Attachment A

Arts District Los Angeles Business Improvement District

Final Engineer's Report

(11/14/22)

Los Angeles, California
November 2022

Prepared by:

Kristin Lowell Inc.

Prepared pursuant to the State of California
Property and Business Improvement District Law of 1994
And Article XIIID of the California Constitution
to create a property-based business improvement district

TABLE OF CONTENTS

ENGINEER'S STATEMENT 1

ENGINEER'S REPORT:

SECTION A: Legislative and Judicial Review 2

SECTION B: Improvements and Activities 4

SECTION C: Benefitting Parcels 7

SECTION D: Proportional Benefits 11

SECTION E: Special and General Benefits 12

SECTION F: Cost Estimate 17

SECTION G: Apportionment Method 18

SECTION H: Assessment Roll 22

ENGINEER'S STATEMENT

This Report is prepared pursuant to Article XIIID of the California State Constitution (Proposition 218) and the State of California Property and Business Improvement District Law of 1994 as amended.

The Arts District Los Angeles Property-Based Business Improvement District ("PBID") will provide activities either currently not provided or are above and beyond what the City of Los Angeles provides. These activities will specially benefit each individual assessable parcel in the PBID. Every individual assessed parcel within the PBID receives special benefit from the activities identified under Section B of this Report. Only those individual assessed parcels within the PBID receive the special benefit of these proposed activities.

The duration of the proposed PBID is seven (7) years, commencing January 1, 2024 and ending December 31, 2030. An estimated budget for the PBID improvements and activities is set forth in Section D. Assessments will be subject to an annual increase of up to 5% per year as determined by the Owners' Association. Assessment increases must stay between 0% and 5% in any given year. Funding for the PBID improvements and activities shall be derived from a property-based assessment of each specially benefitted parcel in the PBID. A detailed description of the methodology for determining the proportional special benefit each individual assessable parcel receives from the service and the assessment for each parcel is set forth in Section F.

I hereby certify to the best of my professional knowledge that each of the identified assessable parcels located within the PBID will receive a special benefit over and above the benefits conferred to those parcels outside of the PBID boundary and to the public at large and that the amount of the proposed special assessment is proportional to, and no greater than the special benefits received.

Respectfully submitted,

Terrance E Lowell

Terrance E. Lowell, P.E.

SECTION A: LEGISLATIVE AND JUDICIAL REVIEW

Property and Business Improvement District Law of 1994

The Property and Business Improvement District Law of 1994 (the "State Law") is the legislation that authorizes the City to levy assessments upon real property for the purposes of providing improvements and activities that specially benefit each individual assessed parcel in the PBID. The purpose of the PBID is to encourage commerce, investment, and business activities. In order to meet these goals PBIDs typically fund activities and improvements, such as, enhanced safety and cleaning. Unlike other assessment districts which fund the construction of public capital improvements or maintenance thereof, PBIDs provide activities and improvements "to promote the economic revitalization and physical maintenance of the business districts of its cities in order to create jobs, attract new businesses, and prevent the erosion of the business districts." (Streets and Highways Code Section 36601(b)). The improvements and activities funded through the PBID are over and above those already provided by the City within the PBID's boundaries. Each of the PBID activities or improvements is intended to increase building occupancy and lease rates, to encourage new business development, attract businesses that benefit the parcels, and improve the economic vitality of parcels.

Specifically, the State Law defines "Improvements" and "Activities" as follows:

> *"Improvement" means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years…"*[1]
>
> *"Activities" means, but is not limited to, all of the following:*
> *(a) Promotion of public events which benefit businesses or real property in the district.*
> *(b) Furnishing of music in any public place within the district.*
> *(c) Promotion of tourism within the district.*
> *(d) Marketing and economic development, including retail retention and recruitment.*
> *(e) Providing safety, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.*
> *(f) Activities which benefit businesses and real property located in the district.*[2]

The State Law also defines special benefit as "…for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special bnefits does not make the benefits general."[3]

Article XIIID of the State Constitution

In 1996, California voters approved Proposition 218, codified in part as Article XIIID of the State Constitution. Among other requirements, Article XIIID changes the way local agencies enact local taxes and levy assessments on real property. It states, in relevant part, that:

> *(a) An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be*

[1] *California Streets and Highways Code, Section 36610.*
[2] *California Streets and Highways Code, Section 36613.*
[3] *California Streets and Highways Code, Section 36615.5(b)*

imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel. 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.
(b) All assessments shall be supported by a detailed engineer's report prepared by a registered professional engineer certified by the State of California.[4]

"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."[5]

Judicial Guidance

Since the enactment of Article XIIID, the courts have rendered opinions regarding various aspects of Article XIIID. The notable portion of a case that applies to PBIDs in particular is noted below.

"The engineer's report describes the services to be provided by the PBID [i.e. the PBID]; (1) security, (2) streetscape maintenance (e.g., street sweeping, gutter cleaning, graffiti removal), and (3) marketing, promotion, and special events. They are all services over and above those already provided by the City within the boundaries of the PBID. And they are particular and distinct benefits to be provided only to the properties within the PBID, not to the public at large—they 'affect the assessed property in a way that is particular and distinct from [their] effect on other parcels and that real property in general and the public at large do not share.'"[6]

The contents of this Engineer's Report are prepared in compliance with the above noted authorizing State Law, the State Constitution and the judicial opinion.

[4] *Section 4, Article XIIID of the State Constitution.*
[5] *Section 2 (i), Article XIIID of the State Constitution.*
[6] *Dahms v. Downtown Pomona Property and Business Improvement District (2009) 174 Cal.App. 4th 708, 722.*

SECTION B: IMPROVEMENTS AND ACTIVITIES

The Arts District Los Angeles PBID Steering Committee collectively determined the priority for improvements and activities that the PBID will deliver. The primary needs as determined by the property owners are Safe and Clean programs specifically, the Arts District Los Angeles PBID shall provide the following activities:

SAFE and CLEAN

Safe Team Program

The Safety Program will provide safety services for the individual parcels located within the District in the form of patrolling bicycle personnel, walking patrols, and vehicle patrols. The purpose of the Safe Team Program is to deter and report illegal activities taking place on the streets, sidewalks, storefronts, and parking lots. The presence of the Safe Team Program is intended to deter such illegal activities as vandalism, graffiti, narcotic use or sales, public urination, trespassing, drinking in public, prostitution, illegal panhandling, and illegal dumping. The Program will supplement, not replace, other ongoing police, security and patrol efforts within the District. The Safe Team Program will only provide its services within the District boundaries. The special benefit to parcels from these services is increased commercial activity which directly relates to increases in lease rates and customer usage. A District that is perceived as unsafe deters pedestrian and commercial activity.

