

ATTACHMENT 1

GREATER LINCOLN HEIGHTS PROPERTY & BUSINESS IMPROVEMENT DISTRICT RENEWAL

ASSESSMENT ENGINEER'S REPORT

*Established in 2018 - Being Renewed & Expanded for 10 Years 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*

April 25, 2023

**FINAL
CORRECTED**

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 Greater Lincoln Heights Property & Business Improvement District ("GLH PBID") being renewed and expanded 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



RPE #26549 April 25, 2023

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 XIIIID of the California Constitution (Proposition 218) to support the benefit property assessments to be levied within the proposed GLH PBID in the City of Los Angeles, California being renewed and expanded 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 and expanded GLH PBID.

Background

The GLH PBID is a property-based benefit assessment type district being renewed and expanded 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 GLH PBID. 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 GLH PBID, these supplemental requirements will be taken into account. The key provisions of Article XIID along with a description of how the GLH PBID complies with each of these provisions are delineated below.

(Note: All section references below pertain to Article XIII D 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 GLH PBID is being renewed and expanded for a ten (10) year term. The proposed GLH PBID is located in the northeast section of Los Angeles at the axis of North Broadway and the 5 Freeway. Generally, the GLH PBID extends along North Broadway from the Los Angeles River east to Lincoln Park, Pasadena Avenue from the Los Angeles River east to Avenue 26, and Daly Avenue from Manitou Avenue to Avenue 26. This area includes commercially and industrially zoned parcels that encompass a dynamic traditional shopping and dining business center surrounded by charming historic neighborhoods.

Lincoln Heights contains some of the oldest traces of urban development in Northeast Los Angeles, dating from the 1870’s. This is a result of the proximity to the center of Los Angeles. North Broadway served as one of the historic transportation corridors. It remains a major thoroughfare and is the anchor for the GLHPBID boundaries. North Broadway intersects with Daly Street, with which it comprises the main commercial corridor east of the 5 Freeway, and then south to the Los Angeles River, encompassing Pasadena Avenue.

Boundary Description

Eastern Boundary Line (Lincoln Park Avenue) to Workman Street

Beginning at the intersection of North Broadway and the western edge of Lincoln Park Avenue, proceeding west, the GLH PBID includes all parcels fronting both sides of North Broadway (generally one parcel deep) between Lincoln Park Avenue and Workman Street. It is noted that the GLH PBID also includes in this segment, to the north of North Broadway, between Sichel Street and Workman Street, APNs 5204-015-002 and 901. In this segment, the GLH PBID also includes to the south of North Broadway, between Eastlake Avenue and Hancock Street, APN 5208-005-006; between Griffin Avenue and Sichel Street, APN 5204-020-006; and between Sichel Street and Workman Street, APNs 5204-016-005, 900 and 901.

Workman Street to Western Boundary Line

Beginning at the intersection of North Broadway and the western edge of Workman Street, proceeding north along the western edge of Workman Street to the northern boundary of APN 5204-012-019;

Then west along northern boundary of APN 5204-012-019 to the eastern boundary of APN 5204-012-012;

Then north along the eastern boundary of APNs 5204-012-012, 014, 018, continuing along the eastern boundary of APNs 5204-013-017, 006, 005, 004, 003, 802, 801, 002 and 001 to the southern boundary of APN 5204-013-007;

Then east along southern boundary of 5204-013-007, across Workman Street to include APN 5204-014-900.

Then beginning at the intersection of E. Avenue 26 and the western edge of Workman Street, proceeding

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north along the western edge of Workman Street to the northern boundary of APN 5205-021-004;

Then west along the northern boundary of APNs 5205-021-004 and 003, across Pasadena Avenue to the western edge of Pasadena Avenue;

Then north along the western edge of Pasadena Avenue to the northern boundary of APN 5205-020-032;

Then west along the northern boundary of APN 5205-020-032 to the western boundary of APN 5205-020-032;

Then south along the western boundary of APN 5205-020-032 and 003 to the northern boundary of APN 5205-020-005;

Then west along the northern boundary of APN 5205-020-005 to the eastern edge of W. Avenue 26;

Then south along the eastern edge of W. Avenue 26 to the easterly prolongation of the northern boundary of APN 5205-022-003;

Then west along the easterly prolongation of the northern boundary of APN 5205-022-003 and the northern boundary of APNs 5205-022-003, 002, 004 and 005 to the eastern edge of Avenue 25;

Then south along the eastern edge of Avenue 25 to the easterly prolongation of the northern boundary of APN 5205-023-045;

Then west along the easterly prolongation of the northern boundary of APN 5205-023-045 and the northern boundary of APNs 5205-023-045, 046, 043, and 005, across Avenue 23 and continuing along the northern boundary of APNs 5205-024-001, 013, 003 and 009 to the western boundary of APN 5205-024-009;

Then south along western boundary of APN 5205-024-009, across Pasadena Avenue to the western boundary of APN 5204-002-034;

Then south along western boundary of APN 5204-002-034 to the southern boundary of APN 5204-002-034;

Then east along the southern boundary of APNs 5204-002-034, 018, 016, 015 and 900, across Avenue 23 to the eastern edge of Avenue 23;

Then south along the eastern edge of Avenue 23, across Ave 24 to the eastern edge of Avenue 24;

Then south along the eastern edge of Avenue 24 to the easterly prolongation of the northern boundary line of APN 5204-002-026;

Then west across Avenue 24 along the easterly prolongation of the northern boundary of APN 5204-002-026 and continuing west along the northern boundary of APNs 5204-002-026 and 036, across Avenue 22 to the western edge of Avenue 22;

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Then north along the western edge of Avenue 22 to the northern boundary of APN 5204-001-001;

Then west along the northern boundary of APNs 5204-001-001, 002, 003 and 004 to the northwest boundary of APN 5204-001-004;

Then southwest along the northwest boundary of APNs 5204-001-004 and 005 to the northern edge of North Broadway;

Then west along northern edge of North Broadway to the southeast boundary of APN 5447-023-018;

Then northeast along the southeast boundary of APNs 5447-023-018 and the southeast and east boundary of APN 5447-023-010, across Pasadena Avenue to the eastern boundary of APN 5447-014-036;

Then north along the eastern boundary of APNs 5447-014-036 and 009, then northeast across Avenue 21 to the east boundary of APN 5447-012-901;

Then north along the east boundary of APN 5447-012-901 to the northwest boundary of APN 5447-012-900;

Then south along the eastern edge of Avenue 21 to the easterly prolongation of the northern boundary of APN 5447-014-038;

Then west across Ave 21 along the easterly prolongation of the northern boundary of APN 5447-014-038 continuing along the northern boundary of APNs 5447-014-038 to the eastern boundary of APN 5447-014-040;

Then north along the northern boundary of APN 5447-014-038 to the eastern boundary of APN 5447-014-040;

Then north along the eastern boundary of APNs 5447-014-040 and 020 to the northern boundary of APN 5447-014-020;

Then west along the northern boundary of APN 5447-014-020, across San Fernando Road to the northern boundary of APN 5447-016-902;

Then west along the northern boundary of APNs 5447-016-902, 903 and 904, across Avenue 19 to the western edge of Avenue 19;

Then north along the western edge of Avenue 19 to the north/northwest boundary of APN 5447-017-004;

Then west/southwest along the north/northwest boundary of APNs 5447-017-004 and 005 to the eastern edge of Avenue 18;

Then south along the eastern edge of Avenue 18, across Barranca Street to the easterly prolongation of the northern boundary of APN 5447-019-009;

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Then west along the easterly prolongation of the northern boundary of APN 5447-019-009 and the northerly boundary of APN 5447-019-009 to the western boundary of APN 5447-019-009;

Then south along the western boundary of APNs 5447-019-009, 003, 004, 005, 007 and 008, across North Broadway and continuing along the western boundary of APN 5447-020-901 to the northern edge of North Spring Street;

Then east along the northern edge of North Spring Street to the northerly prolongation of the western boundary of APN 5447-026-021;

Then south along the northerly prolongation of the western boundary of APN 5447-026-021 and continuing along the western boundary of APN 5447-026-021 to the southern boundary of APN 5447-026-021;

Then east along the southern boundary of APNs 5447-026-021 to the western boundary of APN 5447-026-901;

Thence south along the western boundary of APNs 5447-026-901 and 902 to the southern boundary of APN 5447-026-902;

Thence east along the southern boundary of APN 5447-026-902 across Avenue 18 and continuing along the southern boundary of all parcels on the south side of North Broadway (one parcel deep) between Avenue 18 and Avenue 20;

Then across Avenue 20 to include APNs 5447-024-030 and 29;

Then continuing east from the northeast corner of APN 5447-024-029 along the southern edge of North Broadway to the western boundary of APN 5204-006-034;

Then south along the western boundary of APN 5204-006-034 to the southern boundary of APN 5204-006-034;

Then east along the southern boundary of APNs 5204-006-034 and 900, across Avenue 22 to include APNs 5204-006-001 and 002, across Avenue 24 to the eastern edge of Avenue 24;

Then south along the eastern edge of Avenue 24 to the southern boundary of APN 5204-005-018;

Then east along the southern boundary of APNs 5204-005-018, 036 and 032, across Daly Street to the eastern edge of Daly Street;

Then south along the eastern edge of Daly Street to the northern edge of Manitou Avenue;

Then east along the northern edge of Manitou Avenue to the western edge of Workman Street;

Then north along the western edge of Workman Street to the southern edge of North Broadway.

