

# ATTACHMENT 1

## HIGHLAND PARK PROPERTY AND BUSINESS IMPROVEMENT DISTRICT RENEWAL

# ASSESSMENT ENGINEER'S REPORT

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

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

**November 30, 2023**

**FINAL**

# HIGHLAND PARK PBID – ASSESSMENT ENGINEER’S REPORT

## 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 Highland Park Property and Business Improvement District ("HPBID" or "District") being renewed for a ten (10) year term will receive a special benefit over and above the benefits conferred on the public at large and that the amount of the proposed assessment is proportional to, and no greater than the benefits conferred on each respective property. I have personally prepared this Report and attest to all of its contents herein.

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



Edward V. Henning

RPE #26549 November 30, 2023

Date

*(NOT VALID WITHOUT SIGNATURE AND CERTIFICATION SEAL HERE)*

### **Introduction**

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

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### **Background**

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

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

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

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

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

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

### **Setting:**

The proposed renewed HPBID is located in Northeast Los Angeles in the heart of the historic Highland Park community. The major streets in the HPBID include North Figueroa, between Avenue 50 on the south (west) and York Boulevard on the north (east) and the various cross streets on North Broadway and Pasadena Avenue.

### **General Boundary Description**

The renewed HPBID encompasses approximately 13 blocks (in varying sizes and shapes) along N. Figueroa Street in Los Angeles between Avenue 50 on the south (west) and York Boulevard on the north (east) and is divided by Interstate 5 Freeway on the east and west and includes retail, industrial, manufacturing, and residential land uses.

### **Benefit Zones**

There is one benefit zone within the proposed renewed District.

### **District Boundary Rationale**

The renewed HPBID boundaries are comprised of the commercial core parcels where the historic economic activity of North Figueroa Boulevard in Highland Park is centered. The boundaries of the renewed HPBID will include all the same assessed parcels within the former BID approved in 2020.

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.”*

No parcels within the proposed renewed HPBID are zoned solely residential or agricultural.

### **Northern Boundary:**

The northern boundary of the proposed HPBID coincides with the centerline of York Boulevard. No HPBID services will be provided north of the northern HPBID boundary line.

### **Eastern Boundary:**

The eastern boundary of the proposed HPBID is irregular and generally lies along the eastern boundaries of those parcels fronting along the east side of N. Figueroa Street between York Boulevard and Avenue 50 and includes the following parcels starting from north to south:

York Blvd. to Marmion Way – one parcel deep plus, APN 5492-034-901

Marmion Way to Avenue 61 – one parcel deep only

Avenue 61 to Avenue 60 – one parcel deep plus, APN 5492-024-014

Avenue 60 to Avenue 59 – one parcel deep plus, APN 5492-015-007

Avenue 59 to Avenue 58 – one parcel deep plus, APNs 5492-011-900 & 901

Avenue 58 to Avenue 57 – one parcel deep plus, APNs 5492-002-008, 013, 028, 900 & 901

Avenue 57 to Avenue 56 – one parcel deep plus APNs 5468-032-901, 902 & 903

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Avenue 56 to Roselawn Place – one parcel deep plus APNs 5468-025-017, 900 & 901

Roselawn Place to Avenue 50 – one parcel deep only

No HPBID services will be provided east of the eastern HPBID boundary line.

### **Southern Boundary:**

The southern boundary of the proposed HPBID coincides with the centerline of Avenue 50. No HPBID services will be provided south of the southern boundary line.

### **Western Boundary:**

The western boundary of the proposed HPBID is irregular and generally lies along the western boundaries of those parcels fronting on the west side of N. Figueroa Street between York Boulevard and Avenue 50 and also includes the following parcels starting from north to south:

York Blvd. to Avenue 59 – one parcel deep only

Avenue 59 to Avenue 58 – one parcel deep plus, APNs 5492-012-900

Avenue 58 to Avenue 57 – one parcel deep plus, APNs 5492-001-007, 900, 901 & 902

Avenue 57 to Avenue 56 – one parcel deep plus, APNs 5468-033-015, 900, 901, 902 & 903

Avenue 56 to Avenue 55 – one parcel deep plus APN 5468-024-006

Avenue 55 to Avenue 54 – one parcel deep plus APNs 5468-021-024 & 030

Avenue 54 to Avenue 50 – one parcel deep only

No HPBID services will be provided west of the western HPBID boundary line.

### **Summary:**

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

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

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

All District funded services programs and improvements are supplemental, above normal base level services provided by the City of Los Angeles and are only provided for the special benefit of assessed

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parcels within the boundaries of the proposed renewed HPBID.

The District includes 151 parcels, all of which are identified as assessable and are listed in the Assessment Roll included in this Report as Appendix 1.

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

### **QUANTITATIVE BENEFIT ANALYSIS**

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

The property uses within the boundaries of the HPBID that will receive special benefits from HPBID funded programs and services are currently an array of retail, office, grocery, restaurants, parking and mixed-use residential. No parcels within the HPBID are zoned solely residential. Services, programs and improvements provided and funded by the HPBID are designed to provide special benefits as described below to identified assessed parcels and the array of land uses within the boundaries of the proposed renewed HPBID.

The proposed renewed HPBID programs, improvements and services and Year 1 – 2025 budget allocations are as follows:

#### **Year 1 – 2025 HPBID Special Benefit Cost Allocations (Assessment Revenue Only)**

<b>Sidewalk Operations</b>	<b>District Identity/ Admin/ Contingency</b>	<b>TOTAL</b>
\$712,494	\$178,124	\$890,618
80%	20%	100%

Assessed commercial parcels as well as commercial portions of mixed-use parcels are conferred proportionate special benefits from all HPBID funded programs, services and improvements which are intended to attract more customers, users, visitors, employees, tenants and investors. For these parcels, HPBID programs, services and improvements are designed to increase business volumes, sales transactions, commercial 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 HPBID by deterring crime, reducing litter and debris and professionally marketing the array of goods and services available within the HPBID, all considered necessary in a competitive properly

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managed contemporary business district.

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

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

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

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

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

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

A majority of CBIDs in California for which this Assessment Engineer has provided assessment engineering services in conformance with Article XIIID have used Method #3, the composite district overlay determinant method which will be used for the HPBID. This method of computing the value of

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general benefit involves a composite of three distinct types of general benefit – general benefit to assessed parcels within the HPBID, general benefit to the public at large within the HPBID and general benefit to parcels outside the HPBID. In the sections below, the use of the term “factor” means a numeric adjustment multiplier that is applied to the various components for which general benefit values are being computed.