Small industrial parcels benefit from District programs that work to enhance a sense of safety and cleanliness and provides greater pedestrian traffic and increased sales within the District. Retail parcels benefit from District programs that work to provide greater pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment within the District. Education parcels benefit from District programs that work to provide an enhanced sense of safety, cleanliness and positive user experience which, in turn, enhances student enrollment, attracts students, and District investment. Religious parcels benefit from District programs that work to provide a better pedestrian experience and an enhanced sense of safety which provides an opportunity to increase attendance within the District. Parking parcels benefit from District programs which work to provide an enhanced business climate, new business attraction, business retention, District investment, and increased sales, all of which work to draw more users and cars to the District. Publicly owned parcels benefit from District programs which work to provide greater pedestrian traffic and increased use which translates into fulfilling their public service mission. Office parcels benefit from the District programs which increase pedestrian foot traffic and provide an enhanced sense of safety, cleanliness, and a creative environment within the District. This all works to increase occupancy and enhance the business climate, new business attraction, business retention and business investment. Creative parcels benefit from District programs that provide an enhanced sense of safety and cleanliness and support a creative environment within the District. Residential parcels benefit from District programs that provide an enhanced sense of safety, cleanliness and a positive user experience which, in turn, enhances the business climate and improves the business offering and attracts new residents within the District. Live work parcels benefit from District programs that provide an enhanced sense of safety, cleanliness and a creative environment within the District which in turn enhances the business climate and improves the business offering and attracts new residents, businesses and District investment.

Clean Team Program

In order to consistently deal with cleaning issues, a Clean Program will continue to be provided as it has for the last 10 years. The Clean Team will only provide service to properties within District boundaries. A multi-dimensional approach has been developed consisting of the following elements.

Uniformed, radio equipped personnel sweep litter, debris and refuse from sidewalks and gutters of the District. Paper signs and handbills that are taped or glued on property, utility boxes, and poles are removed. District personnel will pressure wash sidewalks when needed. Collector truck personnel collect trash from sidewalk trash receptacles. Painters remove graffiti by painting, using solvent and pressure washing. The District maintains a zero-tolerance graffiti policy. An effort is made to remove all tags within 24 hours on weekdays. Street tree trimming is important to keep the District looking attractive and will be considered when the budget allows. Clean sidewalks support an increase in commerce and provides a special benefit to each individually assessed parcel in the district.

Small industrial parcels benefit from District programs that work to enhance a sense of safety and cleanliness and provides greater pedestrian traffic and increased sales within the District. Retail parcels benefit from District programs that work to provide greater pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment within the District. Education parcels benefit from District programs that work to provide an enhanced sense of safety, cleanliness and positive user experience which, in turn, enhances student enrollment, attracts students, and District investment. Religious parcels benefit from District programs that work to provide a better pedestrian experience and an enhanced sense of safety which provides an opportunity to increase attendance within the District. Parking parcels benefit from District programs which work to provide an enhanced business climate, new business attraction, business retention, District investment, and increased sales, all of which work to draw more users and cars to the District. Publicly owned parcels benefit from District programs which work to provide greater pedestrian traffic and increased use which translates into fulfilling their public service mission. Office parcels benefit from the District programs which increase pedestrian foot traffic and provide an enhanced sense of safety, cleanliness, and a creative environment within the District. This all works to increase occupancy and enhance the business climate, new business attraction, business retention and business investment. Creative parcels benefit from District programs that provide an enhanced sense of safety and cleanliness and support a creative environment within the District. Residential parcels benefit from District programs that provide an enhanced sense of safety, cleanliness and a positive user experience which, in turn, enhances the business climate and improves the business offering and attracts new residents within the District. Live work parcels benefit from District programs that provide an enhanced sense of safety, cleanliness and a creative environment within the District which in turn enhances the business climate and improves the business offering and attracts new residents, businesses and District investment.

The Clean Team will only provide service to assessed parcels within District boundaries. The special benefit to assessed parcels from these services is increased commercial activity which directly relates to increases in lease rates and customer usage. Dirty and unclean sidewalks deter pedestrians and commercial activity.

COMMUNICATIONS

Management staff expenses are allocated according to generally accepted accounting job costing procedures and are allocated to the specific areas in which staff works. 20% of the communications budget is allocated to management staff expenses.

In order to communicate the changes that are taking place in the Arts District Los Angeles Business Improvement District and to enhance the positive perception of the Arts District Los Angeles Business Improvement District parcels, a professionally developed communications program has been created. This is a special benefit because it works to improve the positive perception of the District. Decisions on where to shop, eat, work and live are largely based on a perception of the place. The special benefit to District assessed parcels from these services is increased commercial activity which directly relates to increases in lease rates and enhanced commerce.

This all works to increase occupancy and enhance the business climate, new business attraction, business retention and business investment. Small industrial parcels benefit from increased exposure and awareness of District programs that provide new business attraction and increased commercial activity. Retail parcels benefit from increased exposure and awareness of District programs that work to provide greater pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment. Education parcels benefit from District programs which increase exposure and awareness of District amenities which in turn work to provide greater pedestrian traffic and increased use which makes employees, students, and visitors feel safe. Religious parcels benefit from District programs which increase exposure and awareness of District amenities which provides an opportunity to increase attendance within the District. Parking parcels benefit from District programs which work to provide an increased exposure and awareness which in turn work to provide an enhanced business. Publicly owned parcels benefit from District programs which work to provide greater pedestrian traffic and increased use which makes employees and visitors feel safe. Office and creative parcels benefit from District programs that work to provide increased exposure and awareness which in turn work to provide an enhanced business climate, new business and tenant attraction, business/tenant retention, and increased business investment. Residential and live work parcels benefit from District programs that provide an increased awareness of District amenities such as retail and transit options which, in turn, enhances the business climate and improves the business offering and attracts new residents.

The following are the marketing and district identity programs:

- Media and Communication Programs
- District stakeholder communications
- Website

MANAGEMENT/OFFICE EXPENSES/ CITY FEES

Management staff expenses are allocated according to generally accepted accounting job costing procedures and are allocated to the specific areas in which staff works. 47% of the Administration and Management budget is allocated to management staff expenses.

