

# ATTACHMENT 1

## WEST ADAMS PROPERTY & BUSINESS IMPROVEMENT DISTRICT ESTABLISHMENT

# ASSESSMENT ENGINEER’S REPORT

*Being Established for a 5 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 5, 2019**

FINAL V 3.5

**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 West Adams Property & Business Improvement District ("WAPBID") being established for a five (5) 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". The signature is written over a horizontal line that spans across the signature and the date.

RPE #26549      **February 5, 2019**

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 WAPBID in the City of Los Angeles, California being established for a five (5) 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 WAPBID.

**Background**

The WAPBID is a property-based benefit assessment type district being established for a five (5) 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 XIIID 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 WAPBID. These requirements are in addition to requirements imposed by State and local assessment enabling laws. These requirements were “chaptered” into law as Article XIIID Section 4(b) of the California Constitution.

Since Article XIIID provisions will affect all subsequent calculations to be made in the final assessment formula for the WAPBID, these supplemental requirements will be taken into account. The key provisions of Article XIIID along with a description of how the WAPBID 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 WAPBID is located along West Adams Blvd. just south of Interstate 10 and just southwest of Downtown Los Angeles. The WAPBID is a traditional linear commercial corridor including West Adams Blvd. with its eastern boundary proposed as La Brea Avenue and its west boundary proposed as Hauser Blvd. (See attached map in Appendix 2).

**General Boundary Description**

The WAPBID encompasses approximately 22 blocks centered along West Adams Blvd. in Los Angeles between La Brea Avenue on the east and Hauser Blvd. on the west.

**Benefit Zones**

There is one benefit zone within the proposed WAPBID.

**WAPBID Boundary Rationale**

The WAPBID boundaries are comprised of the commercial core parcels where the main economic activity of West Adams Blvd. is centered. The commercial parcels fronting West Adams Blvd. are the heart of the commercial core of West Adams Blvd. These parcels showcase an array of commercial retailers, service stores, an LAUSD elementary school, a Catholic Church and other various religious owned and operated churches along the corridor. After decades of little if any new development, the corridor is now experiencing a renaissance of new market rate housing development in the form of new mixed use, market rate housing. Its proximity to both Downtown LA, Downtown Culver City and Downtown Santa Monica, makes it an ideal place to live in and conduct commerce in Los Angeles. The Expo La Brea line is the exact mid-point between Downtown Santa Monica and Downtown Los Angeles, with 9 stops to Downtown Los Angeles and 9 stops to Downtown Santa Monica. The Expo La Brea line is near this historic yet emerging 21<sup>st</sup> century mixed use community. New retail in the form of stores, restaurants and coffee shops are following the growth of high density residential on the commercial corridor.

**Northern Boundary**

The northern boundary of the WAPBID is defined by the commercial parcels which are located along the northern side along West Adams. Every northern parcel that fronts along West Adams Blvd. between Hauser Blvd. to the west and La Brea Avenue to the east, is included in the proposed WAPBID. The single-family residential parcels between the parcels fronting on West Adams Blvd. and the south side of Interstate 10 are not included as these single family residential and multi-family parcels are presumed not to benefit from the special benefits of the WAPBID due to their residential zoning and land use. The Property and Business Improvement District Law of 1994, California Streets & Highway Code § 36632 states, “*Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and service funded through these assessments and shall not be subject to any assessment pursuant to this part.*”

The eastern most parcel on the northern boundary is parcel 5049-009-035 located at the northwestern corner of the intersection of La Brea Avenue and West Adams Blvd. The western most parcel on the



northern boundary is parcel 5043-001-026 at the northeastern corner of the intersection of Houser Blvd. and West Adams Blvd. The WAPBID will only provide services to the individual assessed parcels within the boundaries; services will not be provided to parcels that are not assessed. No WAPBID programs and services will be provided north of the northern WAPBID boundary.

**Eastern Boundary**

The eastern boundary of the WAPBID is at the northwestern and southwestern parcels at the intersection of La Brea Avenue and West Adams Blvd. Two parcels on South Mansfield will be included 5049-009-040 and 041 since they are part of the same development attached to 5049-009-037. The northeastern most parcel is parcel 5049-009-035 and the southeastern most parcel is 5049-013-044. The WAPBID will only provide services to the individual assessed parcels within the boundaries; services will not be provided to parcels that are not assessed. No WAPBID programs and services will be provided east of the eastern WAPBID boundary.