### General Benefit – Assessed Parcels within the HPBID

HPBID funded programs are narrowly designed and carefully implemented to specially benefit the assessed HPBID parcels and are only provided for the special benefit to each and every assessed parcel within the HPBID. It is the opinion of this Engineer, based on over 30 years of professional assessment engineering experience, that nearly 100% of benefits conferred on the 204 parcels within the HPBID are distinct and special and in the case of the HPBID, it is projected that there are 0.25% general benefits conferred on these parcels. While this factor can typically range from 0.10% to 1.0%, this high ratio of special benefits to general benefits (low general benefit factor) is because the HPBID funded programs and services are specially geared to the unique needs of each parcel within the HPBID and are directed specially only to these parcels within the HPBID. This concept is further reinforced by the proportionality of special benefits conferred on each parcel within the HPBID as determined by the special benefit assessment formula as it is applied to the unique and varying property characteristics of each parcel. The computed 0.25% general benefit value on the 204 parcels within the HPBID equates to \$2,227 (.25% x \$890,618).

### General Benefits – Outside Parcels

While HPBID programs and services will not be provided directly to parcels outside the HPBID boundaries, it is reasonable to conclude that HPBID services (clean and safe) may confer an indirect general benefit on parcels adjacent to the HPBID boundaries. An inventory of the HPBID boundaries finds that the HPBID is immediately surrounded by 137 parcels. Of these 137 parcels, 10 are commercial zoned parcels with commercial uses and 127 are residentially zoned parcels with residential uses or public/non-profit owned parcels with public/non-profit uses. Assessment Engineering practice has found that for districts such as the HPBID that primarily provide clean and safe services, they may have a “spillover” general benefit on neighboring parcels immediately outside the district. Typically, a factor of 100% (1.0) is first assigned to assessed parcels within the district, then a factor range from 3% to 6% (0.03 to 0.06) is assigned to commercial zoned and used parcels directly outside the district, then a factor range from 0.5% to 2.5% (0.005 to 0.015) is assigned to residential zoned and used parcels or public/ non-profit owned and occupied parcels directly outside the district.

The 137 parcels directly outside the HPBID boundaries can reasonably be assumed to receive some indirect general benefit as a result of HPBID 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 151 parcels within the HPBID, a benefit factor of 0.025 be attributed to general benefits conferred on the 10 commercial parcels and uses located adjacent to or across the street from assessed parcels within the HPBID, and a benefit factor of 0.010 be attributed to general benefits conferred on the 127 residential parcels and uses and public/non-profit owned and occupied parcels located adjacent to or across the street from assessed parcels within the HPBID. The cumulative dollar value of this general benefit type equates to \$8,965 (\$1,474 + \$7,491) as delineated in the following Table:

Parcel Type	Quantity	Benefit Factor	Benefit Units	Benefit Percent	Benefit Value
Assessed Parcels Inside BID	151	1.000	151.00	99.0034%	\$890,618



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Commercial Perimeter Parcels Outside BID	10	0.025	0.25	0.1639%	\$1,474
Other Perimeter Parcels Outside BID	127	0.010	1.27	<u>0.8327%</u>	<u>\$7,491</u>
TOTAL			152.52	100.00%	\$899,583

### General Benefit - Public At Large

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

For districts such as the proposed renewed HPBID, assessment Engineering experience in California based on several formal pedestrian intercept surveys has found that generally over 95% of people moving about within district boundaries are engaged in business related to assessed parcels and buildings and businesses/residences contained in them within the district, while the public at large “just passing through” is typically 5% or less. Districts with high levels of transit connecting nodes and patrons may have higher levels of general benefits conferred on non-engaged “passers-through”, i.e. the public at large.

Tangible services and improvements such as security, benches and shade trees would confer higher levels of general benefits on the public at large than say steam cleaned sidewalks, planters, decorative pavement and other general district management and operation activities. Typically, a factor range from 3% to 8% (0.03 to 0.08) is assigned to tangible streetscape/sidewalk type services, programs and improvements such as security, benches and shade trees; in turn, a factor range from 0.5% to 1.5% (0.005 to 0.015) is assigned to intangible services, programs and improvements such as sidewalk and pavement cleaning, general landscape improvements and ancillary services such as district management, operations and overhead.

Based on a sampling of Assessment Engineer Reports for the 250+ property based business improvement districts in California, the nature of the proposed renewed HPBID funded programs and over 30 years of assessment engineering experience, it is the opinion of this Engineer that districtwide general benefit factors for each of the HPBID funded special benefit program element costs that most likely provide a general benefit to the public at large are as shown in the Table below. These factors are applied to each program element costs in order to compute the dollar and percent value of districtwide general benefits to the public at large. The total dollar value of this general benefit type, public at large, equates to \$11,578 as delineated in the following Table:

	<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	\$712,494	1.50%	0.0150	\$10,687
District Identity/ Admin/ Contingency	<u>\$178,124</u>	0.50%	0.0050	<u>\$891</u>
Total	\$890,618			\$11,578

### Composite General Benefit

Based on the general benefit values delineated in the three sections above, the total value of districtwide general benefits conferred on assessed parcels within the HPBID, on parcels outside the HPBID, and on the public at large, equates to \$22,770 (\$2,227 + \$8,965 + \$11,578) or 2.49%. For the purposes of this

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analysis, the districtwide general benefit factor of 2.49% will be conservatively rounded up to 2.5% or \$22,836. This leaves a value of 97.5% assigned to special benefit related costs. The districtwide general benefit value of \$22,836 when added to the special benefit value of \$90,618 (Year 1 – 2025 assessments) equates to a total Year 1 – 2025 program cost of \$913,454. Remaining costs that are attributed to districtwide general benefits will need to be derived from other non-assessment sources.

The program special benefit related cost allocations of the HPBID assessment revenues for Year 1 (2025) are shown in the Table on page 14 of this Report. The projected program special benefit related cost allocations of the HPBID assessment revenues for the 10-year HPBID term, assuming a 5% maximum annual assessment rate increase, are shown in the Table on pages 14-15 of this Report.