The improvements and activities are managed by a professional staff that requires centralized administrative support. Management staff oversees the District's services which are delivered

seven days a week. Management staff actively works and advocates on behalf of the District parcels to ensure that City and County services and policies support the District. 53% of Management are for administration items such as office expenses, professional services, organizational expenses such as insurance, the cost to conduct a yearly financial review, City fees to collect and process the assessments. Renewal of the District will be funded from this line item.

A well-managed District provides necessary BID program oversight and guidance that produces higher quality and more efficient programs. Management staff implement the programs and services of the District. Management staff expenses are allocated according to generally accepted accounting job costing procedures and are allocated to the specific areas in which staff works. The special benefit to assessed parcels from these services is increased commercial activity which directly relates to increases in lease rates and enhanced commerce.

SECTION C: BENEFITTING PARCELS

PBID Boundary Description

The proposed District is bounded roughly by the 101 Freeway, Alameda Street, Violet Street, and the Los Angeles River. The Arts District Los Angeles Business Improvement District includes all property within a boundary formed by:

The proposed Arts District Los Angeles Business Improvement District area contains all property within the following boundary description: Beginning on the southeast corner of Alameda Street and the 101 Freeway go east along the southern boundary of the 101 Freeway right of way to the Los Angeles River. At the Los Angeles River go south along the western boundary of the Los Angeles River to 7th Street. Turn west on 7th Street and then south along the eastern property line of parcel (1) 5166-002-046 to parcel (2) 5166-004-027. Turn west along the southern property line of parcel (2) 5166-004-027 to parcel (3) 5166-018-014. Turn north on Wilson Street along the western property line of parcel (3) 5166-018-014 to parcel (4) 5166-032-050. Turn west along the southern property line of parcels (4) 5166-032-050, (5) 5166-032-049, (6) 5166-032-011, and (7) 5166-034-009 to Alameda Street. Go north on Alameda Street to the intersection at 3rd Street. At 3rd Street turn eastbound, then north along the western boundary of parcel (8) 5163-009-904. Go west along the northern property line of parcels (8) 5163-009-904 and (9) 5163-009-903. Go north on Rose Street until the intersection of Traction Avenue. Go southeast on Traction Avenue, then turn east along 3rd Street until the western property line of parcel (10) 5163-007-010. Turn north at the western property line of parcel number (10) 5163-007-010, follow this to the northern property line of parcel (10) 5163-007-010. Turn east along the north property line of parcel (10) 5163-007-010 to Garey Street. Turn north on Garey Street to the intersection with 2nd Street. Turn west on 2nd Street until parcel (11) 5163-003-063. Turn north along the western property lines of parcel (11) 5163-003-063. Go east along the northern property line of parcel (11) 5163-003-063. Continue east across Garey Street along the northern property lines of parcels (12) 5163-004-007 and (13) 5163-004-011. Turn north on Vignes Street through the intersection at 1st Street. Continue north on Vignes Street to parcel (14) 5173-013-014 and turn east along the northern property line of this parcel, then south along the eastern line of this parcel. Turn east on 1st Street to the western property line of (15) 5173-013-020, then north along that parcels western property line to Banning Street. Turn west on Banning Street, then north on Vignes Street to Temple Street. Go west on Temple Street until Garey Street. Go north on Garey Street to Ducommun Street. Go west on Ducommon Street until Alameda Street. Turn north on Alameda Street until the beginning point at the intersection with the 101 Freeway.

District Expansion

The Arts District Los Angeles boundaries have expanded south to include parcels south of 7th Street to roughly the south side of Violet Street between Alameda Street and the Railroad tracks not previously in the District. Parcels within this area have similar uses to Arts District Los Angeles parcels such as small industrial, retail, office, creative, residential and live work.

District Boundary Rationale

The property uses within the general boundaries of the Arts District Los Angeles Business Improvement District are a mix of small industrial, retail, education, religious, parking, publicly owned, office, creative, residential and live work. Services and improvements provided by the District are designed to provide special benefits to parcels that contain small industrial, retail,

education, religious, parking, publicly owned, office, creative, residential and live work within the District. Services and improvements provided by the District are designed to provide special benefits in the form of improving the economic and environmental vitality by increasing building occupancy and lease rates, encouraging new business development, encouraging a creative environment, attracting residential serving businesses and services that provide a special benefit to live work, attracting office tenants, attracting retail customers and encouraging commerce to the small industrial, retail, education, religious, parking, publicly owned, office, creative, residential and live-work parcels within the District. All of the services provided, such as the security work provided by the Safe Team and the cleaning work provided by the Clean Team, are services that are over and above the City's baseline of services and are not provided by the City. These services are not provided outside of the District because of the unique nature of these services focusing on the particular needs of each individually assessed property within the District. These services provide particular and distinct benefits to each of the individually assessed parcels within the District.

Northern Boundary: The northern boundary of the Arts District Los Angeles Business Improvement District is the 101 Freeway. The 101 Freeway acts as a barrier on the northern boundary and acts to ensure that parcels outside of the District will not specially benefit from the unique improvements and services funded with the assessment. Improvements and services will only be provided to individual assessed parcels within the boundaries of the District. Specifically, security patrols, cleaning personnel, and similar service providers employed in connection with the District will only patrol and provide services to individual assessed parcels on the streets and sidewalks within the District and will not provide services outside of District boundaries.

Eastern Boundary: The eastern boundary of the Arts District Los Angeles Business Improvement District is the Los Angeles River. The Los Angeles River acts as a barrier in order to ensure that parcels outside of the District will not specially benefit from the unique improvements and services funded with the assessment. Improvements and services will only be provided to individual assessed parcels within the boundaries of the District. Specifically, security patrols, cleaning personnel, and similar service providers employed in connection with the District will only patrol and provide services to individual assessed parcels on the streets and sidewalks within the District and will not provide services outside of District boundaries.