**Southern Boundary**

The southern boundary of the WAPBID is defined by the commercial parcels which are located along the southern side along West Adams Blvd. Every southern parcel that fronts along West Adams Blvd. between Houser Blvd. to the west and La Brea Avenue to the east, is included in the proposed WAPBID. The single-family residential parcels to the south of those fronting along West Adams Blvd. are not included as these single family residential and multi-family parcels are presumed not to benefit from the special benefits of the WAPBID due to their residential zoning and land use. The Property and Business Improvement District Law of 1994, California Streets & Highway Code § 36632 states, *“Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and service funded through these assessments and shall not be subject to any assessment pursuant to this part.”*

The eastern most parcel on the southern boundary is parcel 5049-013-044 located at the southwestern corner of the intersection of La Brea Avenue and West Adams Blvd. The western most parcel on the southern boundary is parcel 5043-008-001 at the southeastern corner of the intersection of Hauser Blvd. and West Adams Blvd. The WAPBID will only provide services to the individual assessed parcels within the boundaries; services will not be provided to parcels that are not assessed. No WAPBID programs and services will be provided south of the southern WAPBID boundary.

**Western Boundary**

The western boundary of the WAPBID is at the northeastern and southeastern parcels at the intersection of Hauser Blvd. and West Adams Blvd. The northwestern most parcel is parcel 5043-001-026 and the southwestern most parcel is 5043-008-001. The WAPBID will only provide services to the individual assessed parcels within the boundaries; services will not be provided to parcels that are not assessed. No WAPBID programs and services will be provided west of the western WAPBID boundary.

**Summation:**

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

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

These services, programs and improvements are intended to improve commerce, employment, rents and occupancy rates and investment viability of individually assessed parcels and businesses on them within the WAPBID. The WAPBID confers special benefits on each 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 WAPBID, all considered supplemental in a competitive properly managed business district.

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

The WAPBID includes 86 parcels of which all are identified as assessable which are listed in the Assessment Roll included as Appendix 1.

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

### **QUANTITATIVE BENEFIT ANALYSIS**

As stipulated in Article XIIIID 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 WAPBID that will receive special benefits from WAPBID funded programs and services are currently a unique mix of retail, office, grocery, restaurant, ecumenical, mixed use housing developments, auto service and other neighborhood serving retail uses. Services, programs and improvements provided and funded by the WAPBID (i.e. Sidewalk Operations, District Identity and Placemaking and Administration) are designed to provide special benefits to identified assessed parcels and the array of land uses within the boundaries of the WAPBID as described in the Work Plan Details starting on page 11 of this Report.



The proposed WAPBID programs, improvements and services and Year 1 – 2021 budget allocations are shown in the Table below:

**Year 1 – 2021 WAPBID Special Benefit Budget (Assessment Revenue Only)**

<b>WORK PLAN CATEGORY</b>	<b>ALLOCATION</b>	<b>%</b>
Sidewalk Operations	\$136,753	65%
District Identity & Placemaking	\$23,143	11%
Administration	\$50,493	24%
<b>TOTAL</b>	<b>\$210,389</b>	<b>100%</b>

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

In the case of the WAPBID, the very nature of the purpose of this WAPBID is to fund supplemental programs, services and improvements to assessed parcels within the WAPBID 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 WAPBID are for services, programs and improvements directly benefiting each individual assessed parcel within the WAPBID. No WAPBID funded services, activities or programs will be provided outside of the WAPBID boundaries.

While every attempt is made to provide WAPBID services and programs to confer benefits only to those identified assessed parcels within the WAPBID, 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 WAPBID, or “spillover” onto parcels surrounding the WAPBID, or to the public at large who might be passing through the WAPBID with no intention of transacting business within the WAPBID or interest in the WAPBID 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 XIID Section 4(b) of the California Constitution) have used Method #3, the composite district overlay determinant method which will be used for the WAPBID. 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 WAPBID, general benefit to the public at large within the WAPBID and general benefit to parcels outside the WAPBID.

General Benefit – Assessed Parcels within WAPBID

WAPBID funded programs are narrowly designed and carefully implemented to specially benefit the assessed WAPBID parcels and are only provided for the special benefit to each and every assessed parcel within the WAPBID. 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 WAPBID are distinct and special but in the case of the WAPBID, 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 WAPBID funded programs and services are specially geared to the unique needs of each assessed parcel within the WAPBID and are directed specially only to these assessed parcels within the WAPBID. This concept is further reinforced by the proportionality of special benefits conferred on each assessed parcel within the WAPBID 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 86 assessed parcels within the WAPBID equates to \$526 or (.25% x \$210,389).

General Benefit – Public At Large

While the WAPBID funded programs are narrowly designed and carefully implemented to specially benefit the assessed WAPBID properties and are only provided for the special benefit to each and every assessed parcel within the WAPBID, these WAPBID funded programs may also provide an incidental general benefit to the public at large within the WAPBID. 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 WAPBID 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 WAPBID 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 \$2,419 as delineated in the Table below:

**GENERAL BENEFITS TO “PUBLIC AT LARGE”**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>E</b>
<b>Program Element</b>	<b>Dollar Allocation</b>	<b>General Benefit Percent</b>	<b>General Benefit Factor</b>	<b>General Benefit Value (A x C)</b>
Sidewalk Operations	\$136,753	1.50%	0.0150	\$2,051
District Identity	\$23,143	0.50%	0.0050	\$116
Administration	\$50,493	0.50%	0.0050	\$252
Total	\$210,389			\$2,419

**Spillover General Benefits to Parcels Outside of WAPBID**

While WAPBID programs and services will not be provided directly to parcels outside the WAPBID boundaries, it is reasonable to conclude that WAPBID services may confer an indirect general benefit on parcels immediately adjacent to the WAPBID boundaries. An inventory of the WAPBID boundaries finds that the WAPBID is surrounded by 54 parcels, of which 4 are commercial uses and 50 are residential or public uses adjacent to or across a street or alley from the proposed WAPBID. There are 0 non-identified (i.e. not assessed) exempt parcels within the proposed WAPBID.