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

**10-year Special + Districtwide 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	\$712,494	\$18,269	\$730,763	80%
	District Identity/ Admin/ Contingency	<u>\$178,124</u>	<u>\$4,567</u>	<u>\$182,691</u>	<u>20%</u>
	Total	\$890,618	\$22,836	\$913,454	100%
2	Sidewalk Operations	\$748,119	\$19,182	\$767,301	80%
	District Identity/ Admin/ Contingency	<u>\$187,030</u>	<u>\$4,795</u>	<u>\$191,825</u>	<u>20%</u>
	Total	\$935,149	\$23,977	\$959,126	100%
3	Sidewalk Operations	\$785,525	\$20,141	\$805,666	80%
	District Identity/ Admin/ Contingency	<u>\$196,382</u>	<u>\$5,035</u>	<u>\$201,417</u>	<u>20%</u>
	Total	\$981,907	\$25,176	\$1,007,083	100%
4	Sidewalk Operations	\$824,801	\$21,148	\$845,949	80%
	District Identity/ Admin/ Contingency	<u>\$206,201</u>	<u>\$5,287</u>	<u>\$211,488</u>	<u>20%</u>
	Total	\$1,031,002	\$26,435	\$1,057,437	100%
5	Sidewalk Operations	\$866,041	\$22,205	\$888,246	80%
	District Identity/ Admin/ Contingency	<u>\$216,511</u>	<u>\$5,551</u>	<u>\$222,062</u>	<u>20%</u>
	Total	\$1,082,552	\$27,756	\$1,110,308	100%
6	Sidewalk Operations	\$909,343	\$23,315	\$932,658	80%
	District Identity/ Admin/ Contingency	<u>\$227,337</u>	<u>\$5,829</u>	<u>\$233,166</u>	<u>20%</u>

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	Total	\$1,136,680	\$29,144	\$1,165,824	100%
7	Sidewalk Operations	\$954,810	\$24,481	\$979,291	80%
	District Identity/ Admin/ Contingency	\$238,704	\$6,120	\$244,824	20%
	Total	\$1,193,514	\$30,601	\$1,224,115	100%
8	Sidewalk Operations	\$1,002,551	\$25,705	\$1,028,256	80%
	District Identity/ Admin/ Contingency	\$250,639	\$6,426	\$257,065	20%
	Total	\$1,253,190	\$32,131	\$1,285,321	100%
9	Sidewalk Operations	\$1,052,679	\$26,990	\$1,079,669	80%
	District Identity/ Admin/ Contingency	\$263,171	\$6,747	\$269,918	20%
	Total	\$1,315,850	\$33,737	\$1,349,587	100%
10	Sidewalk Operations	\$1,105,313	\$28,340	\$1,133,653	80%
	District Identity/ Admin/ Contingency	\$276,330	\$7,084	\$283,414	20%
	Total	\$1,381,643	\$35,424	\$1,417,067	100%

### **HPBID WORK PLAN**

#### **Overview**

The services, programs and improvements to be funded by the HPBID include Sidewalk Operations and District Identity/Administration/Contingency. The property uses within the boundaries of the HPBID that will receive special benefits from HPBID funded programs, services and improvements are currently an array of retail, office, grocery, restaurants, parking and mixed-use residential. Services, programs and improvements provided and funded by the HPBID are primarily designed to provide special benefits as described below to identified assessed parcels within the boundaries of the HPBID..

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

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

The program special benefit cost allocations of the HPBID assessment revenues for Year 1 (2025) are shown in the Table on page 14 of this Report. The projected program special benefit cost allocations of

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the HPBID assessment revenues for the 10-year HPBID term, assuming a 5% maximum annual assessment rate increase, are shown in the Table on pages 14-15 of this Report.

### **WORK PLAN DETAILS**

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

Assessed commercial parcels as well as commercial portions of mixed-use parcels are conferred proportionate special benefits from all HPBID funded programs, services and improvements which are intended to attract more customers, users, visitors, employees, tenants and investors. For these parcels, HPBID programs, services and improvements are designed to increase business volumes, sales transactions, commercial 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 HPBID by deterring crime, reducing litter and debris and professionally marketing the array of goods and services available within the HPBID, all considered necessary in a competitive properly managed contemporary mixed-use business district.

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

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

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

### **Sidewalk Operations:**

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\$ 712,494 (Special Benefit) + \$ 18,269 (General Benefit) = \$ 730,763 (80%)

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, sanitation, and trimming.

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

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

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

### **District Identity/Administration /Contingency:**

\$ 178,124 (Special Benefit) + \$4,567 (General Benefit) = \$182,691 (20%)

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

- Maintaining and updating the website to promote available retail opportunities, identify properties for lease or for sale and promote the new programs that the HPBID 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 Highland Park BID to benefit the individual parcel owners in the district.

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- Employing strategies to increase “demand” on local retailers, commercial office space and residential units throughout the district.
- Staff and administrative services including rent, insurance, accounting, legal, utilities.
- Contingency and reserve funds for delinquencies as well as a reserve fund for capital improvement projects in the district. In addition, any annual budget surplus will be incorporated into the subsequent year’s HPBID budget in accordance with City policy. Within the constraints of the annual adjustment, annual assessments will be set to account for surpluses carried forward in accordance with City policy.

With the District Identity special benefit services, the Owners’ Association will continue to use its current website to promote the assessed renewed HPBID parcels in an effort to increase awareness of the District as a destination for consumers and tenants and increase occupancy and commerce on the assessed parcels. The website is designed to provide visitors with information about the renewed HPBID and comply with the open meetings and records provisions of the Brown Act.

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

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

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

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### **WORK PLAN BUDGET**

Each identified assessed parcel within the HPBID will be assessed the full amount of the proportionate special benefit conferred upon it. The projected HPBID program special benefit (assessments) allocation budget for Year 1 (2025) is shown in the following Table:

**HPBID Year 1 (2025) Special Benefit Assessment Budget**

<b>Sidewalk Operations</b>	<b>District Identity/ Admin/ Contingency</b>	<b>TOTAL</b>
\$712,494	\$178,124	\$890,618
80%	20%	100%

In order to carry out the HPBID programs outlined in the previous section, a Year 1-2025 assessment budget of \$890,618 is projected. Since the HPBID is planned for a 10-year renewal term, projected program costs for future years (Years 2-10) are set at the inception of the HPBID. While future inflationary and other program cost increases are unknown at this point, a built in 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 HPBID term.

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

It is recognized that market conditions may cause the cost of providing goods and services to fluctuate from year to year during the 10-year term of the proposed renewed HPBID. 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 HPBID special benefit budget is shown in the following Table:

### **YEAR 1-10 PROJECTED HPBID ASSESSMENT BUDGET SUMMARY (Special Benefits)**

(Assumes 5% max rate increase per year)

<b>YR</b>	<b>Sidewalk Operations</b>	<b>District Identity/ Admin/ Contingency</b>	<b>TOTAL</b>
	80%	20%	100%
<b>1</b>	\$712,494	\$178,124	\$890,618
<b>2</b>	\$748,119	\$187,030	\$935,149
<b>3</b>	\$785,525	\$196,382	\$981,907
<b>4</b>	\$824,801	\$206,201	\$1,031,002

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5	\$866,041	\$216,511	\$1,082,552
6	\$909,343	\$227,337	\$1,136,680
7	\$954,810	\$238,704	\$1,193,514
8	\$1,002,551	\$250,639	\$1,253,190
9	\$1,052,679	\$263,171	\$1,315,850
10	\$1,105,313	\$276,330	\$1,381,643

The HPBID 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 approved by the City of Los Angeles City Council. Any accrued interest and delinquent payments will be expended within the budgeted categories. The Owners’ Association Board of the Directors (“Property Owners’ Association of the HPBID) 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 HPBID 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 HPBID.