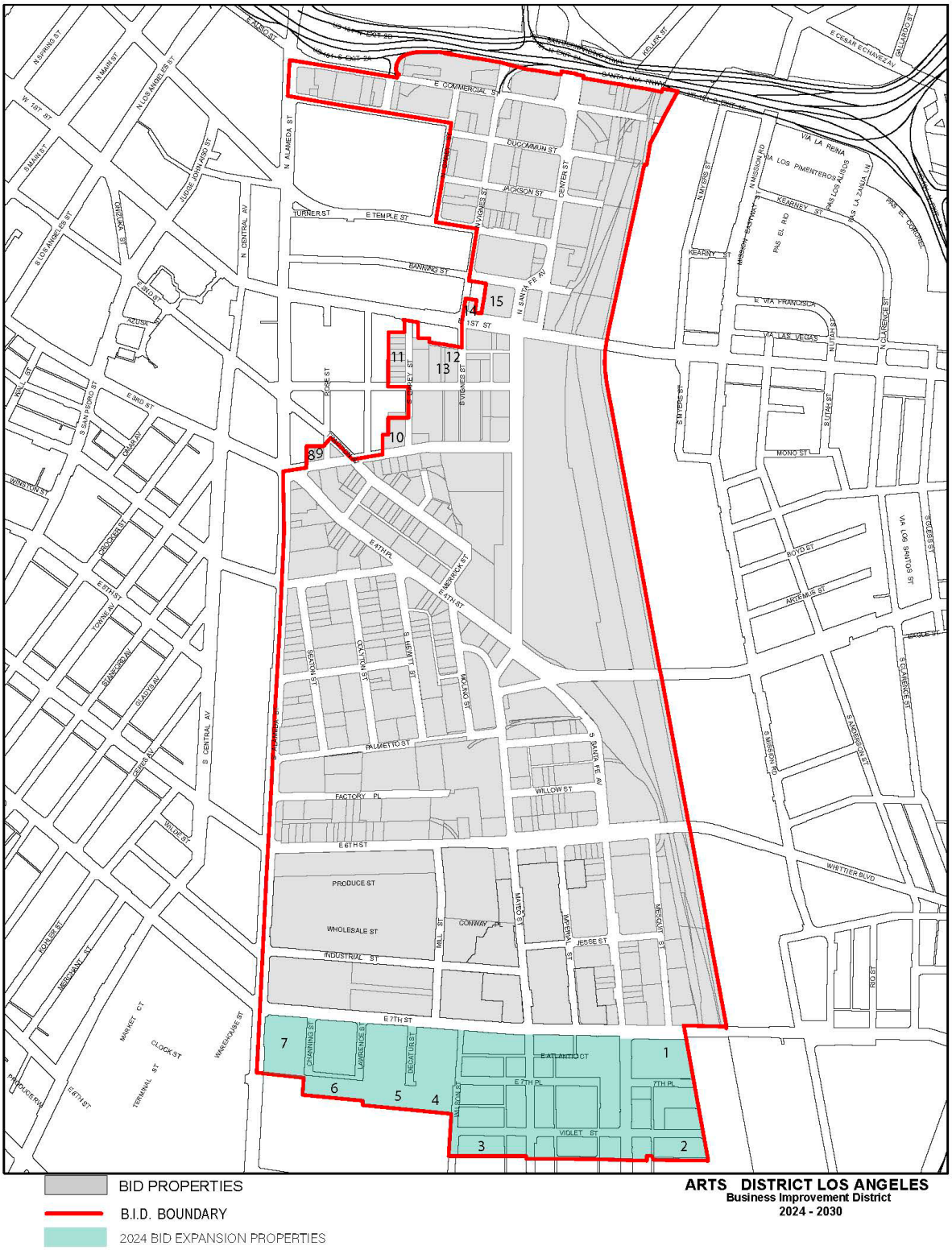
Southern Boundary: The southern boundary of the Business Improvement District is roughly Violet Street. The parcels south of the District boundaries are primarily large industrial uses, rather than the primarily office, creative, residential, live work, and small industrial uses within the District. Large industrial use parcels have limited access points, are entirely inward focused and generally do not interact with the community around them and do not generate business from the District. A cleaner and safer community around these large industrial uses will not provide special benefit in the form of increased commerce or lease rates. They will not benefit from the District programs that are designed to provide special benefits to retail, education, religious, parking, publicly owned, office, creative, residential, live work, and small industrial uses. Improvements and services will only be provided to individual assessed parcels within the boundaries of the District. Specifically, security patrols, cleaning personnel, and similar service providers employed in connection with the District will only patrol and provide services to individual assessed parcels on the streets and sidewalks within the District and will not provide services outside of District boundaries.

Western Boundary: The western boundary of the Arts District Los Angeles Business Improvement District south of 3rd Street is Alameda Street which is a very high-volume truck route acting as a barrier between parcels on the west side and parcels on the east side of Alameda Street (within the District). South of 3rd Street the western boundary of the Arts District Los Angeles abuts the eastern boundary of the Downtown Industrial Business Improvement District (BID) which provides improvements and activities similar to those provided by the Arts District Los Angeles Business Improvement District. North of 3rd Street the western boundary of the Arts District Los Angeles abuts the eastern boundary of the Little Tokyo Business Improvement District (BID) which provides improvements and activities similar to those provided by the Arts District Los Angeles Business Improvement District. Additionally, State Law indicates that proposed districts, such as the Arts District Los Angeles BID, cannot expand into existing, established Property-Based BID district boundaries, such as the adjacent Downtown Industrial BID. Improvements and services will only be provided to individual assessed parcels within the boundaries of the District. Specifically, security patrols, cleaning personnel, and similar service providers employed in connection with the District will only patrol and provide services to individual assessed parcels on the streets and sidewalks within the District and will not provide services outside of District boundaries.

District Expansion

The Arts District Los Angeles boundaries have expanded south to include parcels south of 7th Street to roughly the south side of Violet Street between Alameda Street and the Railroad tracks not previously in the District. Parcels within this area have similar uses to Arts District Los Angeles parcels such as small industrial, retail, office, creative, residential and live work.

.