The 54 parcels outside the WAPBID boundaries adjacent to or across streets or alleys from assessed parcels within the WAPBID can reasonably be assumed to receive some indirect general benefit as a result of PBID 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 86 identified assessed parcels within the WAPBID; a benefit factor of 0.05 be attributed to general benefits conferred on the 4 commercial parcels adjacent to or across a street or alley from the proposed WAPBID; and a benefit factor of 0.007 be attributed to general benefits conferred on the 50 residential and public parcels adjacent to or across a street or alley from the proposed WAPBID. The cumulative dollar value of this general benefit type equates to \$1,345 (\$489 + \$856) as delineated in the Table below:

**“Spillover” General Benefits**

<b>Parcel Type</b>	<b>Quantity</b>	<b>Benefit Factor</b>	<b>Benefit Units</b>	<b>Benefit Percent</b>	<b>Benefit Value</b>
Assessed Parcels Inside BID	86	1.000	86.00	99.3645%	\$210,389
Commercial Perimeter Parcels Outside BID	4	0.050	0.20	0.2311%	\$489
Other Perimeter Parcels Outside BID	50	0.007	<u>0.35</u>	<u>0.4044%</u>	<u>\$856</u>
TOTAL			86.55	100.00%	\$211,735



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 WAPBID, the public at large and parcels outside the WAPBID equates to \$4,290 (\$526 + 2,419 + 1,345) or 1.9983% of the total benefits. The 1.9983% will be conservatively rounded up to 2% or \$4,294. This leaves a value of 98% assigned to special benefit related costs. The general benefit value of \$4,294 when added to the special benefit value of \$210,389 (Year 1 –2021 assessments) equates to a total Year 1 – 2021 benefit value of \$214,683. Remaining costs that are attributed to general benefits, will need to be funded by other sources.

A breakdown of projected special and general benefits for each year of the proposed 5-year term is shown in the following Table:

**5 Year Special + General Benefits**

YR		PROGRAM CATEGORY	SPECIAL BENEFITS	GENERAL BENEFITS	TOTAL BENEFITS	% OF TOTAL
1	2021	Sidewalk Operations	\$136,753	\$2,791	\$139,544	65%
		District Identity	\$23,143	\$472	\$23,615	11%
		Administration	\$50,493	\$1,031	\$51,524	24%
		Total	\$210,389	\$4,294	\$214,683	100%
2	2022	Sidewalk Operations	\$143,591	\$2,931	\$146,522	65%
		District Identity	\$24,300	\$496	\$24,796	11%
		Administration	\$53,018	\$1,083	\$54,101	24%
		Total	\$220,909	\$4,510	\$225,419	100%
3	2023	Sidewalk Operations	\$150,771	\$3,078	\$153,849	65%
		District Identity	\$25,515	\$521	\$26,036	11%
		Administration	\$55,669	\$1,137	\$56,806	24%
		Total	\$231,955	\$4,736	\$236,691	100%
4	2024	Sidewalk Operations	\$158,310	\$3,232	\$161,542	65%
		District Identity	\$26,791	\$547	\$27,338	11%
		Administration	\$58,452	\$1,194	\$59,646	24%
		Total	\$243,553	\$4,973	\$248,526	100%
5	2025	Sidewalk Operations	\$166,226	\$3,394	\$169,620	65%
		District Identity	\$28,131	\$574	\$28,705	11%
		Administration	\$61,375	\$1,254	\$62,629	24%
		Total	\$255,732	\$5,222	\$260,954	100%



## **WAPBID WORK PLAN**

### **Overview**

The Programs and activities to be funded by the WAPBID include maintenance, safety, image enhancement, streetscape beautification and operations. The property uses within the boundaries of the WAPBID that will receive special benefits from WAPBID funded programs, services and improvements are currently a retail, office, grocery, restaurant, ecumenical, mixed use housing developments, auto service and other neighborhood serving retail uses. WAPBID 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 WAPBID.

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

In the case of the WAPBID, the very nature of the purpose of this WAPBID is to fund supplemental programs, services and improvements to assessed parcels within the WAPBID 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 WAPBID are for services, programs and improvements directly benefiting each individual assessed parcel within the WAPBID. No WAPBID funded services, activities or programs will be provided outside of the WAPBID boundaries.