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

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

Each identified assessed parcel within the HPBID 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 HPBID (i.e. Sidewalk Operations and District Identity/Administration/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 one benefit zone.

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 HPBID. Larger parcels and those with larger buildings and/or street frontages 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 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



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

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

Not only are the proposed program costs reasonable due to the benefit of group purchasing and contracting which is possible through the proposed HPBID, they are also considerably less than other options considered by the HPBID Renewal Committee. The actual assessment rates for each parcel within the HPBID 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, except as noted herein, all within one benefit zone.

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

Article XIID states that “parcels within a District that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly-owned parcels in fact receive no special benefit.” There are currently 25 publicly owned parcels within the boundaries of the proposed renewed HPBID with 25 owned by the City of Los Angeles and 1 each by the Los Angeles Fire Department, the Los Angeles City Library, the Los Angeles City Playground and the Los Angeles Metropolitan Transit Authority. Each publicly owned parcel and facility within the proposed renewed HPBID will proportionately specially benefit as delineated herein from the proposed renewed HPBID funded supplemental services, programs and improvements similarly to privately owned parcels.

For publicly owned parcels and facilities, each of these parcels specially benefit from proposed HPBID funded programs and services from cleaner and safer facility entrances and perimeters. In addition, the proposed HPBID funded district identity programs benefit publicly owned parcels by announcing public events and activities held at these public facilities and apprise employees of important HPBID 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 HPBID by deterring crime, reducing litter and debris, all considered detractions to employment, visitation and use of public facilities if not contained and properly managed.

It is the opinion of this Assessment Engineer that there is no clear and convincing evidence that publicly owned parcels and public facilities would not receive special benefits comparable to privately owned parcels and thus, will not be exempt from assessments and will be assessed fully as described herein. A listing of each publicly owned parcel and the respective Year 1 assessment within the proposed renewed HPBID is shown in the Table below:

### **PUBLICLY OWNED PARCELS**

APN	Legal Owner	Site Address	Bldg SF	Land SF	Frontage LF	YR 1 - 2025 Assessment	% of Total
5468-025-900	L A CITY		0	13,250	66.00	\$ 3,840.50	0.431%
5468-025-901	L A CITY		0	4,280	40.00	\$ 1,390.00	0.156%

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5468-032-901	L A CITY		0	14,150	138.00	\$ 4,641.50	0.521%
5468-032-902	L A CITY	115 S AVENUE	0	10,500	70.00	\$ 3,185.00	0.358%
5468-032-903	L A CITY		0	4,160	0.00	\$ 1,040.00	0.117%
5468-033-900	L A CITY	119 N AVENUE	0	10,188	50.00	\$ 2,947.00	0.331%
5468-033-901	L A CITY		0	10,188	50.00	\$ 2,947.00	0.331%
5468-033-902	L A CITY	117 N AVENUE	0	4,600	46.00	\$ 1,518.00	0.170%
5468-033-903	L A CITY		0	9,900	66.00	\$ 3,003.00	0.337%
5492-001-900	L A CITY	5712 MARMION WAY	0	21,875	287.50	\$ 7,768.75	0.872%
5492-001-901	L A CITY		0	7,500	200.00	\$ 3,475.00	0.390%
5492-001-902	L A CITY		0	9,375	62.50	\$ 2,843.75	0.319%
5492-002-900	L A CITY		0	9,100	65.00	\$ 2,795.00	0.314%
5492-002-901	L A CITY		0	1,190	24.00	\$ 489.50	0.055%
5492-011-900	L A CITY	117 S AVENUE	0	7,000	50.00	\$ 2,150.00	0.241%
5492-011-901	L A CITY	113 S AVENUE	0	7,000	50.00	\$ 2,150.00	0.241%
5492-012-900	L A CITY	5826 MARMION WAY	0	13,500	240.00	\$ 5,295.00	0.595%
5492-024-900	L A CITY	6000 N FIGUEROA ST	15,942	25,099	320.00	\$ 12,357.93	1.388%
5492-034-900	L A CITY		0	2,208	246.00	\$ 2,520.00	0.283%
5492-034-901	L A CITY	6152 N FIGUEROA ST	7,802	114,790	611.00	\$ 35,309.74	3.965%
5492-034-902	L A CITY		0	45,302	611.00	\$ 16,213.50	1.820%
	<b>SUBTOTAL CITY OF LA</b>					<b>\$ 117,880.17</b>	<b>13.236%</b>
5492-013-900	L A CITY FIRE DEPT	5921 N FIGUEROA ST	13,500	7,542	50.00	\$ 5,269.00	0.592%
5492-025-901	L A CITY LIBRARY	6145 N FIGUEROA ST	13,895	18,520	564.00	\$ 12,212.80	1.371%
5492-025-900	L A CITY PLAYGROUND		17,400	226,730	2,110.00	\$ 77,407.90	8.691%
5492-025-902	LACMTA		0	6,308	148.00	\$ 2,761.00	0.310%
	<b>SUBTOTAL OTHERS</b>					<b>\$ 97,650.70</b>	<b>10.964%</b>
	<b>GRAND TOTAL</b>					<b>\$ 215,530.87</b>	<b>24.200%</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 HPBID.

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

The individual and total parcel assessments attributable to special property benefits are shown in Appendix 1 of this Report. The proposed renewed HPBID and resultant assessment levies will continue for 10-years and may be renewed again at that time for up to an additional 10 years for each renewal. The reasons for the proposed assessments are outlined in Finding 2 above as well as in the Management District Plan. The calculation basis of the proposed assessment is attributed to building area, land area and street frontage of each parcel, except as noted herein, all within one benefit zone.

**Assessment Formula Methodology**

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

**Background – Explanation of Assessment Formula Development**

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

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

Next, all program and activity costs, including incidental costs, administration and ancillary program costs, are estimated. It is noted, as stipulated in Article XIID Section 4(b) of the California Constitution, and required of all property-based assessment districts, indirect or general benefit related costs may not be incorporated into the assessment formula and levied on the district properties; only direct or “special” benefits related costs may be used. Indirect or general benefits, if any, must be identified and, if quantifiable, calculated and factored out of the assessment cost basis to produce a “net” cost figure. In addition, Article XIID Section 4(b) of the California Constitution also no longer automatically exempts publicly owned property from being assessed unless the respective public agency can provide clear and convincing evidence that their property does not specially benefit from the programs and services to be funded by the proposed special assessments. If special benefit is determined to be conferred upon such properties, they must be assessed in proportion to special benefits conferred in a manner similar to privately owned property assessments. (See page 16 of this Report for discussion regarding publicly owned parcels within the HPBID).