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Benefit Zones

There are two benefit zones within the GLH PBID.

Benefit Zone 1

Except as noted below in Benefit Zone 2, Benefit Zone 1 includes all GLH PBID parcels along North Broadway east of the 5 Freeway extending north to Pasadena Avenue.

Benefit Zone 2

Benefit Zone 2 includes all GLH PBID parcels west of the 5 Freeway extending west to the Los Angeles River along Pasadena Avenue, North Broadway and North Spring Street. Benefit Zone 2 also includes parcels on both sides of Pasadena Avenue for two blocks east of the 5 Freeway. It is noted that identified Zone 2 parcels shall be provided with all the services and programs provided for Zone 1 identified parcels, except, at reduced service levels. Thus, Zone 2 assessment rates have been adjusted to offset the cost of these reduced service levels.

Boundary Rationale:

The goal in setting the boundaries for the GLHPBID was to include all commercial properties and commercial businesses within the historic Lincoln Heights business district. The GLHPBID excludes residential uses and parcels wherever possible along the GLH PBID’s boundary edges, even though many are zoned commercial. In the opinion of this Assessment Engineer, these commercially zoned but residential use parcels along the GLH PBID perimeter would not specially benefit from GLH PBID programs and services and thus, are not included in the GLH PBID.

Eastern Boundary

The eastern boundary is set by the residentially zoned neighborhoods and Lincoln Park to the east of the eastern GLH PBID boundary. State Law precludes parcels zoned solely residential from being assessed and thus, these areas would not specially benefit from GLH PBID programs and services and are not included in the GLH PBID.

No GLH PBID programs and services will be provided east of the eastern GLH PBID boundary.

Northern Boundary

The area north of the northern boundary east of Daly Street is generally residentially zoned and/or residential uses. State Law precludes parcels zoned solely residential from being assessed and thus, these areas would not specially benefit from GLH PBID programs and services and are not included in the GLH PBID. No GLH PBID programs and services will be provided north of the northern GLH PBID boundary.

The area north of the northern boundary west of Daly includes primarily industrial uses that would not specially benefit from the GLH PBID programs and services and thus, are not included in the GLH PBID.

No GLH PBID programs and services will be provided north of the northern GLH PBID boundary.

Western Boundary

The western boundary is a natural barrier in the form of the Los Angeles River. There are no ties between Lincoln Heights and the neighborhoods to the west of the Los Angeles River. It is noted that APN 5447-026-900, located at the western edge of the GLHBID on the south side of N. Spring St., is a 3-acre City owned parcel well below grade of N. Spring Street containing municipal recreation facilities and ball

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fields that has no other direct street frontage. There are no programs and services provided by the GLHBID that will specially benefit this parcel and therefore this parcel is not included in the GLHBID and will not be assessed.

No GLH PBID programs and services will be provided west of the western GLH PBID boundary.

Southern Boundary

The southern boundary along the entire GLH PBID from the Los Angeles River east to Lincoln Park Avenue are residentially zoned neighborhoods. State Law precludes parcels zoned solely residential from being assessed and thus, these areas would not specially benefit from GLH PBID programs and services and are not included in the GLH PBID.

No GLH PBID programs and services will be provided south of the southern GLH PBID boundary.

Miscellaneous

It is noted that there is a pocket neighborhood located roughly between the 5 Freeway on the west, S. Avenue 24 on the east, Pasadena Avenue on the north and North Broadway on the south that is excluded from the GLH PBID. This commercially zoned neighborhood is comprised mainly of single-family dwellings and church related parcels. It is the opinion of this Assessment Engineer that this neighborhood, void of commercial uses, would not specially benefit from GLH PBID programs and services and thus, is not included in the GLH PBID. No special benefit services will be provided within this area nor shall these excluded parcels specially benefit from GLH PBID funded programs and services.

A list of all parcels included in the proposed GLH PBID is shown as Appendix 1, attached to this Report with their respective Los Angeles County assessor parcel number. The boundary of the proposed GLH PBID and benefit zones are shown on the map of the proposed renewed and expanded GLH PBID attached as Appendix 2 to this Report.

All identified 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 GLH PBID funded services, programs and improvements provided within the above-described boundaries shall confer special benefit to identified assessed parcels inside the PBID boundaries and none will be provided outside of the proposed renewed GLH PBID. Each identified and assessed parcel within the GLH PBID will proportionately specially benefit from the GLH PBID funded supplemental sidewalk operations and district identity/administration services/contingency. These services, programs and improvements are intended to improve commerce, employment, rents and occupancy rates of assessed parcels and businesses within the GLH PBID by deterring crime, improving aesthetics and professionally marketing goods and services available within the proposed renewed GLH PBID, all considered necessary in a competitive properly managed business district. All GLH PBID 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 GLH PBID.

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, 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 GLH PBID.

The property uses within the boundaries of the PBID that will receive special benefits from PBID funded programs and services are a unique mix of retail, office, grocery, manufacturing, industrial, parking and residential. Services, programs and improvements provided and funded by the PBID (i.e. sidewalk operations and district identity/administration services/contingency) are primarily designed to provide special benefits as described below to identified assessed parcels and the array of land uses within the boundaries of the GLH PBID.

The proposed PBID programs, improvements and services and Year 1 – 2024 budget allocation are as follows:

Year 1 – 2024 Special Benefit Cost Allocations (Assessment Revenue Only)

YEAR	BENEFIT ZONE	SIDEWALK OPERATIONS	DISTRICT IDENTITY, ADMIN SERVICES & CONTINGENCY	TOTAL
	%	70%	30%	100%
1	1	\$435,524	\$186,653	\$622,177
2024	2	<u>\$196,758</u>	<u>\$84,325</u>	<u>\$281,083</u>
	TOTAL	\$632,282	\$270,978	\$903,260

The purpose of the GLH PBID is to fund supplemental programs, services and improvements to assessed parcels within the GLH PBID 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 GLH PBID are for services, programs and improvements directly and specially benefiting each individual assessed parcel within the GLH PBID. No GLH PBID funded services, activities or programs will be provided outside of the GLH PBID boundaries.

While every attempt is made to provide GLH PBID services and programs to confer special benefits only to those identified assessed parcels within the GLH PBID, 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 district, or “spillover” onto parcels surrounding the district, or to

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the public at large who might be passing through the district with no intention of transacting business within the district or interest in the district 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 district:

- (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 XIID Section 4(b) of the California Constitution) have used Method #3, the composite district overlay determinant method which will be used for the GLH PBID. 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 district, general benefit to the public at large within the district and general benefit to parcels outside the district.

General Benefit – Assessed Parcels within the GLH PBID

Proposed GLH PBID funded programs are narrowly designed and carefully implemented to specially benefit the assessed GLH PBID parcels and are only provided for the special benefit to each and every assessed parcel within the GLH PBID. 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 GLH PBID are distinct and special but in the case of the GLH PBID, 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 GLH PBID funded programs and services are specially geared to the unique needs of each assessed parcel within the GLH PBID and are directed specially only to these assessed parcels within the GLH PBID. This concept is further reinforced by the proportionality of special benefits conferred on each assessed parcel within the GLH PBID 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 assessed parcels within the GLH PBID equates to \$2,258 or (.25% x \$903,260).

General Benefits – Outside Parcels

While GLH PBID programs and services will not be provided directly to parcels outside the GLH PBID boundaries, it is reasonable to conclude that GLH PBID services may confer an indirect general benefit on parcels adjacent to the GLH PBID boundaries. An inventory of the GLH PBID boundaries finds that the GLH PBID is immediately surrounded by 156 parcels. Of these 156 parcels, 5 are commercial zoned parcels with commercial uses located on the perimeter of the GLH PBID. In addition, there are 151 residentially zoned parcels with residential uses and government owned/used parcels located on the perimeter of the GLH PBID. It is noted that there are 3 parcels “zoned solely residential” within the GLH PBID that, by State Law, cannot be assessed.