The total projected 5-year budget (special benefits) for 2021 – 2025 of the WAPBID are shown in the Table on page 14 of this Report assuming a maximum increase of 5% per year, commensurate to special benefits received by each assessed parcel.

## **WORK PLAN DETAILS**

The services to be provided by the WAPBID include Sidewalk Operations, District Identity and Placemaking and Administration. Each of these work plan elements are designed to contribute to the cohesive commercial fabric and to ensure economic success and vitality of the WAPBID. The assessed parcels in the WAPBID will specially benefit from the WAPBID programs in the form of increasing commerce and improving economic success and vitality through meeting the WAPBID goals to maintain and improve the commercial core by providing services to attract customers in an effort to increase commerce, to increase building occupancy and lease rates.

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

### **Sidewalk Operations**

Sidewalk Operations is a term to define the cleanliness of the sidewalks in the proposed WAPBID. Sidewalk Operations special benefit services include but are not limited to a landscaping, sanitation and a beautification work plan component encompassing services, personnel, trash disposal, sidewalk cleaning, graffiti removal and tree planting, maintenance and trimming.

- Sidewalk Cleaning entails periodic pressure washing of all sidewalks throughout the WAPBID at a frequency determined by the Owners Association;
- Landscaping Services includes landscaping care and weed removal services throughout the entire WAPBID at the discretion of the property owners, at a frequency determined by the Owners Association;
- Sanitation Personnel will work on a regular basis sweeping up trash and litter from the sidewalks and gutters of the WAPBID at a frequency determined by the Owners Association;
- Trash Disposal includes emptying, servicing and cleaning WAPBID owned and managed trash receptacles which are placed along sidewalks throughout the WAPBID. They will empty the trash in WAPBID paid dumpsters located within the WAPBID. The WAPBID will seek grants for special benefit trash receptacles to be distributed along West Adams Blvd;
- Graffiti Removal entails receiving reports of and then quick removal of graffiti throughout the WAPBID;
- Tree Planting and Trimming entails the planting of, maintenance of and trimming and care of trees throughout the WAPBID, at a frequency determined by the Owners Association.

The goal of the Sidewalk Operations work plan component is to ensure that all identified assessed parcels are clean and well maintained, thereby creating an attractive WAPBID for the special benefit of each and every assessed WAPBID parcel. These supplemental services will assist in creating a clean and orderly environment for the special benefit of each assessed parcel in the WAPBID. A dirty environment deters commerce and may fail to attract patrons and visitors, and reduce commercial rents and commercial occupancies. For the array of land uses within the WAPBID (i.e. retail, office, grocery, restaurant, auto service, offices, parking, mixed-use residential), this work plan component is designed to increase 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 WAPBID boundaries. Each assessed parcel will specially benefit from the Sidewalk Operations programs which will only be provided to, and for the direct benefit of, each identified assessed parcel within the WAPBID boundaries.

### **District Identity and Placemaking**

The District Identity and Placemaking component of the Special Benefits services strive to build the identity of the WAPBID from where it is today. There was very strong support in the survey that building a positive identity for the emerging WAPBID is key to increasing commerce, attracting capital and new development and improving the WAPBID.

The District Identity and Placemaking services would include, but not be limited to:

- Creating a new logo to brand the WAPBID;
- Creating a new website to promote available retail opportunities, identify properties for lease or for sale and promote the new programs that the WAPBID will fund;
- Beautify the WAPBID in conjunction with the Sidewalk Operations maintenance work;
- Eventually develop a public relations and social media campaign to bring positive attention to the WAPBID;
- Fund and install holiday decoration and banners;
- Seek opportunities to partner with new development to create new public spaces in street fronting areas that could be used by the community at large and managed by the WAPBID maintenance staff;
- Other programs that bring a positive light to the WAPBID to benefit the individual parcel owners in the WAPBID.

In general, the District Identity and Placemaking component is designed to promote the image of WAPBID to attract and increase pedestrian activity. This program helps meet the goals of business and service attraction and retention and increased commerce.

The District Identity program is also designed with the intent to increase the public’s awareness of the WAPBID as a single destination in order to attract consumers to the rich collection of attractions, events, and services which will ultimately lead to increased commerce. For example, the WAPBID may publish a regular e-newsletter to keep property owners informed of upcoming events and services. The Owners’ Association will continue to use its website to promote the assessed WAPBID parcels in an effort to increase awareness of the WAPBID as a destination for consumers and tenants and increase occupancy and commerce on the assessed parcels. The website is designed to provide visitors information about the WAPBID and comply with the open meetings and records provisions of the Brown Act.

### **Administration**

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



International Downtown Association. It may also cover the costs associated with WAPBID renewal and/or expansion.