BID PROPERTIES
B.I.D. BOUNDARY
2024 BID EXPANSION PROPERTIES
ARTS DISTRICT LOS ANGELES
Business Improvement District
2024 - 2030
E COMMERCIAL ST
DUCOMMUN ST
JACKSON ST
TURNER ST
E TEMPLE ST
BANNING ST
E 1ST ST
E VIA FRANCISCA
VIA LAS VEGAS
MONO ST
E 6TH ST
PRODUCE ST
WHOLESALE ST
INDUSTRIAL ST
E 7TH ST
E ATLANTIC CT
E 7TH PL
7TH PL
VIOLET ST
PALMETTO ST
FACTORY PL
WILLOW ST
WHITTIER BLVD
JESSE ST
CONWAY PL
MILL ST
CHANNING ST
LAWRENCE ST
DECATUR ST
WALNUT ST
MARKET CT
CLOCK ST
TERMINAL ST
WAREHOUSE ST
E 6TH ST
E 4TH PL
E 5TH ST
E 4TH ST
E 3RD ST
E 2ND ST
E 1ST ST
E ALAMEDA ST
N ALAMEDA ST
N CENTRAL AV
S CENTRAL AV
S SAN PEDRO ST
S LOS ANGELES ST
N LOS ANGELES ST
N MAIN ST
W 1ST ST
N SPRING ST
JOSE ANN ANSO ST
ORIZABA ST
AZUSA ST
DRAN AV
TOWNE AV
STANFORD AV
GLADYS AV
GRIDLEY AV
WILDER ST
KOHLER ST
JESSAMINE ST
WINSTON ST
PROCTOR ST
S ALAMEDA ST
S MATEO ST
S HEWITT ST
S SANTA FE AV
S MISSION RD
S MAYFIELD ST
S LUTHM ST
S MYERS ST
S SOTO ST
S BOYLE AV
S SOTO ST
S ANDERSON ST
S CLARENCE ST
S BOYLE ST
ARTESIA ST
VIA LOS SANTOS ST
RIO ST
E CESAR E CHAVEZ AV
GALLARDO ST
VIA LA REINA
VIA LOS PIMENTEROS
PAS LOS ALISOS
PAS LA ZANJA LN
PAS EL RIO
PAS EL CORTEZ
KEARNEY ST
N MISSION RD
N MAYERS ST
N MYERS ST
N CLARENCE ST
N HEWITT ST
N SANTA FE AV
N VIGNES ST
S VIGNES ST
S ALAMEDA ST
S CLARENCE ST
S SANTA FE AV
S MATEO ST
S MISSION RD
S MAYFIELD ST
S MYERS ST
S LUTHM ST
S SOTO ST
S BOYLE AV
S SOTO ST
S ANDERSON ST
S CLARENCE ST
S BOYLE ST
ARTESIA ST
VIA LOS SANTOS ST
RIO ST
E CESAR E CHAVEZ AV
GALLARDO ST
VIA LA REINA
VIA LOS PIMENTEROS
PAS LOS ALISOS
PAS LA ZANJA LN
PAS EL RIO
PAS EL CORTEZ
KEARNEY ST
N MISSION RD
N MAYERS ST
N MYERS ST
N CLARENCE ST
N HEWITT ST
N SANTA FE AV
N VIGNES ST
S VIGNES ST
1
2
3
4
5
6
7
10
11
12
13
14
15
89

SECTION D: PROPORTIONAL BENEFITS

Methodology

Article XIIID Section 4(a) of the State Constitution states that "The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of the public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided."

Determining the proportionate special benefit among the parcels of real property within the proposed assessment district which benefit from the proposed improvements, services, and activities is the result of a four-step process:

1. Defining the proposed activities,
2. Determining which parcels specially benefit from the proposed activities,
3. Determining the amount of special benefit each parcel receives,
4. Determining the proportional special benefit a parcel receives in relation to the amount of special benefit all other parcels in the PBID receive.

Each identified parcel within the Arts District PBID will be assessed based upon each parcel's unique characteristics in relationship to all other specially benefitted parcels' characteristics. Due to the proportionate special benefits received by each parcel from the PBID services, each parcel will be assessed a rate which is commensurate with the amount of special benefits received.

Special Benefit Factor

The methodology to levy assessments upon real property that receives special benefits from the improvements and activities of the Arts District Los Angeles Business Improvement District is Parcel Square Footage and Building Square Footage. Parcel Square Footage is relevant to the highest and best use of a property and will reflect the long-term value implications of the improvement district. Building Square Footage is relevant to the interim use of a property and is utilized to measure short and mid-term special benefit.

Services and improvements provided by the District are designed to provide special benefits to the mix of small industrial, retail, education, religious, parking, publicly-owned, office, creative, residential and live-work parcels within the District. The use of each parcel's square footage and each parcel's building square footage is the best measure of benefit for the programs because the intent of the District programs is to improve the safety of each individual parcel, to increase building occupancy and lease rates, to encourage new business development, to encourage a creative environment, and attract ancillary businesses and services for parcels within the District. In other words to attract more customers, tenants, clients and or employees. The best way to determine each parcel's proportionate special benefit from the District programs is to relate each parcel's square footage and building square footage to every other parcel's square footage and building square footage.

Parcel Square Footage Defined. Parcel Square Footage is defined as the total amount of area within the borders of the parcel. The borders of a parcel are defined on the County Assessor parcel maps.

Building Square Footage Defined. Building Square Footage is defined as gross building square footage as determined by the outside measurements of a building.

SECTION E: SPECIAL and GENERAL BENEFITS

Special Benefit Defined

State Law, Proposition 218, and judicial opinions require that assessments be levied according to the estimated special benefit each assessed parcel receives from the activities and improvements. Article XIIID Section 4(a) of the California Constitution in part states that "only special benefits are assessable".

The State Law defines special benefit as "…for purposes of a property-based district, a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large. Special benefit includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed. Special benefit excludes general enhancement of property value."[7]

As of July 19, 2022, the State Law, Section 36615.5 (b), was amended to further define special benefit as it relates to the improvements and activities these districts provide. Specifically, the amendment states: "'Special benefit' also includes, for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefit does not make the benefits general."

Furthermore, the amendment (Section 36622(k)(3)) states: "In a property-based district, properties throughout the district may share the same special benefits. In a district with boundaries that define which parcels are to receive improvements, maintenance, or activities over and above those services provided by the city, the improvements, maintenance or activities themselves may constitute a special benefit. The city may impose assessments that are less than the proportional special benefit conferred, but shall not impose assessments that exceed the reasonable costs of the proportional special benefit conferred. Because one or more parcels pay less than the special benefit conferred does not necessarily mean that other parcels are assessed more than the reasonable cost of their special benefit."

Special Benefit Analysis

All special benefits derived from the assessments outlined in this Report are for property-related activities that are specifically intended for and directly benefiting each individual assessed parcel in the PBID. The special benefit must affect the individual assessable parcel in a way that is particular and distinct from its effect on other parcels and that real property in general and the public at large do not share. No parcel's assessment shall be greater than the special benefits received.

Streets and Highways Code Section 36601€ states that "Property and business improvement districts formed throughout this state have conferred special benefits upon properties and businesses within their districts and have made those properties and businesses more useful by providing the following benefits: (1) Crime reduction. A study by the Rand Corporation has confirmed a 12-percent reduction in the incidence of robbery and an 8-percent reduction in the

[7] *California Streets and Highways Code, Section 36615.5(a)*

total incidence of violent crimes within the 30 districts studied. (2) Job creation. (3) Business attraction. (4) Business retention. (5) Economic growth. (6) New investments."