The 156 parcels directly outside the GLH PBID boundaries as well as the 3 non-assessable parcels within the GLH PBID can reasonably be assumed to receive some indirect general benefit as a result of GLH PBID funded programs, services and improvements. Based on over 30 years of assessment engineering

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experience, it is the opinion of this Engineer that a benefit factor of 1.0 be attributed to the 257 assessed parcels within the GLH PBID, a benefit factor of 0.025 be attributed to general benefits conferred on the 5 commercial parcels and uses located adjacent to or across the street from parcels within the GLH PBID as well as the 3 non-assessable residentially zoned parcels located within the GLH PBID and a benefit factor of 0.01 be attributed to general benefits conferred on the 151 residential and government owned/occupied parcels and uses located adjacent to or across the street from parcels within the GLH PBID. The cumulative dollar value of this general benefit type equates to \$6,010 (\$703 + \$5,307) as delineated in the following Table:

Parcel Type	Quantity	Benefit Factor	Benefit Units	Benefit Percent	Benefit Value
Assessed parcels in BID	257	1.000	257.000	99.3390%	\$903,260
Non-assessed parcels in BID and Commercial/Industrial Parcels/Uses Outside BID	8	0.025	0.200	0.0773%	\$703
Residential and government parcels/uses outside BID	151	0.010	1.510	<u>0.5837%</u>	<u>\$5,307</u>
TOTAL			258.71	100.0000%	\$909,270

General Benefit - Public At Large

While the GLH PBID funded programs are narrowly designed and carefully implemented to specially benefit the assessed GLH PBID parcels and are only provided for the special benefit to each and every assessed parcel within the GLH PBID, these programs also provide general benefits to the public at large within the GLH PBID. For the proposed GLH PBID funded activities, assessment Engineering experience in California has found that generally over 95% of people moving about within PBID boundaries are engaged in business related to assessed parcels and businesses contained on them within a PBID, while the public at large “just passing through” is typically 5% or less.

Based on experience and the nature of the proposed GLH PBID 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 GLH PBID 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 general benefits to the public at large. The total dollar value of this general benefit type, public at large, equates to \$10,161 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	\$632,282	1.50%	0.0150	\$9,484
District Identity/Admin/Contingency	<u>\$270,978</u>	0.25%	0.0025	<u>\$677</u>
Total	\$903,260			\$10,161

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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 GLH PBID, on parcels outside the GLH PBID, and on the public at large, equates to \$18,429 (\$2,258 + \$10,161 + \$6,010) or 1.9995%. For the purposes of this analysis, the general benefit factor of 1.9995% will be rounded up to 2% or \$18,434. This leaves a value of 98% assigned to special benefit related costs. The general benefit value of \$18,434 when added to the special benefit value of \$903,260 (Year 1 – 2024 assessments) equates to a total Year 1 – 2024 program cost of \$921,694. Remaining costs that are attributed to general benefits will need to be derived from other non-assessment sources such as outside grants, event proceeds, sponsorships and volunteer credits.

The program special benefit related cost allocations of the GLH PBID assessment revenues for Year 1 (2024) are shown in the Table on page 17 of this Report. The projected program special benefit related cost allocations of the GLH PBID assessment revenues for the 10-year GLH PBID term, assuming a 5% maximum annual assessment rate increase, are shown in the Table on page 18 of this Report.

A breakdown of projected special and general benefits for each year of the 10-year renewal term, assuming a 5% maximum annual assessment rate increase is shown in the following Table:

10-Year Special + General Benefits
(Assumes 5% max rate increase per year)

YR	PROGRAM CATEGORY	SPECIAL BENEFIT ASSESSMENT COSTS	GENERAL BENEFIT NON-ASSESSMENT COSTS	TOTAL ADJUSTED COSTS	% OF TOTAL
1	Sidewalk Operations	\$632,282	\$12,904	\$645,186	70%
2024	District Identity/Admin/Cont.	<u>\$270,978</u>	<u>\$5,530</u>	<u>\$276,508</u>	<u>30%</u>
	Total	\$903,260	\$18,434	\$921,694	100%
2	Sidewalk Operations	\$663,896	\$13,549	\$677,445	70%
2025	District Identity/Admin/Cont.	<u>\$284,527</u>	<u>\$5,807</u>	<u>\$290,334</u>	<u>30%</u>
	Total	\$948,423	\$19,356	\$967,779	100%
3	Sidewalk Operations	\$697,091	\$14,226	\$711,317	70%
2026	District Identity/Admin/Cont.	<u>\$298,753</u>	<u>\$6,097</u>	<u>\$304,850</u>	<u>30%</u>
	Total	\$995,844	\$20,323	\$1,016,167	100%
4	Sidewalk Operations	\$731,946	\$14,937	\$746,883	70%
2027	District Identity/Admin/Cont.	<u>\$313,691</u>	<u>\$6,402</u>	<u>\$320,093</u>	<u>30%</u>
	Total	\$1,045,637	\$21,339	\$1,066,976	100%
5	Sidewalk Operations	\$768,543	\$15,684	\$784,227	70%
2028	District Identity/Admin/Cont.	<u>\$329,376</u>	<u>\$6,722</u>	<u>\$336,098</u>	<u>30%</u>
	Total	\$1,097,919	\$22,406	\$1,120,325	100%

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6	Sidewalk Operations	\$806,970	\$16,468	\$823,438	70%
2029	District Identity/Admin/Cont.	<u>\$345,845</u>	<u>\$7,058</u>	<u>\$352,903</u>	<u>30%</u>
	Total	\$1,152,815	\$23,526	\$1,176,341	100%
7	Sidewalk Operations	\$847,319	\$17,291	\$864,610	70%
2030	District Identity/Admin/Cont.	<u>\$363,137</u>	<u>\$7,411</u>	<u>\$370,548</u>	<u>30%</u>
	Total	\$1,210,456	\$24,702	\$1,235,158	100%
8	Sidewalk Operations	\$889,685	\$18,156	\$907,841	70%
2031	District Identity/Admin/Cont.	<u>\$381,294</u>	<u>\$7,782</u>	<u>\$389,076</u>	<u>30%</u>
	Total	\$1,270,979	\$25,938	\$1,296,917	100%
9	Sidewalk Operations	\$934,169	\$19,064	\$953,233	70%
2032	District Identity/Admin/Cont.	<u>\$400,359</u>	<u>\$8,171</u>	<u>\$408,530</u>	<u>30%</u>
	Total	\$1,334,528	\$27,235	\$1,361,763	100%
10	Sidewalk Operations	\$980,877	\$20,017	\$1,000,894	70%
2033	District Identity/Admin/Cont.	<u>\$420,377</u>	<u>\$8,580</u>	<u>\$428,957</u>	<u>30%</u>
	Total	\$1,401,254	\$28,597	\$1,429,851	100%

WORK PLAN

Overview

The Programs and activities to be funded by the GLH PBID include sidewalk operations and GLH PBID identity/administration services/contingency. The property uses within the boundaries of the GLH PBID that will receive special benefits from GLH PBID funded programs, services and improvements are a unique mix of retail, office, grocery, manufacturing, industrial, parking and residential. Services, programs and improvements provided and funded by the GLH PBID are primarily designed to provide special benefits as described below to identified assessed parcels within the boundaries of the GLH PBID.

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

The very nature of the purpose of the GLH PBID is to fund supplemental programs, services and improvements to assessed parcels within the GLH PBID 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. All benefits derived from the assessments to be levied on assessed parcels within the GLH PBID are for services, programs and improvements directly benefiting each individual assessed parcel within the GLH PBID. No GLH PBID funded services, activities or programs will be provided outside of the GLH PBID boundaries.

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The program special benefit cost allocations of the GLH PBID assessment revenues for Year 1 (2024) are shown in the Table on page 17 of this Report. The projected program special benefit cost allocations of the GLH PBID assessment revenues for the 10-year GLH PBID term, assuming a 5% maximum annual assessment rate increase, are shown in the Table on page 18 of this Report.

WORK PLAN DETAILS

The services to be provided by the GLH PBID (i.e. sidewalk operations and district identity/administration services/contingency) are all designed to contribute to the cohesive commercial, industrial and mixed-use fabric of Lincoln Heights and to improve the economic success and vitality of each assessed parcel within the GLH PBID. The assessed parcels in the GLH PBID will specially benefit from the GLH PBID programs in the form of increasing commerce and improving economic success and vitality through meeting the GLH PBID Goals: to improve safety, beautification, livability and to attract and retain businesses and services, generate more pedestrian and visitor traffic.

Assessed commercial and industrial parcels are conferred proportionate special benefits from all GLH PBID funded programs, services and improvements which are intended to attract more customers, users, visitors, employees, tenants and investors. For these parcels, GLH PBID 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 GLH PBID by deterring crime, enhancing the physical image and professionally marketing the array of goods and services available within the GLH PBID, all considered necessary in a competitive properly managed business GLH PBID.

For publicly owned and occupied parcels and facilities within the GLH PBID, it is the opinion of this Assessment Engineer that each of these parcels specially benefit from GLH PBID funded programs and services from cleaner and safer facility entrances and an improved physical image for their employees, visitors, vendors and other users of these non-profit/government locations and facilities.

