04% special benefit limit computed at \$249,218. *Based on current property data and land uses, this is the maximum amount of Year 1 (2020) revenue that can be derived from property assessments from the subject District.*

All program costs associated with general benefits will be derived from sources other than District assessments. Sample “other” revenue sources are shown in the following Table:

Special and General Benefit Revenue Sources

Revenue Source	Revenue	% of Total
Special Benefit Costs: Source = CPBID Property Assessments	\$249,218	98.04%
General Benefit Costs: Source = Grants, donations, sponsors, program income, etc.	\$4,989	1.96%
TOTAL	\$254,207	100.0%

Step 7. Calculate “Basic Unit Cost”

With a YR 1 - 2020 assessment revenue portion of the budget set at \$249,218 (special benefit only), the Basic Unit Costs (rates) are shown earlier in Step 4. Since the District is proposed to be renewed for a 10-year term, maximum assessments for future years (2021-2029) must be set at the inception of the proposed renewed District. An annual inflationary assessment (CPI) rate increase of up to 3%, commensurate to special benefits received by each assessed parcel, may be imposed for future year assessments, on approval by the District Property Owner’s Association. The maximum assessment rates for the 10-year proposed renewed District term of 2020-2029 are shown in the Table below. The assessment rates listed constitute the maximum assessment rates that may be imposed for each zone for each year of the proposed renewed District term (2020-2029).

**CPBID – 10 Year Maximum Assessment Rates
(Includes a 3%/Yr. CPI Max Increase)**

BENEFIT ZONE	LAND AREA ASSMT RATE (\$/SQ FT)	STREET FRONTAGE ASSMT RATE (\$/LF)
<u>2020</u>		
1	\$0.114577	\$1.000000
2	\$0.114577	\$0.000000
<u>2021</u>		
1	\$0.118014	\$1.030000
2	\$0.118014	\$0.000000
<u>2022</u>		
1	\$0.121554	\$1.060900
2	\$0.121554	\$0.000000
<u>2023</u>		
1	\$0.125201	\$1.092727
2	\$0.125201	\$0.000000
<u>2024</u>		
1	\$0.128957	\$1.125509
2	\$0.128957	\$0.000000

<u>2025</u>		
1	\$0.132826	\$1.159274
2	\$0.132826	\$0.000000
<u>2026</u>		
1	\$0.136811	\$1.194052
2	\$0.136811	\$0.000000
<u>2027</u>		
1	\$0.140915	\$1.229874
2	\$0.140915	\$0.000000
<u>2028</u>		
1	\$0.145142	\$1.266770
2	\$0.145142	\$0.000000
<u>2029</u>		
1	\$0.149496	\$1.304773
2	\$0.149496	\$0.000000

Step 8. Spread the Assessments

The resultant assessment spread calculation results for each parcel within the District are shown in the Management District Plan and were determined by applying the District assessment formula to each identified benefiting property.

Miscellaneous District Provisions

Time and Manner of Collecting Assessments:

Assessments for the Property Tax Year beginning July 1, 2019 and ending June 30, 2029, shall be collected at the same time and in the same manner as ad valorem taxes paid to the County of Los Angeles (Operation Years 2020-2029). The District 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 renewed District.

Duration

As allowed by State PBID Law, the District will have a ten (10) year operational term from January 1, 2020 to December 31, 2029. The proposed renewed District operation is expected to begin services on January 1, 2020. If the District is not renewed at the end of the proposed 10 year renewal term, CPBID services will end on December 31, 2029.

APPENDIX 1

CPBID YR 1 – 2020 ASSESSMENT ROLL

APN	ZONE	2020 ASSMT	% of Total
2023007025	2	\$2,074.65	0.832%
2023007026	2	\$1,093.75	0.439%
2023008010	2	\$504.14	0.202%
2023008011	2	\$567.16	0.228%
2023008012	2	\$561.43	0.225%
2023008014	1	\$559.61	0.225%
2023008015	1	\$559.61	0.225%
2023008022	1	\$559.61	0.225%
2023008026	1	\$906.11	0.364%
2023008027	1	\$1,052.57	0.422%
2023008028	1	\$1,119.21	0.449%
2023008029	1	\$1,119.10	0.449%
2023008030	1	\$1,119.21	0.449%
2023008031	1	\$561.20	0.225%
2023008032	1	\$559.49	0.224%
2024001023	1	\$5,665.12	2.273%
2024001028	1	\$5,139.72	2.062%
2024001048	1	\$3,758.71	1.508%
2111017001	2	\$859.21	0.345%
2111017008	2	\$829.88	0.333%
2111017009	1	\$680.71	0.273%
2111017010	1	\$594.71	0.239%
2111017022	2	\$801.92	0.322%
2111017026	2	\$886.02	0.356%
2111017027	1	\$919.63	0.369%
2111017030	2	\$442.84	0.178%
2111017031	2	\$855.55	0.343%
2111017033	2	\$886.25	0.356%
2111017034	2	\$888.20	0.356%
2111017035	2	\$486.61	0.195%
2111017036	2	\$485.92	0.195%
2111017037	2	\$881.78	0.354%
2111017039	2	\$875.71	0.351%
2111017040	1	\$3,086.53	1.238%
2111018001	2	\$1,289.79	0.518%
2111018005	2	\$429.89	0.172%
2111018006	2	\$430.01	0.173%
2111018009	2	\$430.01	0.173%
2111018010	2	\$430.01	0.173%
2111018011	2	\$432.18	0.173%