The Arts District Los Angeles PBID's goal is to fund activities and improvements to provide a cleaner and safer environment as outlined in Section B. The goal of improving the economic vitality is to improve the safety and cleanliness of each individual specially benefitted parcel in an effort to increase commerce, to increase building occupancy and lease rates and to attract more customers, employees, tenants and investors.

Each parcel will specially benefit from:

- Cleaner sidewalks, streets and common areas
- Real and perceived public safety improvements
- Greater pedestrian traffic
- Enhanced rental incomes
- Improved business climate
- New business and investment
- Well managed BID programs and services

Specifically, each parcel benefits from each of the PBID activities as defined below.

Safe and Clean

The enhanced safety activities make the area safer which attracts more businesses, customers, and residents, and ultimately private investment. When business location decisions are made, "lower levels of public safety lead to increased uncertainty in decision making and can be perceived as a signal of a socio-institutional environment unfavorable for investment." Uncertainty affects the investment environment in general, but in particular it increases the fear of physical damage to investment assets (or to people) or their returns…Almost universally, places with lower crime rates are perceived as more desirable."[8] Once economic investment occurs within the district, pedestrian traffic and commercial activity will increase. The special benefit to assessed parcels from these services is the likelihood of increased lease rates and tenant occupancy due to the increase of commercial activity and an increase in customers that follow from having a safer environment.

The cleaning activities specially benefit each assessed parcel within the PBID by providing a clean and aesthetically appealing environment. This is achieved through sidewalk sweeping and power washing, removing litter and graffiti, trash removal, and tree trimming. These activities create the environment needed to achieve the PBID's goals. Sidewalks that are dirty and unclean, particularly from homeless activities, deter pedestrians and commercial activity.

The Safe and Clean activities are expected to provide special benefits to the assessed parcels in a variety of ways. For example:

- Maintaining and cleaning sidewalks in front of each parcel creates a cohesive environment and allows pedestrians to move freely throughout the PBID. Sidewalks that are dirty and unkempt deter pedestrians and commercial activity. "Walkable communities offer many

[8] "Accelerating economic growth and vitality through smarter public safety management" IBM Global Business Services Executive Report, September 2012, pg. 2

financial benefits, such as a reduction in healthcare costs. Homes with sidewalks tend to sell for more money and in less time than similar homes without sidewalks. Businesses also benefit as residents are more likely to shop locally when there is increased connectivity between residential and business/commercial districts. The well-maintained sidewalks, accessibility, and inviting atmosphere of downtown helps to attract tourists."[9]

- Removing graffiti from buildings to keep the aesthetic appeal uniform throughout the PBID;

Communications

The communications activities are tied to and will specially benefit each individual parcel by encouraging business development and investment that generates customer traffic, which directly relates to increases in commercial activity, filling of vacant storefronts and offices and ultimately, increased lease rates for retail and office space.

Special Benefit Conclusion

The fact that each PBID improvement and activity defined above will be provided to each assessed parcel is above and beyond what the city currently provides constitutes a special benefit. In addition, the PBID activities are targeted to improve the safety, cleanliness and economic vitality of only those parcels that are within the district boundary. Therefore, we conclude that each of the proposed activities provides special benefits to the assessed parcels within the district and that each parcel's assessment is in direct relationship to and no greater than its proportional special benefits received.

General Benefit Defined

As required by the State Constitution Article XIIID Section 4(a), the general benefits of an assessment district must be quantified and separated out so that the cost of the activities that are attributed to general benefit are deducted from the cost assessed against each specially benefitted parcel. General benefits are benefits from the PBID activities and improvements that are not special in nature, are not particular and distinct and are not over and above the benefits that other parcels receive.

General Benefit Analysis

The PBID improvements and activities are designed to provide service only to those parcels that are within the district boundary. As discussed above, these activities are determined to provide special benefits only to the assessed parcels. If there is any general benefit to property located in the district or to the public at large, it is incidental to providing special benefits to the assessed parcels. However, it is conceivable that there may be some general benefit that is not quantifiable, and it is judicious to allocate a portion of the budget to acknowledge this.

For the purposes of the Arts District PBID, we assigned 2%, or $37,492 of the budget to general benefit. This portion of the budget will need to be funded from sources other than the special assessments.

[9] "Benefits of Sidewalks", Iowa Healthiest State Initiative, November 1, 2017

SECTION F: COST ESTIMATE

2024 Operating Budget

The Arts District Los Angeles PBID's operating budget takes into consideration:

1. The improvements and activities needed to provide special benefits to each individual parcel within the Arts District Los Angeles PBID boundary (Section B),
2. The parcels that specially benefit from said improvements and activities (Section C), and
3. The costs associated with the special and general benefits conferred (Section E).

EXPENDITURES	TOTAL BUDGET	% of Budget
Clean & Safe	$1,401,450.00	74.94%
Communication	$93,730.00	5.01%
Management/City Fees	$374,920.00	20.05%
Total Expenditures	**$1,870,100.00**	**100.00%**
REVENUES		
Assessment Revenues	$1,832,698.00	98.00%
Other Revenues (1)	$37,402.00	2.00%
Total Revenues	**$1,870,100.00**	**100.00%**

(1) Other non-assessment funding to cover the cost associated with general benefit.

Budget Notations

The cost of providing programs and services may vary depending on the market cost for those programs and services. Expenditures may require adjustment up or down to continue the intended level of programs and services. The Board of Directors of the Owner's Association shall have the right to reallocate up to 10% by line item of the budget allocation within the budgeted categories. Any change will be approved by the Owners' Association Board of Directors and submitted within its annual planning report, pursuant to Section 36650 of the California Streets and Highways Code. The overall budget shall remain consistent with this Management District Plan. Each assessed parcel pays for 100% of the special benefit received based on the level of benefit received. Any annual budget surplus, including those created through cost saving measures, labor vacancies, unexpected reductions in expenses caused by one-time events or unanticipated increases to income, will be rolled into the following year's budget. The carryover funds will be applied to the same budget line item as the line item that was the source of the carryover funds. The budget will be set accordingly, within the constraints of the Management District Plan, to adjust for surpluses that are carried forward to ensure that the District is spending these funds in a timely manner and is complying with applicable State laws and City policies. The estimated budget surplus amount will be included in the Annual Planning Report each year. District funds may be used for renewal. Funds from an expired District shall be rolled over into the new District if one is established or returned to the property owners if one is not established, in accordance with Streets and Highways Code section 36671. The estimate for assessment funds carried over from the current Arts District Los Angeles Business Improvement District to the first year 2024 budget is $50,000. The amount of actual prior year carryover funds, if any, from the 2023 budget will be applied to the 2024 District budget. The funds will be applied to the same budget line item

in 2024 as the line item in 2023 that was the source of the carryover funds. Carryover funds from 2023, if any exist, are projected to be from the clean and safe line item. Therefore, the Clean and Safe budget line item of $1,401,450 could increase to as much as $1,451,450 if the total $50,000 carryover becomes a reality and is totally from the Clean and Safe line item.