For assessed residential parcels within the GLH PBID (all located on commercial zoned parcels), it is the opinion of this Assessment Engineer that each of these parcels and uses proportionately specially benefit, from GLH PBID funded programs and services from security and image enhancement improvements and programs designed to improve the safety, image, marketability and livability of these parcels and residential units on them. Assessed parcels with residential uses with 1-4 units on them are assessed based on residential used building areas only, not land area and street frontage. Assessed parcels with residential uses with 5+ units on them are assessed based on building areas, land area and street frontage. For these parcels, GLH PBID programs, services and improvements are designed to increase residential rental occupancies and rental income. These programs, services and improvements are designed to improve security and aesthetic appeal for tenants, visitors and landlords of these parcels within the GLH PBID by deterring crime, improving the physical image of the areas adjacent to each residential parcel and professionally marketing the availability of residential rental units within the GLH PBID and the nearby array of goods, services and activities, all considered necessary in a competitive properly managed contemporary mixed-use business district.

In summary, the conferred special benefits delineated above are particular and distinct to each and every

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identified and assessed parcel within the GLH PBID and are not provided to non-assessed parcels within or outside of the proposed renewed GLH PBID. These programs, services and improvements will only be provided to each individual assessed parcel within the proposed renewed GLH PBID boundaries and, in turn, confer proportionate "special benefits" to each assessed parcel.

The following programs, services and improvements are proposed by the GLH PBID to specially benefit each and every individually assessed parcel within the GLH PBID boundaries. GLH PBID services, programs and improvements will not be provided to parcels outside the GLH PBID boundary. Assessment funds generated in each benefit zone shall only be used to provide services which specially benefit individual assessed parcels within that benefit zone.

Sidewalk Operations: \$ 632,282 (Special Benefit) + \$ 12,904 (General Benefit) = \$ 645,186 (70%)

The special benefit services related to Sidewalk Operations 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, maintenance and trimming.

- Landscaping services includes landscaping care, watering and weed removal services throughout the entire GLH PBID at the discretion of the property owners, at a frequency determined by the Owners’ Association. These services will be provided in the renewed and expanded BID as needed.
- Sanitation personnel will work on a regular basis sweeping up trash and litter from the sidewalks and gutters of the GLH PBID at a frequency determined by the Owners’ Association. The frequency of Benefit Zone 1 sidewalk sweeping is projected to be 5 – 6 days per week, year-round. The frequency of Benefit Zone 2 sidewalk sweeping will be done 3 – 4 days per week, based upon the needs of each benefit zone and determined by the Owners Association.
- Graffiti removal entails receiving reports of and then removal of graffiti throughout the GLH PBID.
- A safety team working with the sanitation crew, will provide on-site services to ensure the safety of business, residents, customers, and property owners throughout the GLH PBID.

This component is designed to specially benefit and improve the aesthetic appeal of each identified and assessed parcel within the GLH PBID and attract more customers, clients, visitors, employees, tenants, and investors which potentially would increase business volumes, sales transactions, occupancies and rental income. The Sidewalk Operations component is designed to specially benefit each assessed parcel within the GLH PBID to ensure that the frontages for all assessed parcels are clean and safe and well maintained, thereby creating a safe and attractive District for the special benefit of assessed parcels. These supplemental services will assist in creating a safe, clean and orderly environment for the special benefit of each assessed parcel in the proposed renewed GLH PBID which in turn benefit each assessed parcel in the GLH PBID as an attractive, safe and inviting place to work, live, visit, transact business, shop and dine. Sidewalk Operations services will only be provided for assessed parcels and their businesses and/or residential occupants located within the GLH PBID boundaries.

District Identity/Administration Services/Contingency

\$ 270,978 (Special Benefit) + \$ 5,530 (General Benefit) = \$ 276,508 (30%)

The District Identity Component 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 GLH PBID 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 GLH PBID to specially benefit assessed parcels
- Employing strategies to increase “demand” for local retailers, commercial office space and residential units throughout the GLH PBID.

Included in the Administration Services component are the costs for GLH PBID management, consultants, accounting, legal, bank charges, annual report and Directors and Officers and General Liability insurance and other office and operation expenses. This component also includes County collection fees, allowance for delinquent assessment payments and other variable and unforeseen expenses related to each program element. This component is key to the proper expenditure of GLH PBID assessment funds and the administration of GLH PBID funded programs and activities. This component exists only for the purposes of the GLH PBID and will only be provided for matters specially benefitting each individual assessed parcel within the GLH PBID.

The Contingency component includes assessment reserves being held for future capital improvement projects as well as an offset for delinquent assessments. A portion of GLH PBID assessment funds remaining in the last two years of the proposed renewal term may be used to develop the Management District Plan, Engineer’s Report and related renewal costs for the following renewal term.

In summary, all GLH PBID funded services, programs and improvements described above confer special benefits to identified assessed parcels inside the GLH PBID boundaries and none will be provided outside of the GLH PBID. Each assessed parcel within the GLH PBID will proportionately specially benefit from sidewalk operations and district identity/administration services/contingency. These services, programs and improvements are intended to improve commerce, employment, rents and occupancy rates of assessed parcels within the GLH PBID by deterring crime, reducing litter, installing physical improvements and professionally marketing goods, services and spaces available within the GLH PBID, all necessary in a competitive properly managed contemporary business district. All GLH PBID funded services programs

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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 GLH PBID.

WORK PLAN BUDGET

Each identified assessed parcel within the GLH PBID will be assessed the full amount of the proportionate special benefit conferred upon it based on the level of GLH PBID funded services provided within each benefit zone. The projected GLH PBID program special benefit (assessments) allocation budget for Year 1 (2024) is shown in the following Table:

GLH PBID Year 1 (2024) Special Benefit Assessment Budget by Zone

BENEFIT ZONE	SIDEWALK OPERATIONS	DISTRICT IDENTITY, ADMIN SERVICES & CONTINGENCY	TOTAL	
%	70%	30%	100%	
1	\$435,524	\$186,653	\$622,177	68.8813%
2	\$196,758	\$84,325	\$281,083	31.1187%
TOTAL	\$632,282	\$270,978	\$903,260	100.0000%

In order to carry out the GLH PBID programs outlined in the previous section, a Year 1-2024 assessment budget of \$903,260 is projected. Since the GLH PBID is planned for a 10-year term, projected program costs for future years (Years 2-10) are set at the inception of the GLH PBID. While future inflationary and other program cost increases are unknown at this point, a maximum increase of 5% 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 GLH PBID 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 of Los Angeles 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 and expanded GLH PBID. Accordingly, the Owners’ Association shall have the ability to reallocate 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 GLH PBID special benefit budget is shown in the following Table:

YEAR 1-10 PROJECTED GLH PBID ASSESSMENT BUDGET SUMMARY (Special Benefits)

(Assumes 5% max rate increase per year)

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YEAR	BENEFIT ZONE	SIDEWALK OPERATIONS	DISTRICT IDENTITY, ADMIN SERVICES & CONTINGENCY	TOTAL
	%	70%	30%	100%
1	1	\$435,524	\$186,653	\$622,177
2024	2	<u>\$196,758</u>	<u>\$84,325</u>	<u>\$281,083</u>
	TOTAL	\$632,282	\$270,978	\$903,260
2	1	\$457,300	\$195,986	\$653,286
2025	2	<u>\$206,596</u>	<u>\$88,541</u>	<u>\$295,137</u>
		\$663,896	\$284,527	\$948,423
3	1	\$480,165	\$205,785	\$685,950
2026	2	<u>\$216,926</u>	<u>\$92,968</u>	<u>\$309,894</u>
		\$697,091	\$298,753	\$995,844
4	1	\$504,173	\$216,074	\$720,247
2027	2	<u>\$227,772</u>	<u>\$97,616</u>	<u>\$325,388</u>
		\$731,945	\$313,690	\$1,045,635
5	1	\$529,382	\$226,878	\$756,260
2028	2	<u>\$239,161</u>	<u>\$102,497</u>	<u>\$341,658</u>
		\$768,543	\$329,375	\$1,097,918
6	1	\$555,851	\$238,222	\$794,073
2029	2	<u>\$251,119</u>	<u>\$107,622</u>	<u>\$358,741</u>
		\$806,970	\$345,844	\$1,152,814
7	1	\$583,644	\$250,133	\$833,777
2030	2	<u>\$263,675</u>	<u>\$113,003</u>	<u>\$376,678</u>
		\$847,319	\$363,136	\$1,210,455
8	1	\$612,826	\$262,640	\$875,466
2031	2	<u>\$276,859</u>	<u>\$118,653</u>	<u>\$395,512</u>
		\$889,685	\$381,293	\$1,270,978
9	1	\$643,467	\$275,772	\$919,239
2032	2	<u>\$290,702</u>	<u>\$124,586</u>	<u>\$415,288</u>
		\$934,169	\$400,358	\$1,334,527
10	1	\$675,640	\$289,561	\$965,201
2033	2	<u>\$305,237</u>	<u>\$130,815</u>	<u>\$436,052</u>
		\$980,877	\$420,376	\$1,401,253

The GLH PBID assessments may increase for each individual parcel each year during the 10-year effective operating period, but not to exceed 5% 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 Report and adopted by the City of Los Angeles City Council. Any accrued interest and delinquent

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payments will be expended within the budgeted categories. The Owners’ Association Board of the Directors (“Property Owners’ Association of the GLH PBID) shall determine the percentage increase, if any, to the annual assessment, not to exceed 5% per year. The Owners’ Association Executive Director shall communicate the annual increase to the City each year in which the GLH PBID 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 and expanded GLH PBID.