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

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

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### **HPBID Assessment Formula**

Based on the specific needs and corresponding nature of the program activities to be funded by the proposed renewed HPBID (i.e. Sidewalks Operations and District Identity/Administration/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 one benefit zone.

The “Basic Benefit Units” will be expressed as a combined function of gross exterior building square footage (Benefit Unit “A”), land square footage (Benefit Unit “B”) and street frontage (Benefit Unit “C”), and in the case of any future residential condominium parcels, internal building square footage (Benefit Unit “D”). Based on the shape of the proposed HPBID, as well as the nature of the work program, it is determined that all identified properties will gain a direct and proportionate degree of special benefit based on the respective amount of building area, land area and street frontage of each parcel within one benefit zone.

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

Building area (Benefit Unit A and, in the future for any residential condominiums – Benefit Unit D) is a direct measure of the static utilization of each parcel and its corresponding impact or draw on HPBID funded activities. The targeted combined assessment weight of building area (Unit A) is 20%. Unit A will actually generate 20.783%. There’s no way to project how future residential condominiums would affect the formula factor targeted weight.

Land area (Benefit Unit B) is a direct measure of the current and future development capacity of each parcel and its corresponding impact or draw on HPBID funded activities. The targeted assessment weight of land area (Unit B) is 60%. Unit B will actually generate 59.2542% of the overall assessment revenue.

Street frontage (Benefit Unit C) is a direct measure of each parcel’s corresponding impact or draw on HPBID funded activities. The targeted assessment weight for street frontage is 20%. Unit C will actually generate 19.9628% of the overall assessment revenue.

### **Special Assessment Circumstances**

#### **1. Residential Condominiums**

There are currently no residential condominium units within the HPBID. It is the opinion of this Assessment Engineer that these residential condominium parcels, if and when built, will proportionately specially benefit from HPBID funded programs and activities, but differently than commercial parcels and other residential rental parcels with multiple units on them. As such, based on the development configuration of such units which are generally multi floor buildings with no direct land or street frontage, the assessments for residential condominiums shall be assessed based solely on the internal building area of each residential condominium unit. The rate is set at \$0.25 per square foot in Year 1, subject to any approved future annual rate increases.

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### 2. Multi-Unit Residential (rental)

In the opinion of this Assessment Engineer, parcels with multi-unit residential rental uses within the proposed HPBID, will proportionately specially benefit from HPBID funded programs, services and improvements the same as commercial parcels and uses. In the opinion of this Engineer, the level of benefit for the proposed renewed HPBID funded programs, services and improvements for multi-unit residential use parcels is the same as commercial use parcels and the assessments shall be based on commercial assessment rates for gross exterior building area, land area and street frontage.

### 3. Publicly Owned and Fully Occupied Parcels

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

### 4. Commercial and Mixed-Use Condominiums (Future)

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

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

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

#### B. Multi-Floor Mixed-Use Condominiums

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

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### ***Changes to Building and/or Parcel Size***

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

### ***Other Future Development***

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

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

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

**Year 1 – 2025 - Assessable Benefit Units**

<b>BLDG AREA (SF)</b>	<b>LAND AREA (SF)</b>	<b>STREET FRONTAGE (LF)</b>	<b># OF ASSESABLE PARCELS</b>
837,546	2,110,915	22,224	151

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

**Year 1 – 2025 – Projected Assessment Revenue**

<b>BLDG ASSMT REVENUE</b>	<b>LAND ASSMT REVENUE</b>	<b>STREET FRONTAGE ASSMT REVENUE</b>	<b>TOTAL ASSMT REVENUE</b>
\$185,097.67	\$527,728.75	\$177,792.00	\$890,618.42
20.7830%	59.2542%	19.9628%	100.00%

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

The number of Benefit Units for each identified benefiting parcel within the proposed renewed HPBID 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

## HIGHLAND PARK PBID – ASSESSMENT ENGINEER’S REPORT

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

### **Step 4. Determine Assessment Formula**

In the opinion of this Assessment Engineer, the assessment formula for the proposed HPBID, except as noted herein, is as follows:

$$\begin{aligned}\text{Assessment} &= \text{Building Area (Unit A) Sq Ft x Unit A Rate, plus} \\ &\quad \text{Land Area (Unit B) Sq Ft x Unit B Rate, plus} \\ &\quad \text{Street Frontage (Unit C) Lin Ft x Unit C Rate} \\ &\quad \text{or} \\ &= \text{Future Residential Condo Building Area (Unit D) Sq Ft x Unit D Rate}\end{aligned}$$

### **Assessment Formula Unit Rates**

Based on figures from the Assessable Benefit Units Table and the Projected Assessment Revenue on page 21, the assessment rates for each factor and zone are shown as calculated below:

#### Building Area Rate (Unit A)

$$(\$890,618.42 \times 20.7830\%) / 837,546 \text{ units} = \$0.221/\text{sq ft building area}$$

#### Land Area Rate (Unit B)

$$(\$890,618.42 \times 59.2542\%) / 2,110,915 \text{ units} = \$0.25/\text{sq ft land area}$$

#### Street Frontage Rate (Unit C)

$$(\$890,618.42 \times 19.9628\%) / 22,224 \text{ units} = \$8.00/\text{lin ft street frontage}$$

$$\text{Residential Condo Building Area Rate (Unit D)} = \$0.25/\text{sq ft building area (set, not computed)}$$

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## **YEAR 1 –2025 Assessment Rates**

<b>BLDG ASSMT RATE (\$/SF)</b>	<b>LAND ASSMT RATE (\$/SF )</b>	<b>STREET FRONTAGE ASSMT RATE (\$/LF)</b>	<b>R-CONDO BLDG ASSMT RATE (\$/SF)</b>
\$0.221	\$0.25	\$8.00	\$0.25

The complete Year 1 – 2025 assessment roll of all parcels to be assessed by the HPBID is included in this Report as Appendix 1.

### **Step 5. Estimate Total HPBID Costs**

The total projected 10-year HPBID special benefit costs for 2025 – 2034 are shown in the Table on pages 15-16 of this Report assuming a maximum 5% increase per year.