Bond Issuance

The District will not issue bonds.

SECTION G: APPORTIONMENT METHOD

Assessment Methodology

The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of an improvement or the cleaning and operation expenses of an improvement or the cost of the property service being provided. Due to the proportionate special benefits received by these individual parcels from the District services, these parcels will be assessed a rate which is proportionate to the amount of special benefits received.

As previously discussed above in Section D, the methodology for allocating the cost of the special benefits is allocated to Parcel Square Footage plus Building Square Footage. The table below indicates the assessable footage for each.

Factor	Assessable Footage
Parcel Square Footage	11,998,591
Building Square Footage	11,460,746

Calculation of Assessments

Based on the special benefit factors, assessable square footage and the proposed budget, all of which are discussed above, the following table illustrates the first year's maximum annual assessment per parcel assessable square foot.

Parcel Square Foot Assessment Rate	$0.07637
Building Square Foot Assessment Rate	$0.07996

Assessment Rate Calculation

The assessment rate is determined by the following calculation:

Total Assessment Budget = $1,832,698
Assessment Budget allocated to Building Square Footage @ 50% = $916,349
Assessment Budget allocated to Parcel Square Footage @ 50% = $916,349

Building Square Footage Assessment Rate-
Assessment Budget $916,349/ 11,460,746 Building Sq Ft = $0.07996
Parcel Square Footage Assessment Rate-
Assessment Budget $916,349 / 11,998,591 Parcel Sq Ft = $0.07637

Sample Parcel Assessment
To calculate the assessment for a parcel with 5,000 square feet of building and 5,000 square feet of parcel, multiply the Building Square Footage (5,000) by the Assessment Rate ($0.07996) = ($399.80) + multiple the Parcel Square Footage (5,000) by the Assessment Rate ($0.07637) = ($381.85) = Initial Annual Parcel Assessment ($781.65).

Public Property Assessments

There are 44 publicly owned parcels in the District, all of which are identified as assessable and for which special benefit services will be provided. Of the 44 identified assessed parcels, 15 are owned by the City of Los Angeles, 7 by the Los Angeles Department of Water & Power, 16 by the Los Angeles County Metro Transit Agency, 2 by Los Angeles County, 3 by the Los Angeles Unified School District (LAUSD) and 1 by the State of California.

All publicly owned parcels will pay their proportional share of costs based on the special benefits conferred to those individual parcels. See Engineer's Report page 27 for publicly owned parcels special benefit designation. Article XIIID of the California Constitution was added in November 1996 and provides for these assessments. It specifically states in Section 4(a) that "Parcels within a district that are owned or used by any agency…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." Below is a list of the publicly owned parcels and their respective assessments.

APN	Address #	Direction	Street Name	Owner Name	2024 Asmt	%
5163009903	721	E	3RD ST	L A CITY	$909.82	0.05%
5163023905	524		COLYTON ST	L A CITY	$15,522.84	0.85%
5164001904	0			L A CITY	$2,930.37	0.16%
5164007901	0			L A CITY	$661.15	0.04%
5164007902	1435	E	6TH ST	L A CITY	$1,993.06	0.11%
5164007903	1425	E	6TH ST	L A CITY	$1,938.45	0.11%
5164007904	1415	E	6TH ST	L A CITY	$510.84	0.03%
5164007905	1407	E	6TH ST	L A CITY	$1,162.40	0.06%
5164007906	592		MATEO ST	L A CITY	$823.01	0.04%
5164015901	600	S	SANTA FE AVE	L A CITY	$3,157.88	0.17%
5173001900	430	E	COMMERCIAL ST	L A CITY	$2,972.33	0.16%
5173002903	548	N	Hewitt	L A CITY	$10,885.37	0.59%
5173014900	700	E	TEMPLE ST	L A CITY	$18,688.83	1.02%
5173017900				L A CITY PLAYGROUND	$48.50	0.00%
5163009904	713	E	3RD ST	LA CITY FIRE AND POLICE PENSION	$490.30	0.03%
					$62,695.15	**3.42%**
5164001902	0			L A CITY DEPT OF WATER AND POWER	$18,222.39	0.99%
5164002900	0			L A CITY DEPT OF WATER AND POWER	$861.47	0.05%
5164009900	0			L A CITY DEPT OF WATER AND POWER	$2,625.92	0.14%
5164015900	631		MESQUIT ST	L A CITY DEPT OF WATER AND POWER	$5,987.52	0.33%
5164016900	0			L A CITY DEPT OF WATER AND POWER	$1,099.75	0.06%
5173004902	0			L A CITY DEPT OF WATER AND POWER	$2,089.52	0.11%
5173016900	717		JACKSON ST	L A CITY DEPT OF WATER AND POWER	$562.63	0.03%
					$31,449.19	**1.72%**
5164004904	0			L A CO METROPOLITAN	$2,088.76	0.11%
5164005904	0			L A CO METROPOLITAN	$8,449.88	0.46%
5173013900	120	N	SANTA FE AVE	L A CO METROPOLITAN	$3,290.54	0.18%
5173022904	234		CENTER ST	L A CO METROPOLITAN	$3,133.38	0.17%
5173022905	815	E	TEMPLE ST	L A CO METROPOLITAN	$9,890.95	0.54%
5173022906	210		CENTER ST	L A CO METROPOLITAN	$5,761.37	0.31%
5173022907	0			L A CO METROPOLITAN	$2,248.45	0.12%
					$34,863.33	**1.90%**