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 State Law. GLH PBID assessment funds may be used to pay for costs related to the following GLH PBID renewal term. If the GLH PBID is not renewed or terminated for any reason, unencumbered/unexpended funds will be returned to the property owners in accordance with State Law.

PBID assessment revenue for Year 1 (2024) is projected to be \$903,260. Additional Year 1 revenues from grants, sponsorships, event proceeds, volunteer credits are estimated to be a minimum of \$20,000. These non-assessment revenues shall be used to offset the computed general benefit cost of \$18,434.

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 GLH PBID 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 and expanded GLH PBID (i.e. sidewalk operations and GLH PBID identity/administration services/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, land area and street frontage of each parcel within two benefit zones, except as noted herein.

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 GLH PBID as a whole and the Benefit Zone in which it is located. Larger parcels and those with larger buildings and/or street frontages and/or ones located in Zone 1 are projected to impact the demand for services and programs to a greater extent than smaller parcels or smaller buildings and/or street frontages and/or located in Zone 2 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 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.”

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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 and expanded GLH PBID, they are also considerably less than other options considered by the GLH PBID Renewal Advisory Committee. The actual assessment rates for each parcel within the GLH PBID directly relate to the level of service and, in turn, special benefit to be conferred on each parcel based on the respective building area, land area and street frontage of each parcel within two benefit zones, except as noted herein.

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 government owned properties are not exempt from benefit assessments, unless there is clear and convincing evidence showing that they receive no special benefit from the programs and services to be funded by the proposed benefit assessments.

The City of Los Angeles (including the Department of Water and Power) is a major property owner in the GLH PBID with 24 parcels. The City parcels will derive special benefits from the peripheral cleaning of City parking lots which, in turn, may attract more pedestrian traffic which could generate additional parking revenue for the City. The additional parking usage and revenues may also yield greater sales tax revenues which will in turn provide greater economic prosperity for the City. In addition, the current base level of services that exists in and around the City parcels is lacking consistency and the proposed GLH PBID programs and services will ensure a system of cleanliness, order and reduction of criminal activity around many of these vacant or underutilized City owned parcels. The proposed GLH PBID will convey a cleaner, more attractive and inviting parking experience to visitors to the GLH PBID shopping areas. In addition, the peripheral cleaning of the City owned parking lots will contribute to the generation of parking revenues. It is noted that APN 5447-026-900 is a 3-acre City owned parcel well below grade of N. Spring Street containing municipal recreation facilities and ball fields that has no other direct street frontage. There are no programs and services provided by the GLHBID that will specially benefit this parcel and therefore this parcel is not included in the GLHBID and will not be assessed.

Each identified assessed publicly owned parcel and facility within the proposed GLH PBID will proportionately benefit from the District funded supplemental sidewalk operations (clean and safe) and beautification, district identity (district newsletter and website) and management. For assessed publicly owned parcels and facilities, each of these parcels specially benefit from proposed GLH PBID funded programs and services from cleaner and safer facility entrances and perimeters. In addition, the proposed GLH PBID funded marketing and district identity programs benefit publicly owned parcels by announcing public events and activities held at these public facilities and apprise employees of important GLH PBID 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 GLH PBID by deterring crime, reducing 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 publicly owned parcels do not proportionately specially benefit from the proposed GLH PBID funded programs, services and improvements. Thus, 21 parcels owned by the City of Los Angeles, 3 by Los Angeles Department of Water & Power (LADWP), 6 by Los Angeles Unified School District (LAUSD), 2 by AT&T, 2 by Southern California Gas Company and 1 by Union Pacific RR Company will be assessed at the applicable zone assessment rates similar to privately owned parcels within the proposed renewed GLH PBID.

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Publicly Owned Parcels

APN	Legal Owner/Public Agency	Site Address	Year 1 - 2024 Assessment	% of Total
5204-003-800	AT &T		\$ 1,887.00	0.21%
5204-004-803T	AT &T		\$ 17,540.49	1.94%
		Total	\$ 19,427.49	2.15%
5204-002-900	L A CITY	PASADENA AVE	\$ 3,467.69	0.38%
5204-004-901	L A CITY	154 S AVENUE 24	\$ 3,616.75	0.40%
5204-005-901	L A CITY	216 S AVENUE 24	\$ 3,774.00	0.42%
5204-006-900	L A CITY		\$ 3,015.00	0.33%
5204-011-903	L A CITY		\$ 28,093.20	3.11%
5204-012-900	L A CITY		\$ 1,731.00	0.19%
5204-014-900	L A CITY		\$ 8,092.21	0.90%
5204-015-901	L A CITY	2416 WORKMAN ST	\$ 3,145.00	0.35%
5204-016-900	L A CITY		\$ 1,258.00	0.14%
5204-016-901	L A CITY		\$ 1,258.00	0.14%
5208-031-900	L A CITY		\$ 1,475.00	0.16%
5447-015-901	L A CITY	140 N AVENUE 19	\$ 26,301.89	2.91%
5447-016-902	L A CITY		\$ 1,773.75	0.20%
5447-016-903	L A CITY		\$ 1,324.00	0.15%
5447-016-904	L A CITY	1913 BARRANCA ST	\$ 136.00	0.02%
5447-018-900	L A CITY	1831 PASADENA AVE	\$ 6,299.00	0.70%
5447-018-901	L A CITY		\$ 4,165.60	0.46%
5447-020-900	L A CITY		\$ 3,375.95	0.37%
5447-020-901	L A CITY	1771 SPRING ST	\$ 9,268.50	1.03%
5447-026-901	L A CITY	219 S AVENUE 18	\$ 1,095.00	0.12%
5447-026-902	L A CITY	223 S AVENUE 18	\$ 1,197.06	0.13%
		Total	\$ 113,862.60	12.61%
5204-004-900	LA DWP		\$ 889.50	0.10%
5447-012-900	LA DWP	154 N AVENUE 21	\$ 2,467.25	0.27%
5447-012-901	LA DWP	140 N AVENUE 21	\$ 6,588.30	0.73%
		Total	\$ 9,945.05	1.10%
5208-011-901	L A UNIFIED SCHOOL DIST	3333 MANITOU AVE	\$ 5,247.01	0.58%
5208-011-902	L A UNIFIED SCHOOL DIST	3333 MANITOU AVE	\$ 1,795.40	0.20%
5208-011-903	L A UNIFIED SCHOOL DIST	3333 MANITOU AVE	\$ 1,795.14	0.20%
5208-011-904	L A UNIFIED SCHOOL DIST	3333 MANITOU AVE	\$ 1,623.41	0.18%
5208-011-905	L A UNIFIED SCHOOL DIST	3333 MANITOU AVE	\$ 1,654.31	0.18%
5208-026-903	L A UNIFIED SCHOOL DIST	3501 N BROADWAY	\$ 83,472.89	9.24%
		Total	\$ 95,588.16	10.58%
5204-013-801	SO CALIF GAS CO B OF E PAR 1 MAP 149-19-66		\$ 60.30	0.01%

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5204-013-802	SO CALIF GAS CO B OF E PAR 1 MAP 149-19-66		\$ 1,520.03	0.17%
		Total	\$ 1,580.33	0.17%
5447-018-801	UNION PAC R R CO OF E PAR 24 MAP 843-19-10B	PASADENA AVE	\$ 259.25	0.03%
		Total	\$ 259.25	0.03%
		GRAND TOTAL	\$ 240,662.88	26.64%

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 and expanded GLH PBID.

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 and expanded GLH PBID and resultant assessment levies will continue for 10-years and may be renewed again at that time. 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 building area, land area and street frontage, except as noted herein, of each GLH PBID assessed parcel within two benefit zones.

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 GLH PBID, 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.

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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 now 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 page 20 of this Report for discussion regarding publicly owned parcels within the GLH PBID).

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.

GLH PBID Assessment Formula

Based on the specific needs and corresponding nature of the program activities to be funded by the proposed renewed and expanded GLH PBID (i.e. sidewalk operations and district identity/administration services/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, land area and street frontage of each parcel within two benefit zones, except as noted herein.