2111018012	2	\$429.66	0.172%
2111018013	1	\$1,448.24	0.581%
2111018014	1	\$851.92	0.342%
2111018015	1	\$427.51	0.172%
2111018016	1	\$427.39	0.171%
2111018017	1	\$425.90	0.171%
2111018018	1	\$425.90	0.171%
2111018019	1	\$426.02	0.171%
2111018020	1	\$510.99	0.205%
2111018021	1	\$512.94	0.206%
2111018022	2	\$824.73	0.331%
2111018023	2	\$859.56	0.345%
2111018030	2	\$1,288.99	0.517%
2111018033	2	\$1,289.79	0.518%
2111018900	2	\$1,253.70	0.503%
2111019001	1	\$1,012.94	0.406%
2111019002	1	\$426.02	0.171%
2111019007	2	\$644.50	0.259%
2111019008	2	\$644.50	0.259%
2111019009	2	\$1,689.32	0.678%
2111019010	1	\$425.79	0.171%
2111019011	1	\$426.02	0.171%
2111019012	1	\$426.02	0.171%
2111019016	1	\$681.63	0.274%
2111019017	1	\$341.96	0.137%
2111019019	2	\$429.78	0.172%
2111019020	2	\$851.88	0.342%
2111019021	2	\$859.21	0.345%
2111019027	2	\$3,007.53	1.207%
2111019028	2	\$1,288.88	0.517%
2111019029	1	\$1,703.96	0.684%
2111019030	2	\$1,288.99	0.517%
2111019031	2	\$1,288.99	0.517%
2111019902	2	\$830.45	0.333%
2111019904	2	\$859.21	0.345%
2111019905	2	\$859.10	0.345%
2111020001	1	\$1,439.76	0.578%
2111020010	1	\$1,453.16	0.583%
2111020011	1	\$854.10	0.343%
2111020012	1	\$852.04	0.342%
2111020013	1	\$425.90	0.171%
2111020014	1	\$426.02	0.171%

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2111020015	2	\$830.11	0.333%
2111020016	2	\$429.78	0.172%
2111020020	2	\$429.66	0.172%
2111020021	2	\$859.10	0.345%
2111020022	2	\$429.55	0.172%
2111020023	2	\$429.66	0.172%
2111020024	2	\$1,288.99	0.517%
2111020025	2	\$859.21	0.345%
2111020035	2	\$1,718.66	0.690%
2111020900	2	\$1,259.54	0.505%
2111021009	1	\$581.36	0.233%
2111021010	1	\$1,252.83	0.503%
2111021011	1	\$1,252.83	0.503%
2111021012	1	\$1,253.06	0.503%
2111021013	1	\$1,010.53	0.405%
2111021014	2	\$557.65	0.224%
2111021023	2	\$0.00	0.000%
2111021025	1	\$1,852.75	0.743%
2111022007	2	\$799.17	0.321%
2111022008	1	\$1,870.95	0.751%
2111022009	2	\$515.48	0.207%
2111022010	1	\$1,253.17	0.503%
2111022011	1	\$1,617.06	0.649%
2111022012	1	\$2,085.46	0.837%
2111022017	2	\$954.54	0.383%
2111022020	2	\$2,874.74	1.154%
2111022021	2	\$1,791.87	0.719%
2111022022	2	\$1,153.90	0.463%
2111022023	1	\$1,252.94	0.503%
2111022025	2	\$1,612.33	0.647%
2111023004	1	\$7,884.26	3.164%
2111023005	2	\$4,368.02	1.753%
2111023013	2	\$767.67	0.308%
2111023016	1	\$1,492.91	0.599%
2111023018	2	\$1,151.38	0.462%
2111023019	2	\$2,395.92	0.961%
2111023020	2	\$2,456.19	0.986%
2111024001	1	\$2,445.68	0.981%
2111024002	1	\$1,254.09	0.503%