As with other plans in similar PBIDs, the Administration component in this management plan sets aside a 4% contingency/reserve which provides for costs related to operating the WAPBID. Those costs may include, but not be limited to:

- City and/or County fees associated with their oversight and implementation of the WAPBID,
- The implementation of the Management District Plan and the Engineer’s Report.
- City fees to collect and process the assessments, delinquencies and non-payments. A percent of the budget is held in reserve to offset delinquent and/or slow payment from both public and private properties. This component also funds the expenses charged by the City of Los Angeles and County of Los Angeles for collection and distribution of WAPBID revenue.
- Other unanticipated costs related to the compliance of the Management District Plan and Engineer’s report.
- Funding for renewal of the WAPBID;

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

In summary, all WAPBID funded services, programs and improvements described above confer special benefits to identified assessed parcels inside the WAPBID boundaries and none will be provided outside of the WAPBID. Each assessed parcel within the WAPBID will proportionately specially benefit from the Sidewalk Operations, District Identity and Administration components of the Management Plan. All WAPBID 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 assessed parcel within the boundaries of the WAPBID.

### **WORK PLAN BUDGET**

Each identified assessed parcel within the WAPBID will be assessed the full amount of the proportionate special benefit conferred upon it based on the level of WAPBID funded services provided. The projected WAPBID program cost allocation (special benefit) budget for Year 1 (2021) is shown in the following Table:

**WAPBID Year 1 (2021) Special Benefit Assessment Budget**

<b>WORK PLAN CATEGORY</b>	<b>ALLOCATION</b>	<b>%</b>
Sidewalk Operations	\$136,753	65%
District Identity & Placemaking	\$23,143	11%
Administration	\$50,493	24%
<b>TOTAL</b>	<b>\$210,389</b>	<b>100%</b>

In order to carry out the WAPBID programs outlined in the previous section, a Year 1 assessment budget of \$210,389 is projected. Since the WAPBID is planned for a 5-year term, projected program costs for future years (Years 2-5) are set at the inception of the WAPBID. While future inflationary and other program cost increases are unknown at this point, a built in maximum increase of 5% per annum, commensurate to special benefits received by each assessed parcel, is incorporated into the projected program costs and assessment rates for the 5-year WAPBID term. It is noted that the 5% maximum annual rate increase is deemed necessary in order to offset substantial service and improvement cost increases projected over the next several years and to provide levels of service and types of improvements expected and requested by WAPBID stakeholders. 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 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 5-year term of the proposed WAPBID. 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. A 5-year projected WAPBID budget is shown in the following Table:

**YEAR 1-5 PROJECTED WAPBID ASSESSMENT BUDGET SUMMARY (Special Benefits)**

(Assumes 5% max rate increase per year)

<b>YR</b>		<b>Sidewalk Operations</b>	<b>District Identity</b>	<b>Administration</b>	<b>TOTAL</b>
		65%	11%	24%	100%
<b>1</b>	<b>2021</b>	\$136,753	\$23,143	\$50,493	\$210,389
<b>2</b>	<b>2022</b>	\$143,591	\$24,300	\$53,018	\$220,908
<b>3</b>	<b>2023</b>	\$150,771	\$25,515	\$55,669	\$231,953
<b>4</b>	<b>2024</b>	\$158,310	\$26,791	\$58,452	\$243,551
<b>5</b>	<b>2025</b>	\$166,226	\$28,131	\$61,375	\$255,729



The WAPBID assessments may increase for each individual parcel each year during the 5-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 Planning Report and adopted by the 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 WAPBID) 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 WAPBID 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 WAPBID.

Pursuant to Section 36671 of the Streets and Highways Code, any funds remaining after the 5th year of operation will be rolled over into the renewal budget or returned to stakeholders. WAPBID assessment funds may be used to pay for costs related to the following WAPBID renewal term. If the WAPBID 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 WAPBID 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 WAPBID (i.e. Sidewalk Operations, District Identity and Placemaking and Administration). 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 within one benefit zone, except as noted otherwise, 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 WAPBID. Larger buildings and parcels and/or ones with larger frontages are expected to impact the demand for services and programs to a greater extent than smaller building, 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 WAPBID, they are also considerably less than other options considered by the WAPBID Renewal Committee. The actual assessment rates for each parcel within the WAPBID 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 one benefit zone, except as noted otherwise 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 “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 is one identified and assessed publicly owned parcel within the WAPBID which is owned by the Los Angeles Unified School District.

This identified and assessable publicly owned parcel and facility within WAPBID will proportionately specially benefit as delineated herein from the WAPBID funded supplemental services, programs and improvements, but differently than privately owned parcels. It is the opinion of this Assessment Engineer that publicly owned parcels and public facilities do not specially benefit to the same extent as privately owned parcels from WAPBID funded services, programs and improvements. To offset this special benefit differential, publicly owned parcels with public facilities on them will not be assessed for public building areas located on these parcels. Publicly owned parcels with non-government facilities/uses on them, if any, would be assessed for building areas not occupied by government uses and facilities.

WAPBID services are designed to improve the cleanliness and image of assessed publicly owned parcels and facilities for visitors, their employees, students and users of public facilities on publicly owned parcels within the WAPBID by reducing litter and debris, each considered detractions to employment, visitation and use of public facilities if not contained and properly managed. In turn, these services will serve to enhance the public purpose provided by public facilities and parcels within WAPBID.