The “Basic Benefit Units” will be expressed as a combined function of gross building square footage (Benefit Unit “A”); “Benefit Unit “B” gross building square footage for residential parcels (1-4 Units); land square footage (Benefit Unit “C”); and, street frontage (Benefit Unit “D”). Based on the shape of the proposed renewed GLH PBID, as well as the nature of the proposed program elements, 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, land area and street frontage, except as noted herein, within two benefit zones.

Benefit Zones: Based on this Assessment Engineer’s projection of conferred special benefits on parcels within each benefit zone, Zone 1 should generate approximately 70% of the total PBID revenue (68.2221% when adjusted for precise property related measurements and program costs and service levels). Accordingly, Zone 2 should generate approximately 30% of the total PBID revenue (31.7779% when adjusted for precise property related measurements and program costs and service levels).

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Assessment Factors: For the array of land uses within the GLH PBID, the interactive application of building and land areas and street frontage quantities are a common method of fairly and equitably spreading special benefit costs to these beneficiaries of PBID funded services, programs and improvements. Each of these factors directly relates to the degree of proportionate special benefit conferred on each assessed parcel from GLH PBID funded activities. There are 3 parcels zoned solely residential that, by State Law, cannot be assessed.

Building area (Unit A and B) is a direct measure of the static utilization of each parcel and its corresponding impact or draw on PBID funded activities. In the opinion of this Assessment Engineer, the targeted weight of this factor, building area, should generate approximately 15% of the total PBID revenue (13.0727% when adjusted for current precise building area measurements and program costs and service levels). It is noted that this includes building areas for residential use parcels with 1-4 units.

Land area (Unit C) is a direct measure of the current and future development capacity of each parcel and its corresponding impact or draw on PBID funded activities. In the opinion of this Assessment Engineer, the targeted weight of this factor, land area, should generate approximately 40% of the total PBID revenue (42.988% when adjusted for precise parcel measurements and program costs and service levels).

Street Frontage (Unit D) is a direct measure of the current and future development capacity of each parcel and its corresponding impact or draw on PBID funded activities. Street frontage includes all public street frontages of a parcel. In the opinion of this Assessment Engineer, the targeted weight of this factor, street frontage, should generate approximately 45% of the total PBID revenue (43.939% when adjusted for precise parcel measurements and program costs and service levels).

Special Assessment Circumstances

1. Residential Uses

There are 3 parcels zoned solely residential within the proposed GLH PBID boundary. State Law exempts parcels zoned “solely” residential (i.e., R-1 through R-3) or agricultural from being assessed. Therefore, none of these 3 parcels will be assessed unless their zoning is changed in the future to assessable zoning status.

It is the opinion of this Assessment Engineer that parcels with residential uses (1-4 units) on commercially zoned land, shall be assessed only for the residential building portions of the parcel since these uses do not specially benefit from PBID funded services and programs to the extent that commercial uses do. It is further the opinion of this Assessment Engineer that residential parcels with 5+ units do proportionately specially benefit from GLH PBID funded programs, services and improvements and shall be assessed for fully for building areas on these parcels as well as land area and street frontage at the benefit Zone rates in which they are located.

2. Commercial/Industrial Condos

- a. Building area assessed at full building area rate
- b. Land area assessed at full land area fee rate but pro-rated for each unit based on ratio of unit building area to total building area
- c. Frontage assessed at full frontage rate but pro-rated for each unit based on ratio of unit building area to total building area

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3. Mixed-Use Properties

Mixed –Use Rental - Ground Floor Commercial and Upper Floor Residential

- a. Building area assessed at full rate for commercial area and exempt for residential area
- b. Land area assessed at full land area rate
- c. Frontage assessed at full frontage rate

Mixed-Use Commercial Condos and Residential Condos

- a. Building area assessed at respective rates for commercial and residential building area
- b. Land area assessed at land area rate (assessed on ground floor commercial units)
- c. Frontage assessed at frontage rate (assessed on ground floor commercial units)

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 change for any given parcel if such a change 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 or a subdivision, lot split, reversion to acreage etc. Any change in assessment formula methodology or assessment rates higher than as stipulated in this Report would require a new ballot procedure (Section 4(b) of Article XIID of the California Constitution) in order to approve any such changes.

Step 2. Quantify Total Basic Benefit Units

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

Year 1 – 2024 - Assessable Benefit Units

BENEFIT ZONE	ASSESSABLE BLDG AREA (SF)	ASSESSABLE R-BLDG AREA (SF)	ASSESSABLE LAND AREA (SF)	ASSESSABLE STREET FRONTAGE (LF)	# OF PARCELS	# OF ASSESSABLE PARCELS
1	1,200,404	0	2,310,062	22,583.70	162	159
2	731,324	9,570	1,704,110	17,298.00	98	98
TOTAL	1,931,728	9,570	4,014,172	39,881.70	260	257

Step 3. Calculate Benefit Units for Each Property.

The number of Benefit Units for each identified benefiting parcel within the proposed renewed and expanded GLH PBID 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

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computations will be provided to each property owner in the GLH PBID for their review. If a property owner believes there is an error on a parcel’s assessed footages, the GLH PBID may confirm the data with the Los Angeles County Assessor’s office. If GLH PBID data matches Assessor’s data, the property owner may opt to work with the Assessor’s office to correct the data so that the GLH PBID assessment may be corrected.

Step 4. Determine Assessment Formula

In the opinion of this Engineer, the assessment formula for the proposed GLH PBID is as follows:

Assessment = Building Area (Unit A) Sq Ft x Unit A Zone Rate, plus
Land Area (Unit C) Sq Ft x Unit C Zone Rate, plus
Street Frontage (Unit D) Lin Ft x Unit D Zone Rate

Assessment for residential (1-4 Units) parcels = Building Area (Unit B) Sq Ft x Unit B Zone Rate

Assessment Formula Unit Rates

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

Zone 1

Building Area Rate (Unit A-1)

$(\$903,259.60 \times 10.6318\%) / 1,200,404$ assessable building units = \$0.08/sq ft building area

SFR Building Area Rate (Unit B-1)

$(\$903,259.60 \times 0\%) / 0$ assessable building units = \$0.10/sq ft building area (set)

Land Area Rate (Unit C-1)

$(\$903,259.60 \times 33.2471\%) / 2,310,062$ assessable land units = \$0.13/sq ft land area

Street Frontage Rate (Unit D-1)

$(\$903,259.60 \times 25.0024\%) / 22,583.70$ assessable frontage units = \$10 /LF street frontage

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Zone 2

Building Area Rate (Unit A-2)

$(\$903,259.60 \times 2.4289\%) / 731,324$ assessable building units = \$0.03/sq ft building area

SFR Building Area Rate (Unit B-2)

$(\$903,259.60 \times 0.1059\%) / 9,570$ assessable building units = \$0.10/sq ft building area

Land Area Rate (Unit C-2)

$(\$903,259.60 \times 9.4341\%) / 1,704,110$ assessable land units = \$0.05/sq ft land area

Street Frontage Rate (Unit D-2)

$(\$903,259.60 \times 19.1506\%) / 17,298$ assessable frontage units = \$10/LF street frontage

YEAR 1 –2024 Assessment Rates

BENEFIT ZONE	BLDG AREA ASSMT RATE (\$/SQ FT)	R-BLDG AREA ASSMT RATE (\$/SQ FT)	LAND AREA ASSMT RATE (\$/SQ FT)	STREET FRONTAGE ASSMT RATE (\$/LF)
1	\$0.08	\$0.10	\$0.13	\$10.00
2	\$0.03	\$0.10	\$0.05	\$10.00

SAMPLE CALCULATIONS:

Zone 1 - 7,000 sq ft parcel with a 3,000 sq ft building and 50 ft of street frontage

= 7,000 SF land x \$0.13/SF + 3,000 SF bldg x \$0.08/SF + 50 LF frontage x \$10 /LF

= \$910 + \$240 + \$500 = \$1,650 Year-1 (2024) assessment

Zone 2 - same data as above

= 7,000 SF land x \$0.05/SF + 3,000 SF bldg x \$0.03/SF + 50 LF frontage x \$10 /LF

= \$350 + \$90 + \$500 = \$940 Year-1 (2024) assessment

Residential Parcel with 3 Units with 3,200 SF building in Zone 1 or 2

= 3,200 SF bldg x \$0.10/SF = \$320 Year-1 (2024) assessment

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The complete Year 1 – 2024 assessment roll of all parcels to be assessed by the GLH PBID is included in this Report as Appendix I.

Step 5. Estimate Total GLH PBID Costs

The total projected 10-year special benefit costs for 2024 – 2033 of the GLH PBID are shown in the Table on page 18 of this Report assuming a maximum 5% increase per year.