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

Total Year 1 special and districtwide general benefit related costs are estimated at \$913,454. Districtwide general benefits are factored at 2.5% of the total benefit value (see Finding 2 of this Report) with special benefits set at 97.5%. Article XIID limits the levy of property assessments to costs attributed to special benefits only. The 2.5% general benefit value is computed to be \$22,836 with a resultant 97.5% special benefit limit computed at \$890,618. *Based on current property data and land uses, this is the maximum amount of Year 1 (2025) revenue that can be derived from property assessments from the subject District.* All program costs associated with district wide and site/activity specific general benefits will be derived from sources other than HPBID assessments.

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

With a YR 1 - 2025 assessment revenue portion of the budget set at \$890,618 (special benefit only), the Basic Unit Costs (rates) are shown earlier in Step 4. Since the HPBID is proposed to be renewed for a 10-year term, maximum assessments for future years (2025-2034) must be set at the inception of the proposed renewed HPBID. 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 HPBID Property Owner’s Association. The maximum assessment rates for the 10-year proposed renewed HPBID renewal term of 2025-2034 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 HPBID term (2025-2034).

### **HPBID – 10-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>	<b>FUTURE R-CONDO ASSMT RATE (\$/SF)</b>



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1	\$0.2210	\$0.2500	\$8.0000	\$0.2500
2	\$0.2321	\$0.2625	\$8.4000	\$0.2625
3	\$0.2437	\$0.2756	\$8.8200	\$0.2756
4	\$0.2559	\$0.2894	\$9.2610	\$0.2894
5	\$0.2687	\$0.3039	\$9.7241	\$0.3039
6	\$0.2821	\$0.3191	\$10.2103	\$0.3191
7	\$0.2962	\$0.3351	\$10.7208	\$0.3351
8	\$0.3110	\$0.3519	\$11.2568	\$0.3519
9	\$0.3266	\$0.3695	\$11.8196	\$0.3695
10	\$0.3429	\$0.3880	\$12.4106	\$0.3880

### **Step 8. Spread the Assessments**

The resultant assessment spread calculation for each parcel within the HPBID are shown in the Management District and this Report and were determined by applying the HPBID assessment formula to each identified benefiting property. The complete Year 1 – 2025 assessment roll of all parcels to be assessed by the HPBID is included in this Report as Appendix 1.

### **Miscellaneous HPBID Provisions**

#### **Time and Manner of Collecting Assessments:**

Assessments shall be collected at the same time and in the same manner as ad valorem taxes paid to the County of Los Angeles. The HPBID 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 HPBID.

#### **Duration**

As allowed by State Law, the HPBID will have a ten (10) year operational term from January 1, 2025 to December 31, 2034. The proposed renewed HPBID operation is expected to begin services on January 1, 2025. If the HPBID is not renewed again at the end of the proposed 10-year renewal term, services will end on December 31, 2034.

# APPENDIX 1

## HPBID YR 1 – 2025 ASSESSMENT ROLL

APN	Site Address	Bldg SF	Land SF	Frontage LF	YR 1 - 2025 Assessment	Percent of Total
5468-003-004	5121 N FIGUEROA	2,925	7,550	50.00	\$ 2,933.93	0.329%
5468-003-005	5115 N FIGUEROA ST	2,838	7,550	50.00	\$ 2,914.70	0.327%
5468-003-007	5105 N FIGUEROA ST	2,400	7,490	56.00	\$ 2,850.90	0.320%
5468-003-008	5101 N FIGUEROA ST	1,992	8,222	205.00	\$ 4,135.73	0.464%
5468-003-020	5137 N FIGUEROA ST	800	22,530	292.00	\$ 8,145.30	0.915%
5468-003-021	5113 N FIGUEROA ST	1,861	7,400	50.00	\$ 2,661.28	0.299%
5468-004-006	5041 N FIGUEROA ST	9,760	14,588	238.00	\$ 7,707.96	0.865%
5468-004-009	5003 N FIGUEROA ST	8,000	13,409	232.00	\$ 6,976.25	0.783%
5468-004-022	5023 N FIGUEROA ST	14,100	25,000	200.00	\$ 10,966.10	1.231%
5468-005-032	5120 N FIGUEROA ST	3,014	13,116	70.00	\$ 4,505.09	0.506%
5468-005-042	5136 N FIGUEROA ST	4,192	15,930	243.00	\$ 6,852.93	0.769%
5468-005-044	5000 N FIGUEROA ST	4,348	29,630	336.00	\$ 11,056.41	1.241%
5468-005-045	5100 N FIGUEROA ST	57,943	142,006	505.00	\$ 52,346.90	5.878%
5468-014-001	5400 N FIGUEROA ST	208	7,616	192.00	\$ 3,485.97	0.391%
5468-014-002	5404 N FIGUEROA ST	0	7,448	56.00	\$ 2,310.00	0.259%
5468-014-003	5414 N FIGUEROA ST	4,410	7,448	56.00	\$ 3,284.61	0.369%
5468-014-028	5420 N FIGUEROA ST	16,000	25,424	309.00	\$ 12,364.00	1.388%
5468-015-001	105 S AVENUE	5,673	7,496	186.00	\$ 4,615.73	0.518%
5468-015-002	5306 N FIGUEROA ST	4,279	7,630	56.00	\$ 3,301.16	0.371%
5468-015-003	5314 N FIGUEROA ST	3,422	7,630	56.00	\$ 3,111.76	0.349%
5468-015-015	5324 N FIGUEROA ST	0	7,616	56.00	\$ 2,352.00	0.264%
5468-015-016	5330 N FIGUEROA ST	7,327	7,448	180.00	\$ 4,921.27	0.553%
5468-015-033	5320 N FIGUEROA ST	1,616	7,448	56.00	\$ 2,667.14	0.299%
5468-016-001	5206 N FIGUEROA ST	11,648	17,700	268.00	\$ 9,143.21	1.027%
5468-016-002	5210 N FIGUEROA ST	0	8,250	55.00	\$ 2,502.50	0.281%
5468-016-040	5230 N FIGUEROA ST	3,126	8,820	194.00	\$ 4,447.85	0.499%
5468-016-044	5224 N FIGUEROA ST	2,358	14,248	104.00	\$ 4,915.12	0.552%
5468-017-001	5219 N FIGUEROA ST	2,482	4,338	143.00	\$ 2,777.02	0.312%
5468-017-023	105 N AVENUE	2,801	8,690	197.00	\$ 4,367.52	0.490%
5468-017-024	5207 N FIGUEROA ST	0	10,054	57.00	\$ 2,969.50	0.333%
5468-017-025	5215 N FIGUEROA ST	473	7,280	195.00	\$ 3,484.53	0.391%
5468-017-027	5225 N FIGUEROA ST	2,928	5,755	50.00	\$ 2,485.84	0.279%
5468-017-028	5233 N FIGUEROA ST	3,240	7,580	50.00	\$ 3,011.04	0.338%
5468-017-031	5237 N FIGUEROA ST	5,493	4,340	132.00	\$ 3,354.95	0.377%
5468-020-002	5331 N FIGUEROA ST	3,060	7,000	50.00	\$ 2,826.26	0.317%
5468-020-003	5337 N FIGUEROA ST	3,115	7,560	194.00	\$ 4,130.42	0.464%
5468-020-013	5317 N FIGUEROA ST	5,520	8,620	50.00	\$ 3,774.92	0.424%
5468-020-014	5309 N FIGUEROA ST	1,177	8,620	50.00	\$ 2,815.12	0.316%
5468-020-015	115 N AVENUE	12,616	17,644	274.00	\$ 9,391.14	1.054%
5468-020-025	5319 N FIGUEROA ST	0	22,907	100.00	\$ 6,526.75	0.733%
5468-021-014	5401 N FIGUEROA ST	4,900	4,902	140.00	\$ 3,428.40	0.385%
5468-021-024	5459 N FIGUEROA ST	3,300	10,080	144.00	\$ 4,401.30	0.494%
5468-021-025	5421 N FIGUEROA ST	7,656	21,240	200.00	\$ 8,601.98	0.966%
5468-021-030	5429 N FIGUEROA ST	8,880	27,230	148.00	\$ 9,953.98	1.118%
5468-021-031	5461 N FIGUEROA ST	27,942	85,813	715.00	\$ 33,348.43	3.744%
5468-024-006	109 N AVENUE	4,057	6,760	65.00	\$ 3,106.60	0.349%
5468-024-007	5501 N FIGUEROA ST	14,262	8,857	189.00	\$ 6,878.15	0.772%
5468-024-008	5521 N FIGUEROA ST	8,244	26,100	174.00	\$ 9,738.92	1.094%
5468-024-009	5529 N FIGUEROA ST	8,190	10,500	70.00	\$ 4,994.99	0.561%
5468-024-010	104 N AVENUE	19,020	9,000	210.00	\$ 8,133.42	0.913%