There is no compelling evidence that this identified assessable publicly owned parcel and facility would not proportionately specially benefit from WAPBID funded programs, services and improvements as delineated herein and, thus, will be assessed similar to privately owned parcels, except as noted herein.

The Table below lists all publicly owned parcels within the proposed WAPBID and their Year 1 assessment amounts:

**WAPBID Publicly Owned parcels**

APN	Public Agency Owner	Site Address	Year 1 (2021) Assessment	% of Total
5049-017-901	L A Unified School District	5611 S. Orange Dr.	\$7,774.70	3.70%
		<b>Total</b>	<b>\$7,774.70</b>	<b>3.70%</b>

**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 WAPBID.

**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 WAPBID and resultant assessment levies will continue for 5-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 building area, land area and street frontage, except as otherwise noted herein.

**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 WAPBID, 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, WAPBID 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 benefits costs may not be incorporated into the assessment formula and levied on the WAPBID 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 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 16 of this Report for discussion regarding assessment of publicly owned parcels within the WAPBID).

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 PBID.

### **WAPBID Assessment Formula**

Based on the specific needs and corresponding nature of the program activities to be funded by the proposed WAPBID (i.e. maintenance, safety, image enhancement, streetscape beautification and operations) 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 within one benefit zone except as noted herein.

The “Basic Benefit Units” will be expressed as a combined function of gross building square footage (Benefit Unit “A”), land square footage (Benefit Unit “B”), street frontage (Benefit Unit “C”) and in the case of residential parcels – number of units (Benefit Unit “D”). Based on the shape of the proposed WAPBID, as well as the nature of the WAPBID 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 within one benefit zone, except as noted herein.

For the array of land uses within the WAPBID, the interactive application of building and land areas and street frontage quantities are a proven method of fairly and equitably spreading special benefit costs to these beneficiaries of WAPBID funded services, programs and improvements. Each of these factors directly relates to the degree of special benefit each assessed parcel will receive from WAPBID funded activities. There are no parcels zoned solely residential within WAPBID.

Building area is a direct measure of the static utilization of each parcel and its corresponding impact or draw on WAPBID funded activities. In the opinion of this Assessment Engineer, the targeted weight of this factor, building area, should generate approximately 20% of the total WAPBID revenue (20.39837% when adjusted for precise parcel measurements and program costs).

Land area is a direct measure of the current and future development capacity of each parcel and its corresponding impact or draw on WAPBID funded activities. In the opinion of this Assessment Engineer, the targeted weight of this factor, land area, should generate approximately 35% of the total WAPBID revenue (35.99857% when adjusted for precise parcel measurements and program costs).

Street Frontage is a direct measure of the current and future development capacity of each parcel and its corresponding impact or draw on WAPBID 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 WAPBID revenue (43.60306% when adjusted for precise parcel measurements and program costs).

### **Special Circumstances**

#### **1. Structured Parking**

It is the opinion of this Assessment Engineer that building square footage that is allocated to parking solely for tenants and is NOT available to the public at any time, at market rates, shall have that portion of the building square footage exempted from the individual parcel’s gross building square footage. This reduction or exemption only applies to the building square footage of structured parking that is not available to public access and use. The individual parcel owner has the responsibility to inform the Assessment Engineer if such deductions are applicable since County records do not reveal this information via County tax records.

#### **2. Net Building Area Adjustment**

An adjustment may be made on any parcel with assessable building area on it to be assessed based on the *net building rentable space* on that parcel instead of the gross building area. Since official County records only show gross building area data and do not identify *net building square footage*, the request for an adjustment from the overall gross building square footage assessment must be initiated and documented by the individual parcel owner. Once the documentation has been received and verified by the Owners Association, it will inform the City Clerk of the adjustments to be made to the data of that individual parcel.



**3. Tax-Exempt Parcels**

It is the opinion of this Engineer that the assessment for tax-exempt owner-occupied parcels will only be assessed for the land area and street frontage of the individual parcels fronting on any street within the boundaries of the WAPBID since those are the only special benefit services that will be provided to those individual parcels per this Report and the Management Plan. The land areas and street frontages will be calculated along the same property lines as adjacent parcels.

**4. Changes to Building or Parcel Size**

Any changes in building size, parcel size and street frontage(s) as a result of new construction or demolition or 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.