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 special and general benefit related costs are estimated at \$921,694. General benefits are factored at 2% of the total benefit value (see Finding 2 of this Report) with special benefits set at 98%. Article XIID Section 4(b) of the California Constitution limits the levy of property assessments to costs attributed to special benefits only. The 2% general benefit value is computed to be \$18,434 with a resultant 98% special benefit limit computed at \$903,260. Based on current property data and land uses, this is the maximum amount of Year 1 (2024) revenue that can be derived from property assessments from the proposed GLH PBID.

All program costs associated with general benefits will be derived from sources other than GLH PBID assessments.

Step 7. Calculate “Basic Unit Cost”

With a YR 1 - 2024 assessment revenue portion of the budget set at \$903,260 (special benefit only), the Basic Unit Costs (rates) are shown earlier in Step 4. Since the GLH PBID is proposed to be renewed and expanded for a 10-year term, maximum assessments for future years (2024-2033) must be set at the inception of the proposed renewed and expanded GLH PBID. Annual inflationary assessment rate increases of up to 5%, commensurate to special benefits conferred on each assessed parcel, may be imposed for future year assessments, on approval by the GLH PBID Property Owner’s Association. The maximum assessment rates for the 10-year proposed renewed and expanded GLH PBID term of 2024-2033 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 and expanded GLH PBID term (2024-2033).

**GLH PBID – 10-year Maximum Assessment Rates
(Includes a 5%/Yr. Max Increase)**

YEAR & BENEFIT ZONE	BLDG AREA ASSMT RATE (\$/SQ FT)	R-BLDG AREA ASSMT RATE (\$/SQ FT)	LAND AREA ASSMT RATE (\$/SQ FT)	STREET FRONTAGE ASSMT RATE (\$/LF)
<u>YEAR 1 -2024</u>				
1	\$0.0800	\$0.1000	\$0.1300	\$10.0000
2	\$0.0300	\$0.1000	\$0.0500	\$10.0000

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<u>YEAR 2-2025</u>				
1	\$0.0840	\$0.1050	\$0.1365	\$10.5000
2	\$0.0315	\$0.1050	\$0.0525	\$10.5000
<u>YEAR 3-2026</u>				
1	\$0.0882	\$0.1103	\$0.1433	\$11.0250
2	\$0.0331	\$0.1103	\$0.0551	\$11.0250
<u>YEAR 4-2027</u>				
1	\$0.0926	\$0.1158	\$0.1505	\$11.5763
2	\$0.0348	\$0.1158	\$0.0579	\$11.5763
<u>YEAR 5-2028</u>				
1	\$0.0972	\$0.1216	\$0.1580	\$12.1551
2	\$0.0365	\$0.1216	\$0.0608	\$12.1551
<u>YEAR 6-2029</u>				
1	\$0.1021	\$0.1277	\$0.1659	\$12.7629
2	\$0.0383	\$0.1277	\$0.0638	\$12.7629
<u>YEAR 7-2030</u>				
1	\$0.1072	\$0.1341	\$0.1742	\$13.4010
2	\$0.0402	\$0.1341	\$0.0670	\$13.4010
<u>YEAR 8-2031</u>				
1	\$0.1126	\$0.1408	\$0.1829	\$14.0711
2	\$0.0422	\$0.1408	\$0.0704	\$14.0711
<u>YEAR 9-2032</u>				
1	\$0.1182	\$0.1478	\$0.1920	\$14.7747
2	\$0.0443	\$0.1478	\$0.0739	\$14.7747
<u>YEAR 10-2033</u>				
1	\$0.1241	\$0.1552	\$0.2016	\$15.5134
2	\$0.0465	\$0.1552	\$0.0776	\$15.5134

Step 8. Spread the Assessments

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

Miscellaneous GLH PBID 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 Los Angeles County (Operation Years 2024-2033). The GLH PBID 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 and expanded GLH PBID.

Duration

As allowed by State PBID Law, the GLH PBID will have a ten (10) year operational term from January 1, 2024 to December 31, 2033. The proposed renewed and expanded GLH PBID operation is expected to begin services on January 1, 2024. If the GLH PBID is not renewed again at the end of the proposed 10-year renewal term, services will end on December 31, 2033.

APPENDIX 1

GLH PBID YR 1 – 2024 ASSESSMENT ROLL

APN	YR 1 - 2024 Assessment
5204-001-001	\$3,914.79
5204-001-002	\$1,982.39
5204-001-003	\$2,272.07
5204-001-004	\$2,030.90
5204-001-005	\$857.90
5204-002-013	\$1,133.00
5204-002-014	\$113.80
5204-002-015	\$1,216.37
5204-002-016	\$205.00
5204-002-018	\$88.50
5204-002-019	\$672.88
5204-002-026	\$2,325.16
5204-002-027	\$87.75
5204-002-029	\$2,154.85
5204-002-030	\$1,855.50
5204-002-034	\$397.78
5204-002-036	\$3,403.84
5204-002-038	\$4,853.48
5204-002-900	\$3,467.69
5204-003-014	\$9,962.37
5204-003-020	\$23,759.10
5204-003-022	\$5,004.76
5204-003-800	\$1,887.00
5204-004-001	\$4,156.60
5204-004-002	\$2,443.93
5204-004-004	\$357.50
5204-004-013	\$3,343.30
5204-004-014	\$2,201.01
5204-004-015	\$3,241.14
5204-004-016	\$1,089.01
5204-004-017	\$982.69
5204-004-018	\$2,745.86
5204-004-803T	\$17,540.49
5204-004-900	\$889.50
5204-004-901	\$3,616.75
5204-005-003	\$3,990.00
5204-005-004	\$2,070.52
5204-005-005	\$2,126.90
5204-005-006	\$1,660.00
5204-005-007	\$752.80
5204-005-009	\$1,887.00
5204-005-011	\$1,660.00
5204-005-014	\$1,572.50
5204-005-015	\$1,258.00
5204-005-018	\$1,258.00
5204-005-032	\$3,327.93

5204-005-034	\$5,466.06
5204-005-036	\$2,804.80
5204-005-901	\$3,774.00
5204-006-001	\$4,766.70
5204-006-002	\$2,949.22
5204-006-007	\$5,845.50
5204-006-008	\$1,673.80
5204-006-034	\$7,847.28
5204-006-900	\$3,015.00
5204-011-001	\$6,372.24
5204-011-002	\$1,908.44
5204-011-003	\$2,238.04
5204-011-004	\$2,374.90
5204-011-005	\$42.90
5204-011-006	\$3,150.60
5204-011-903	\$28,093.20
5204-012-002	\$2,122.60
5204-012-003	\$2,211.00
5204-012-004	\$4,529.60
5204-012-010	\$1,661.00
5204-012-012	\$1,925.88
5204-012-014	\$2,293.80
5204-012-018	\$2,081.99
5204-012-019	\$9,695.68
5204-012-900	\$1,731.00
5204-013-001	\$4,515.76
5204-013-002	\$1,614.63
5204-013-003	\$1,810.14
5204-013-004	\$1,796.16
5204-013-005	\$1,615.77
5204-013-006	\$1,999.02
5204-013-007	\$0.00
5204-013-017	\$6,594.20
5204-013-801	\$60.30
5204-013-802	\$1,520.03
5204-014-900	\$8,092.21
5204-015-001	\$2,342.94
5204-015-002	\$2,310.98
5204-015-003	\$1,652.80
5204-015-004	\$1,828.20
5204-015-005	\$1,837.24
5204-015-006	\$1,823.56
5204-015-007	\$4,507.80
5204-015-901	\$3,145.00
5204-016-001	\$5,306.29
5204-016-002	\$4,827.17
5204-016-003	\$1,770.92
5204-016-004	\$4,528.60

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5204-016-005	\$1,434.00
5204-016-900	\$1,258.00
5204-016-901	\$1,258.00
5204-020-003	\$9,279.63
5204-020-006	\$1,416.50
5204-020-022	\$6,831.44
5204-021-003	\$1,727.24
5204-021-004	\$1,802.36
5204-021-005	\$1,768.98
5204-021-006	\$2,208.94
5204-021-029	\$4,845.68
5204-023-002	\$1,708.72
5204-023-003	\$2,518.52
5204-023-007	\$1,887.00
5204-023-026	\$3,305.30
5204-023-027	\$9,489.56
5204-024-001	\$4,513.40
5204-024-003	\$1,992.60
5204-024-004	\$2,919.90
5204-024-005	\$4,713.98
5205-020-003	\$1,047.96
5205-020-004	\$1,115.87
5205-020-005	\$5,933.41
5205-020-032	\$4,708.76
5205-021-001	\$0.00
5205-021-002	\$6,646.55
5205-021-003	\$1,380.86
5205-021-004	\$0.00
5205-022-002	\$2,224.88
5205-022-003	\$1,346.00
5205-022-004	\$1,397.00
5205-022-005	\$3,368.76
5205-022-032	\$3,255.72
5205-023-003	\$1,058.32
5205-023-004	\$2,018.74
5205-023-005	\$880.26
5205-023-043	\$2,201.35
5205-023-045	\$1,998.90
5205-023-046	\$695.37
5205-024-001	\$255.50
5205-024-003	\$1,115.07
5205-024-009	\$157.70
5205-024-013	\$885.00
5208-003-002	\$2,090.76
5208-003-006	\$3,501.80
5208-003-025	\$5,493.40
5208-003-026	\$3,073.90
5208-004-003	\$1,940.52
5208-004-004	\$1,312.50
5208-004-005	\$3,450.60
5208-004-006	\$1,090.10