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5468-025-001	5570 N FIGUEROA ST	5,940	7,975	200.00	\$ 4,906.49	0.551%
5468-025-002	5566 N FIGUEROA ST	1,600	2,900	20.00	\$ 1,238.60	0.139%
5468-025-003	5560 N FIGUEROA ST	6,540	9,425	65.00	\$ 4,321.59	0.485%
5468-025-004	5558 N FIGUEROA ST	2,438	3,428	24.00	\$ 1,587.80	0.178%
5468-025-005	5552 N FIGUEROA ST	2,285	5,764	40.00	\$ 2,265.99	0.254%
5468-025-016	5542 N FIGUEROA ST	8,060	5,664	160.00	\$ 4,477.26	0.503%
5468-025-017	113 ROSELAWN PL	0	4,280	40.00	\$ 1,390.00	0.156%
5468-025-027	5548 N FIGUEROA ST	2,028	5,511	54.00	\$ 2,257.94	0.254%
5468-025-900		0	13,250	66.00	\$ 3,840.50	0.431%
5468-025-901		0	4,280	40.00	\$ 1,390.00	0.156%
5468-026-001	5526 N FIGUEROA ST	2,464	5,511	54.00	\$ 2,354.29	0.264%
5468-026-012	5500 N FIGUEROA ST	11,700	11,856	229.00	\$ 7,381.70	0.829%
5468-026-021	5522 N FIGUEROA ST	1,740	6,040	40.00	\$ 2,214.54	0.249%
5468-026-023	5532 N FIGUEROA ST	6,407	5,190	145.00	\$ 3,873.45	0.435%
5468-026-030	5516 N FIGUEROA ST	7,000	35,070	116.00	\$ 11,242.50	1.262%
5468-032-001	5600 N FIGUEROA ST	21,611	15,100	251.00	\$ 10,559.03	1.186%
5468-032-014	5612 N FIGUEROA ST	6,400	7,550	50.00	\$ 3,701.90	0.416%
5468-032-015	5618 N FIGUEROA ST	2,400	7,550	50.00	\$ 2,817.90	0.316%
5468-032-016	5620 S FIGUEROA ST	3,000	7,500	50.00	\$ 2,938.00	0.330%
5468-032-017	5626 N FIGUEROA ST	5,453	7,500	50.00	\$ 3,480.11	0.391%
5468-032-018	5636 N FIGUEROA ST	8,000	15,100	250.00	\$ 7,543.00	0.847%
5468-032-901		0	14,150	138.00	\$ 4,641.50	0.521%
5468-032-902	115 S AVENUE	0	10,500	70.00	\$ 3,185.00	0.358%
5468-032-903		0	4,160	0.00	\$ 1,040.00	0.117%
5468-033-015	109 N AVENUE	3,776	4,000	40.00	\$ 2,154.50	0.242%
5468-033-017	5605 N FIGUEROA ST	4,000	4,000	40.00	\$ 2,204.00	0.247%
5468-033-018	5609 N FIGUEROA ST	400	8,595	13.00	\$ 2,341.15	0.263%
5468-033-019	5611 N FIGUEROA ST	13,906	10,005	87.00	\$ 6,270.48	0.704%
5468-033-020	5621 N FIGUEROA ST	7,296	10,695	58.00	\$ 4,750.17	0.533%
5468-033-021	5627 N FIGUEROA ST	7,000	12,000	100.00	\$ 5,347.00	0.600%
5468-033-023	5637 N FIGUEROA ST	9,000	6,000	170.00	\$ 4,849.00	0.544%
5468-033-046	5601 N FIGUEROA	10,740	6,000	158.00	\$ 5,137.54	0.577%
5468-033-900	119 N AVENUE	0	10,188	50.00	\$ 2,947.00	0.331%
5468-033-901		0	10,188	50.00	\$ 2,947.00	0.331%
5468-033-902	117 N AVENUE	0	4,600	46.00	\$ 1,518.00	0.170%
5468-033-903		0	9,900	66.00	\$ 3,003.00	0.337%
5492-001-007	126 N AVENUE	0	6,250	50.00	\$ 1,962.50	0.220%
5492-001-012	5701 N FIGUEROA ST	5,000	7,500	200.00	\$ 4,580.00	0.514%
5492-001-013	5705 N FIGUEROA ST	4,500	7,500	50.00	\$ 3,269.50	0.367%
5492-001-014	5711 N FIGUEROA ST	2,225	3,750	25.00	\$ 1,629.23	0.183%
5492-001-015	5717 N FIGUEROA ST	7,500	7,500	50.00	\$ 3,932.50	0.442%
5492-001-016	5719 N FIGUEROA ST	7,000	7,500	50.00	\$ 3,822.00	0.429%
5492-001-017	5725 N FIGUEROA ST	5,280	7,500	50.00	\$ 3,441.88	0.386%
5492-001-018	5729 N FIGUEROA ST	5,085	3,750	175.00	\$ 3,461.29	0.389%
5492-001-900	5712 MARMION WAY	0	21,875	287.50	\$ 7,768.75	0.872%
5492-001-901		0	7,500	200.00	\$ 3,475.00	0.390%
5492-001-902		0	9,375	62.50	\$ 2,843.75	0.319%
5492-002-008	5716 N FIGUEROA ST	242	243	0.00	\$ 114.23	0.013%
5492-002-013		0	500	10.00	\$ 205.00	0.023%