**5. 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.

**Step 2. Quantify Total Basic Benefit Units**

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

**Year 1 – 2021 - Assessable Benefit Units**

<b>BLDG AREA (SF)</b>	<b>LAND AREA (SF)</b>	<b>STREET FRONTAGE (LF)</b>	<b># OF ASSESABLE PARCELS</b>
286,106	757,370	11,467	86

**Year 1 – 2021 Projected Assessment Revenue**

<b>BLDG ASSMT \$</b>	<b>LAND ASSMT \$</b>	<b>STREET FRONTAGE ASSMT REVENUE</b>	<b>SUBTOTAL ASSMT REVENUE</b>
\$42,915.90	\$75,737.00	\$91,736.00	\$210,388.90
20.39837%	35.99857%	43.60306%	100.00%

**Step 3. Calculate Benefit Units for Each Property.**

The number of Benefit Units for each identified benefiting parcel within the proposed WAPBID was computed from data extracted from County Assessor records and maps. These data sources delineate current land uses, building areas, 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 WAPBID for their review. If a property owner believes there is an error on a parcel’s assessed footages, the WAPBID may confirm the data with the County Assessor’s office. If WAPBID data matches Assessor’s data, the property owner may opt to work with the Assessor’s office to correct the data so that the WAPBID assessment may be corrected.

**Step 4. Determine Assessment Formula**

Based on the nature of the programs to be funded as well as other rationale outlined in Step 1 above, it is the opinion of this Engineer that the WAPBID assessments will be based on building area, land area, and street frontage.

The proposed assessment formula is as follows:

$$\text{Assessment} = \text{Building Area (Unit A) Sq Ft x Unit A Rate, plus} \\ \text{Land Area (Unit B) Sq Ft x Unit B Rate, plus} \\ \text{Street Frontage (Unit C) Lin Ft x Unit C Rate}$$

**YEAR 1 –2019/20 Assessment Rates**

<b>BLDG ASSMT RATE (\$/SF)</b>	<b>LAND ASSMT RATE (\$/SF)</b>	<b>STREET FRONTAGE ASSMT RATE (\$/LF)</b>
\$0.15	\$0.10	\$8.00

The complete Year 1 – 2021 assessment roll of all parcels to be assessed by this WAPBID is included in this Plan as Appendix I.

**Assessment Formula Unit Rates**

Using figures from the Assessable Benefit Units Table and the Projected Assessment Revenue Table on page 20 of this Report, the assessment rates and weighted multipliers for each factor are calculated as follows:

**Building Area Rate (Unit A)**

$$(\$210,388.90 \times 20.39837\%) / 286,106 \text{ units} = \$0.15/\text{sq ft building area}$$



Land Area Rate (Unit B)

$$(\$210,388.90 \times 35.99857\%) / 757,370 \text{ units} = \$0.10/\text{sq ft land area}$$

Street Frontage Rate (Unit C)

$$(\$210,388.90 \times 43.60306\%) / 11,467 \text{ units} = \$8.00/\text{lin ft street frontage}$$

**Step 5. Estimate Total WAPBID Costs**

The total projected 5-year budget (special benefits) for 2021 – 2025 of the WAPBID are shown in the Table on page 14 of this Report assuming a maximum increase of 5% 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 benefits are estimated at \$214,683 General benefits are factored at 2.0% of the total benefits (see Finding 2 on pages 5-9 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 cost is computed to be \$4,294 with a resultant 98% special benefit limit computed at \$210,389. Based on current property data and land uses, this is the maximum amount of Year 1 (2021) revenue that can be derived from property assessments from the subject District.

All program costs associated with general benefits will be funded from sources other than WAPBID assessments.

**Step 7. Calculate “Basic Unit Cost”**

With a YR 1 - 2021 assessment revenue portion of the budget set at \$210,389 (special benefit only), the Basic Unit Costs (rates) are shown earlier in Step 4. Since the WAPBID is proposed to be established for a 5-year term, maximum assessments for future years (2022-2025) must be set at the inception of the proposed WAPBID. An annual inflationary assessment rate increase of up to 5%, commensurate to special benefits received by each assessed parcel, may be imposed for future year assessments, on approval by the WAPBID Property Owner’s Association. The maximum assessment rates for the 5-year proposed WAPBID term of 2021-2025 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 WAPBID term (2021-2025).

**WAPBID – 5 Year Maximum Assessment Rates  
(Includes a 5%/Yr. Max Increase)**

<b>YEAR</b>	<b>BLDG ASSMT RATE (\$/SF)</b>	<b>LAND ASSMT RATE (\$/SF )</b>	<b>FRONTAGE ASSMT RATE (\$/LF)</b>
1	\$0.150	\$0.10	\$8.00
2	\$0.1575	\$0.1050	\$8.4000
3	\$0.1654	\$0.1103	\$8.8200
4	\$0.1737	\$0.1158	\$9.2610
5	\$0.1824	\$0.1216	\$9.7241

**Step 8. Spread the Assessments**

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

**Miscellaneous WAPBID Provisions**

**Time and Manner of Collecting Assessments:**

Assessments for the Property Tax Year beginning July 1, 2020 and ending June 30, 2025, shall be collected at the same time and in the same manner as ad valorem taxes paid to the Los Angeles County (Operation Years 2021-2025). The WAPBID 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 WAPBID.

**Duration**

As allowed by State PBID Law, the WAPBID will have a five (5) year operational term from January 1, 2021 to December 31, 2025. The proposed WAPBID operation is expected to begin services on January 1, 2021. If the WAPBID is not renewed at the end of its proposed 5 year term, services will end on December 31, 2025.