5208-004-028	\$9,208.86
5208-005-003	\$1,940.10
5208-005-004	\$1,631.24
5208-005-005	\$2,623.92
5208-005-025	\$6,405.50
5208-006-001	\$3,180.46
5208-006-002	\$1,782.20
5208-006-003	\$1,475.00
5208-006-033	\$7,071.12
5208-009-006	\$3,875.89
5208-009-023	\$5,249.70
5208-009-024	\$4,821.64
5208-010-002	\$1,763.46
5208-010-003	\$2,073.30
5208-010-004	\$2,020.10
5208-010-005	\$3,570.50
5208-010-025	\$3,545.12
5208-011-008	\$3,451.89
5208-011-901	\$5,247.01
5208-011-902	\$1,795.40
5208-011-903	\$1,795.14
5208-011-904	\$1,623.41
5208-011-905	\$1,654.31
5208-012-021	\$16,665.44
5208-026-903	\$83,472.89
5208-030-001	\$1,664.32
5208-030-002	\$1,652.80
5208-030-003	\$2,110.99
5208-030-017	\$1,784.56
5208-030-018	\$2,252.35
5208-030-019	\$2,106.79
5208-031-002	\$2,041.40
5208-031-032	\$2,595.62
5208-031-034	\$7,982.08
5208-031-900	\$1,475.00
5447-012-900	\$2,467.25
5447-012-901	\$6,588.30
5447-014-001	\$1,630.23
5447-014-002	\$643.10
5447-014-003	\$833.29
5447-014-004	\$799.00
5447-014-009	\$136.50
5447-014-010	\$1,142.75
5447-014-011	\$857.75
5447-014-012	\$1,292.21
5447-014-013	\$1,292.21
5447-014-020	\$1,002.71
5447-014-023	\$835.90
5447-014-024	\$981.22
5447-014-025	\$1,707.80
5447-014-026	\$1,300.90

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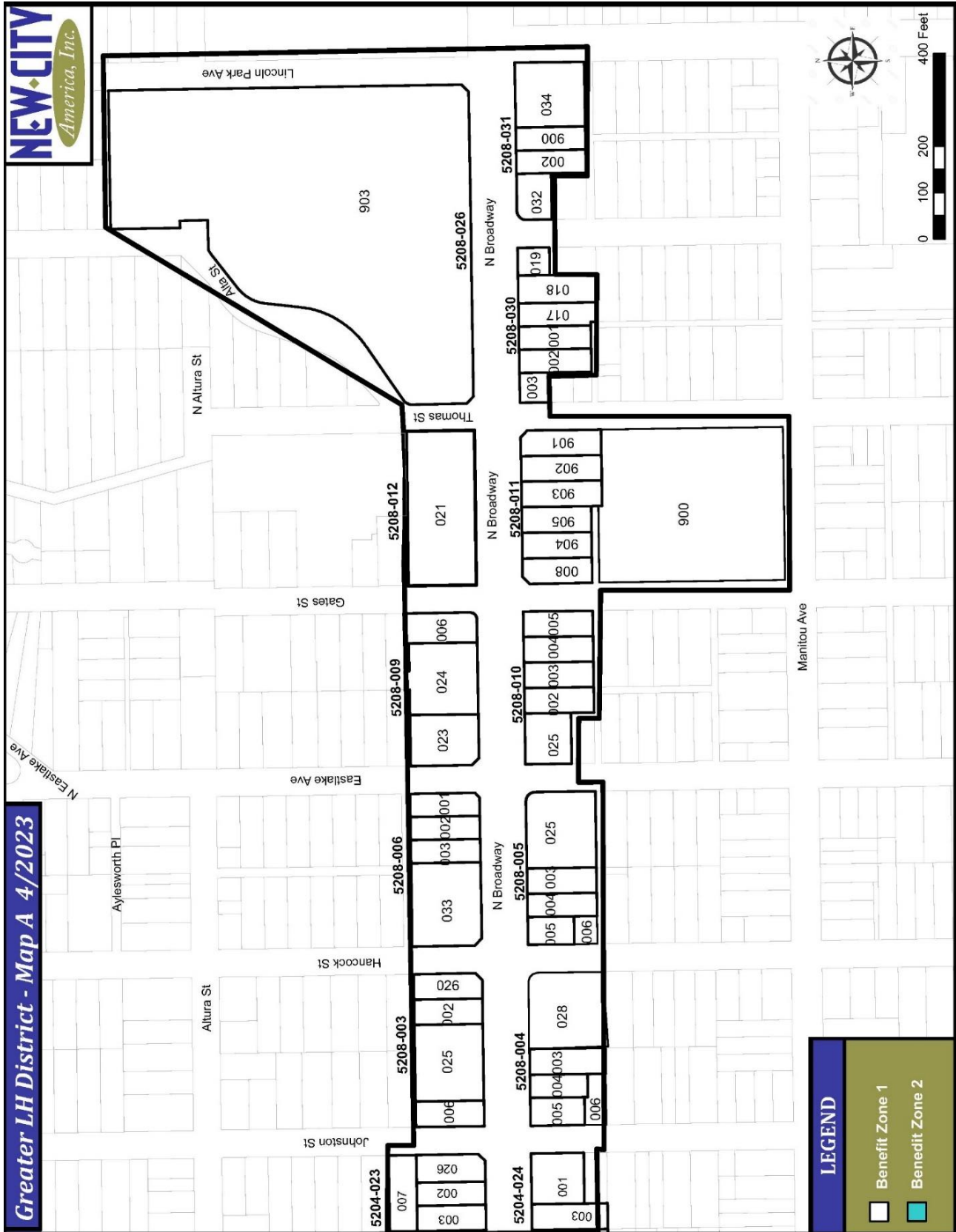
5447-014-027	\$835.90
5447-014-028	\$1,055.41
5447-014-036	\$3,120.40
5447-014-037	\$1,821.05
5447-014-038	\$2,183.50
5447-014-040	\$2,425.20
5447-015-901	\$26,301.89
5447-016-902	\$1,773.75
5447-016-903	\$1,324.00
5447-016-904	\$136.00
5447-017-004	\$10,267.00
5447-017-005	\$483.15
5447-018-007	\$8,910.15
5447-018-008	\$7,900.25
5447-018-801	\$259.25
5447-018-900	\$6,299.00
5447-018-901	\$4,165.60
5447-019-003	\$755.00
5447-019-004	\$793.75
5447-019-005	\$6,815.50
5447-019-007	\$251.20
5447-019-008	\$6,569.96
5447-019-009	\$1,478.70
5447-020-006	\$11,878.46
5447-020-900	\$3,375.95
5447-020-901	\$9,268.50
5447-021-001	\$2,841.85
5447-021-002	\$753.48
5447-021-016	\$730.00
5447-021-018	\$730.00
5447-021-019	\$766.50
5447-021-022	\$7,192.63

5447-021-023	\$2,440.40
5447-021-026	\$1,095.00
5447-021-027	\$2,592.00
5447-021-028	\$10,542.45
5447-022-003	\$1,080.75
5447-022-004	\$1,185.21
5447-022-005	\$2,454.28
5447-022-022	\$1,686.86
5447-022-023	\$1,103.25
5447-022-031	\$22,248.75
5447-023-010	\$3,861.40
5447-023-018	\$3,178.45
5447-023-019	\$9,499.87
5447-024-006	\$957.00
5447-024-007	\$2,488.38
5447-024-008	\$1,348.59
5447-024-029	\$2,452.35
5447-024-030	\$2,992.00
5447-024-033	\$6,737.20
5447-025-001	\$1,470.40
5447-025-004	\$724.44
5447-025-005	\$479.50
5447-025-006	\$994.26
5447-025-007	\$690.36
5447-025-008	\$460.80
5447-025-009	\$1,036.92
5447-025-010	\$2,563.99
5447-026-001	\$3,423.17
5447-026-002	\$1,220.31
5447-026-021	\$957.00
5447-026-901	\$1,095.00
5447-026-902	\$1,197.06

APPENDIX 2

GLH PBID BOUNDARY MAP

MAP 1 OF 2



MAP 2 OF 2