2111024003	1	\$1,253.86	0.503%
2111024004	1	\$1,253.98	0.503%
2111024005	1	\$1,253.86	0.503%
2111024006	1	\$2,434.11	0.977%
2111024007	2	\$2,756.04	1.106%
2111024008	2	\$1,611.07	0.646%
2111024015	2	\$1,611.07	0.646%
2111024016	2	\$1,611.18	0.646%
2111024017	2	\$972.76	0.390%
2111024018	2	\$1,783.16	0.716%
2111024020	2	\$2,787.09	1.118%
2111025001	1	\$1,012.71	0.406%
2111025002	1	\$1,056.71	0.424%
2111025005	1	\$851.92	0.342%
2111025006	1	\$852.04	0.342%
2111025007	1	\$852.73	0.342%
2111025008	2	\$829.88	0.333%
2111025009	2	\$429.43	0.172%
2111025010	2	\$859.33	0.345%
2111025011	2	\$429.55	0.172%
2111025012	2	\$429.55	0.172%
2111025013	2	\$1,718.66	0.690%
2111025017	2	\$859.21	0.345%
2111025025	2	\$0.00	0.000%
2111025027	1	\$851.92	0.342%
2111025028	2	\$1,718.43	0.690%
2111025900	2	\$0.00	0.000%
2111025901	2	\$0.00	0.000%
2111026001	1	\$842.41	0.338%
2111026002	1	\$596.54	0.239%
2111026004	1	\$454.66	0.182%
2111026005	1	\$854.79	0.343%
2111026006	1	\$854.79	0.343%
2111026007	1	\$427.39	0.171%
2111026008	1	\$599.41	0.241%
2111026009	2	\$859.21	0.345%
2111026010	2	\$859.21	0.345%
2111026013	2	\$429.55	0.172%
2111026015	2	\$859.21	0.345%

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2111026016	2	\$429.55	0.172%
2111026017	2	\$859.33	0.345%
2111026018	2	\$859.21	0.345%
2111026019	2	\$859.21	0.345%
2111026020	2	\$429.66	0.172%
2111026022	2	\$859.10	0.345%
2111026023	2	\$429.66	0.172%
2111026024	2	\$859.33	0.345%
2111026025	2	\$829.88	0.333%
2111026026	2	\$859.33	0.345%
2111026900	2	\$829.88	0.333%
2111026902	2	\$859.33	0.345%
2111026903	2	\$2,577.87	1.034%
2111026904	1	\$909.21	0.365%
2111027001	1	\$244.72	0.098%
2111027002	2	\$254.36	0.102%
2111027003	1	\$411.61	0.165%
2111027004	1	\$805.96	0.323%
2111027005	1	\$301.35	0.121%
2111027006	1	\$301.35	0.121%
2111027007	1	\$403.82	0.162%
2111027008	1	\$403.59	0.162%
2111027009	1	\$301.35	0.121%
2111027010	1	\$301.35	0.121%
2111027013	1	\$383.70	0.154%
2111027014	1	\$523.10	0.210%
2111027015	2	\$830.45	0.333%
2111027018	2	\$429.89	0.172%
2111027019	2	\$430.01	0.173%
2111027022	2	\$1,290.02	0.518%
2111027029	2	\$859.10	0.345%
2111027032	2	\$1,288.88	0.517%
2111027033	2	\$429.66	0.172%
2111027034	2	\$859.21	0.345%
2111027035	2	\$829.88	0.333%
2111027036	2	\$1,720.03	0.690%

2111027037	2	\$859.33	0.345%
2111027038	1	\$805.96	0.323%
2111027039	2	\$1,288.99	0.517%
2111027040	2	\$859.79	0.345%
2111027041	2	\$860.13	0.345%
2111027900	2	\$859.21	0.345%
2111028001	1	\$683.92	0.274%
2111028002	1	\$427.39	0.171%
2111028003	1	\$427.51	0.172%
2111028004	1	\$854.67	0.343%
2111028005	1	\$854.90	0.343%
2111028006	1	\$427.39	0.171%
2111028007	1	\$426.59	0.171%
2111028008	1	\$1,357.99	0.545%
2111028019	2	\$773.39	0.310%
2111028020	2	\$515.60	0.207%
2111028021	2	\$859.33	0.345%
2111028022	2	\$429.66	0.172%
2111028023	2	\$1,288.99	0.517%
2111028024	2	\$429.66	0.172%
2111028026	2	\$859.33	0.345%
2111028029	2	\$830.00	0.333%
2111028031	2	\$429.55	0.172%
2111028032	2	\$882.24	0.354%
2111028033	2	\$441.01	0.177%
2111028034	2	\$882.01	0.354%
2111028038	2	\$875.25	0.351%
2111028039	2	\$1,739.97	0.698%
2111028040	2	\$1,323.94	0.531%
2111028041	2	\$1,294.38	0.519%
2111028042	2	\$858.98	0.345%
2111029904	1	\$15,618.22	6.267%
2111029905	2	\$1,604.08	0.644%
Total		\$249,218.45	100.00%

APPENDIX 2

CPBID BOUNDARY MAP



Legend

- STREET
- CANOGA PARK_BIZ
- CPA_ZONE_1
- CPA_ZONE_2
- CPA_ZONE_3
- Area included in the Database but not currently assessed or returned
- ASSESSOR_MAPBOOK

Historic Old Town Canoga Park Business Improvement District


 Los Angeles County Office of the Assessor
 500 W Temple Street Room 291
 Los Angeles, CA 90012