# APPENDIX 1

## WAPBID YR 1 – 2021 ASSESSMENT ROLL

WEST ADAMS PROPERTY & BUSINESS IMPROVEMENT DISTRICT – ASSESSMENT ENGINEER’S REPORT

APN	Year 1 - 2021 Assessment	% of Total
5043001005	\$ 1,900.10	0.90%
5043001006	\$ 450.00	0.21%
5043001007	\$ 731.25	0.35%
5043001008	\$ 1,001.10	0.48%
5043001037	\$ 2,707.65	1.29%
5043001024	\$ 2,707.30	1.29%
5043001025	\$ 5,151.30	2.45%
5043001026	\$ 2,323.60	1.10%
5043001035	\$ 1,700.00	0.81%
5043002001	\$ 3,041.50	1.45%
5043002002	\$ 3,255.80	1.55%
5043002029	\$ 7,284.70	3.46%
5043003001	\$ 2,725.50	1.30%
5043003002	\$ 1,357.90	0.65%
5043003003	\$ 876.00	0.42%
5043003014	\$ 1,395.80	0.66%
5043003015	\$ 2,081.30	0.99%
5043003016	\$ 2,085.20	0.99%
5043003030	\$ 1,357.10	0.65%
5043003031	\$ 1,938.00	0.92%
5043003047	\$ 875.90	0.42%
5043003048	\$ 875.80	0.42%
5043003050	\$ 5,037.45	2.39%
5043004014	\$ 2,972.35	1.41%
5043004015	\$ 1,585.90	0.75%
5043004034	\$ 3,823.30	1.82%
5043004036	\$ 2,031.00	0.97%
5043005013	\$ 1,965.40	0.93%
5043005014	\$ 1,768.40	0.84%
5043005015	\$ 1,306.80	0.62%
5043005016	\$ 3,571.50	1.70%
5043006032	\$ 2,142.00	1.02%
5043006002	\$ 1,525.75	0.73%
5043006030	\$ 3,288.00	1.56%
5043007001	\$ 3,428.05	1.63%
5043007002	\$ 652.30	0.31%
5043007003	\$ 1,485.40	0.71%
5043007004	\$ 2,826.60	1.34%

5043008001	\$ 2,261.85	1.08%
5043008006	\$ 3,753.00	1.78%
5043008015	\$ 2,009.55	0.96%
5043008016	\$ 587.20	0.28%
5043008017	\$ 1,450.40	0.69%
5043008018	\$ 788.95	0.37%
5043008019	\$ 806.05	0.38%
5043008020	\$ 706.35	0.34%
5043008021	\$ 673.60	0.32%
5043008022	\$ 1,424.05	0.68%
5043008036	\$ 3,380.70	1.61%
5049009035	\$ 6,204.05	2.95%
5049009036	\$ 5,111.00	2.43%
5049009037	\$ 2,176.00	1.03%
5049009038	\$ 1,244.00	0.59%
5049009039	\$ 1,640.65	0.78%
5049009040	\$ 836.90	0.40%
5049009041	\$ 2,306.30	1.10%
5049009046	\$ 1,557.85	0.74%
5049009047	\$ 1,372.90	0.65%
5049009049	\$ 1,696.45	0.81%
5049009050	\$ 3,480.70	1.65%
5049009051	\$ 1,029.40	0.49%
5049009052	\$ 1,653.70	0.79%
5049009064	\$ 1,974.60	0.94%
5049009065	\$ 2,646.60	1.26%
5049013040	\$ 3,396.30	1.61%
5049013042	\$ 1,150.00	0.55%
5049013044	\$ 1,872.00	0.89%
5049013047	\$ 3,230.60	1.54%
5049014011	\$ 1,450.00	0.69%
5049014012	\$ 3,164.05	1.50%
5049014027	\$ 2,386.00	1.13%
5049016035	\$ 1,030.10	0.49%
5049016046	\$ 1,585.60	0.75%
5049016047	\$ 2,276.90	1.08%
5049016048	\$ 3,217.65	1.53%
5049016049	\$ 3,069.00	1.46%
5049016050	\$ 1,594.05	0.76%
5049016062	\$ 1,633.15	0.78%



WEST ADAMS PROPERTY & BUSINESS IMPROVEMENT DISTRICT – ASSESSMENT ENGINEER’S REPORT

5049016063	\$ 2,114.00	1.00%
5049016065	\$ 3,423.70	1.63%
5049017006	\$ 2,917.95	1.39%
5049017038	\$ 2,315.00	1.10%
5049017009	\$ 1,600.00	0.76%

5049017010	\$ 3,117.15	1.48%
5049017901	\$ 7,774.70	3.70%
5049019026	\$ 16,065.20	7.64%
<b>TOTALS</b>	<b>\$ 210,388.90</b>	<b>100.0%</b>

# APPENDIX 2

## WAPBID BOUNDARY MAP