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5492-002-025	5720 N FIGUEROA ST	14,028	9,960	220.00	\$ 7,350.19	0.825%
5492-002-026	5708 N FIGUEROA ST	5,850	7,186	66.00	\$ 3,617.35	0.406%
5492-002-027	5704 N FIGUEROA ST	1,920	1,940	20.00	\$ 1,069.32	0.120%
5492-002-028	105 S AVENUE	0	5,040	55.00	\$ 1,700.00	0.191%
5492-002-029	5700 N FIGUEROA ST	5,790	2,500	116.00	\$ 2,832.59	0.318%
5492-002-900		0	9,100	65.00	\$ 2,795.00	0.314%
5492-002-901		0	1,190	24.00	\$ 489.50	0.055%
5492-011-002	5810 N FIGUEROA ST	4,160	4,000	40.00	\$ 2,239.36	0.251%
5492-011-019	5816 N FIGUEROA ST	6,607	7,500	50.00	\$ 3,735.15	0.419%
5492-011-020	5820 N FIGUEROA ST	3,250	7,500	50.00	\$ 2,993.25	0.336%
5492-011-021	5860 N FIGUEROA ST	3,389	7,500	200.00	\$ 4,223.97	0.474%
5492-011-024	5802 N FIGUEROA ST	3,872	9,590	186.00	\$ 4,741.21	0.532%
5492-011-900	117 S AVENUE	0	7,000	50.00	\$ 2,150.00	0.241%
5492-011-901	113 S AVENUE	0	7,000	50.00	\$ 2,150.00	0.241%
5492-012-025	5829 N FIGUEROA ST	37,475	44,431	589.00	\$ 24,101.73	2.706%
5492-012-900	5826 MARMION WAY	0	13,500	240.00	\$ 5,295.00	0.595%
5492-013-020	105 N AVENUE	7,400	7,440	198.00	\$ 5,079.40	0.570%
5492-013-021	5909 N FIGUEROA ST	2,658	7,433	50.00	\$ 2,845.67	0.320%
5492-013-022	5913 N FIGUEROA ST	3,170	7,650	50.00	\$ 3,013.07	0.338%
5492-013-023	5917 S FIGUEROA ST	5,021	7,540	50.00	\$ 3,394.64	0.381%
5492-013-024	5929 N FIGUEROA ST	3,320	7,545	200.00	\$ 4,219.97	0.474%
5492-013-900	5921 N FIGUEROA ST	13,500	7,542	50.00	\$ 5,269.00	0.592%
5492-014-017	6029 N FIGUEROA ST	13,000	20,680	250.00	\$ 10,043.00	1.128%
5492-014-019	6005 N FIGUEROA ST	11,780	29,486	338.00	\$ 12,678.88	1.424%
5492-014-020	6025 N FIGUEROA ST	7,656	10,200	68.00	\$ 4,785.98	0.537%
5492-015-002	5942 N FIGUEROA ST	0	7,400	50.00	\$ 2,250.00	0.253%
5492-015-003	5934 N FIGUEROA ST	3,556	7,500	50.00	\$ 3,060.88	0.344%
5492-015-004	5930 N FIGUEROA ST	5,250	7,500	50.00	\$ 3,435.25	0.386%
5492-015-005	5924 N FIGUEROA ST	3,596	7,500	50.00	\$ 3,069.72	0.345%
5492-015-006	5922 N FIGUEROA ST	1,200	2,000	50.00	\$ 1,165.20	0.131%
5492-015-009	5912 N FIGUEROA ST	5,500	7,500	50.00	\$ 3,490.50	0.392%
5492-015-010	5908 N FIGUEROA ST	18,479	15,000	250.00	\$ 9,833.86	1.104%
5492-015-027	5944 N FIGUEROA ST	14,428	21,900	272.00	\$ 10,839.59	1.217%
5492-015-028	5916 N FIGUEROA ST	7,500	13,000	50.00	\$ 5,307.50	0.596%
5492-024-004	6040 N FIGUEROA ST	8,128	16,500	100.00	\$ 6,721.29	0.755%
5492-024-014		16,600	16,600	0.00	\$ 7,818.60	0.878%
5492-024-015		0	50,094	321.00	\$ 15,091.50	1.694%
5492-024-900	6000 N FIGUEROA ST	15,942	25,099	320.00	\$ 12,357.93	1.388%
5492-025-001	6103 N FIGUEROA ST	664	1,070	91.00	\$ 1,142.24	0.128%
5492-025-900		17,400	226,730	2,110.00	\$ 77,407.90	8.691%
5492-025-901	6145 N FIGUEROA ST	13,895	18,520	564.00	\$ 12,212.80	1.371%
5492-025-902		0	6,308	148.00	\$ 2,761.00	0.310%
5492-026-005	6120 N FIGUEROA ST	2,800	6,010	70.00	\$ 2,681.30	0.301%
5492-026-007	6138 N FIGUEROA ST	2,815	2,060	141.00	\$ 2,265.12	0.254%
5492-026-022	6114 N FIGUEROA ST	2,440	4,690	40.00	\$ 2,031.74	0.228%
5492-026-024	6126 N FIGUEROA ST	4,055	4,220	85.00	\$ 2,631.16	0.295%
5492-026-025		0	24,520	266.00	\$ 8,258.00	0.927%
5492-026-027	6100 N FIGUEROA ST	7,891	16,760	115.00	\$ 6,853.91	0.770%
5492-034-900		0	2,208	246.00	\$ 2,520.00	0.283%

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5492-034-901	6152 N FIGUEROA ST	7,802	114,790	611.00	\$ 35,309.74	3.965%
5492-034-902		0	45,302	611.00	\$ 16,213.50	1.820%
8900-763-599	6060 N FIGUEROA ST	2,147			\$ 474.49	0.053%
	TOTALS				\$ 890,618.42	100.000%

# APPENDIX 2

## HPBID BOUNDARY MAP

Highland Park District Map  
October 2023