5163012900	321	S	HEWITT ST	L A COUNTY	$6,109.25	0.33%
5163013900	813	E	4TH PL	L A COUNTY	$5,386.12	0.29%
					$11,495.37	**0.63%**
5173001901	0			L A COUNTY METROPOLITAN	$1,740.50	0.09%
5173001902	0			L A COUNTY METROPOLITAN	$243.62	0.01%
5173020913	500	N	CENTER ST	L A COUNTY METROPOLITAN	$4,818.58	0.26%
					$6,802.71	0.37%
					$6,802.71	**0.37%**
5166033901	727		WILSON ST	L A UNIFIED SCHOOL DIST	$6,952.85	0.38%
5173004900	0			L A UNIFIED SCHOOL DIST	$7,734.56	0.42%
5173004903	0			L A UNIFIED SCHOOL DIST	$2,316.99	0.13%
					$17,004.39	**0.93%**
5163017900	214	S	SANTA FE AVE	LACMTA	$137,909.07	7.52%
5173019901	628	E	ALISO STREET	LACMTA	$694.98	0.04%
5173019902	622	E	ALISO STREET	LACMTA	$313.12	0.02%
5173019903	0			LACMTA	$526.20	0.03%
5173021902	0			LACMTA	$3,360.04	0.18%
5173021903	0			LACMTA	$1,278.46	0.07%
					$144,081.86	**7.86%**
5173003900	0			STATE OF CA	**$7,052.67**	**0.38%**

Maximum Annual Assessment Adjustments

The cost of providing programs and services may vary depending on the market cost for those programs and services. Expenditures may require adjustment up or down to continue the intended level of programs and services. Assessments maybe subject to annual increases not to exceed the assessment rates in the table below for any given year. Increases will be determined by the District Owner's Association and will vary between 0% and 5% in any given year. Any change will be approved by the Owner's Association Board of Directors and submitted to the City within its annual planning report, pursuant to Section 36650 of the California Streets and Highways Code.

The projections below illustrate a maximum 5% annual increase for all assessment rates.
Maximum Assessment Table

	2024	***2025***	***2026***	***2027***	***2028***	***2029***	***2030***
Building Sq Footage Rate	*$0.07996*	*$0.08395*	*$0.08815*	*$0.09256*	*$0.09719*	*$0.10205*	*$0.10715*
Parcel Sq Footage Rate	*$0.07637*	*$0.08019*	*$0.08420*	*$0.08841*	*$0.09283*	*$0.09747*	*$0.10234*

Budget Adjustment

Any annual budget surplus will be rolled into the following year's District budget. The budget will be set accordingly, within the constraints of the Management District Plan to adjust for surpluses that are carried forward. District funds may be used to fund the cost of renewing the District. Funds from an expired District shall be rolled over into the new District if one is established, or returned to the property owners if one is not established, in accordance with the Streets and

Highways Code section 36671.

If an error is discovered on a parcel's assessed footages, the District may investigate and correct the assessed footages after confirming the correction with the L.A. County Assessor Data and City Clerk's office. The correction will be made in accordance with the assessment methodology and may result in an increase or decrease to the parcel's assessment.

The cost of providing programs and services may vary depending on the market cost for those programs and services. Expenditures may require adjustment up or down to continue the intended level of programs and services. The Owners' Association shall have the right to reallocate up to 10% by line item of the budget allocation within the budgeted categories. Any change will be approved by the Owners' Association Board of Directors and submitted to the City of Los Angeles within its annual planning report, pursuant to Section 36650 of the California Streets and Highways Code. The overall budget shall remain consistent with this Management District Plan. Each assessed parcel pays for 100% of the special benefit received based on the level of benefit received.

Future Development

As a result of continued development, the District may experience the addition or subtraction of assessable footage for parcels included and assessed within the District boundaries. The modification for parcel improvements within the District, which changes upwards or downwards the amount of total footage assessed for these parcels will, pursuant to Government Code 53750, be prorated to the date they receive the temporary and/or permanent certificate of occupancy and will be billed directly by the City for the prorated year. Any delinquent assessments owed for the modification of assessable footage that was billed directly by the City will be added to the property tax roll for the following year as delinquent. Parcels that experience a loss of building square footage need to provide notice of the change to the District by April 1st of each year.

In future years of the BID term, the assessments for the special benefits bestowed upon the included BID parcels may change in accordance with the assessment methodology formula listed in the Management District Plan and Engineer's Report, provided the assessment rate does not change. If the assessment formula changes and increases the assessments, then a ballot as defined in Article 13 Section D of the State Constitution will be required for approval of the formula changes.

Assessment Appeal Procedure

Property owners may appeal assessments that they believe are inaccurate. Appeals must be in writing, stating the grounds for appeal and filed with the Owners Association prior to April 1 of each year. Appeals shall be limited to the current assessment year. Any appeal not filed by April 1 shall not be valid. In any case appeals will only be considered for the current year and will not be considered for prior years.

SECTION H: ASSESSMENT ROLL

The total assessment amount for FY 2023/2024 is $1,832,698, apportioned to each individual assessed parcel, as follows.

APN	Address #	Direction	Street Name	Owner Name	2024 Asmt	%
5163009903	721	E	3RD ST	L A CITY	$909.82	0.05%
5163023905	524		COLYTON ST	L A CITY	$15,522.84	0.85%
5164001904	0			L A CITY	$2,930.37	0.16%
5164007901	0			L A CITY	$661.15	0.04%
5164007902	1435	E	6TH ST	L A CITY	$1,993.06	0.11%
5164007903	1425	E	6TH ST	L A CITY	$1,938.45	0.11%
5164007904	1415	E	6TH ST	L A CITY	$510.84	0.03%
5164007905	1407	E	6TH ST	L A CITY	$1,162.40	0.06%
5164007906	592		MATEO ST	L A CITY	$823.01	0.04%
5164015901	600	S	SANTA FE AVE	L A CITY	$3,157.88	0.17%
5173001900	430	E	COMMERCIAL ST	L A CITY	$2,972.33	0.16%
5173002903	548	N	Hewitt	L A CITY	$10,885.37	0.59%
5173014900	700	E	TEMPLE ST	L A CITY	$18,688.83	1.02%
5173017900				L A CITY PLAYGROUND	$48.50	0.00%
5163009904	713	E	3RD ST	LA CITY FIRE AND POLICE PENSION	$490.30	0.03%
					$62,695.15	**3.42%**
5164001902	0			L A CITY DEPT OF WATER AND POWER	$18,222.39	0.99%
5164002900	0			L A CITY DEPT OF WATER AND POWER	$861.47	0.05%
5164009900	0			L A CITY DEPT OF WATER AND POWER	$2,625.92	0.14%
5164015900	631		MESQUIT ST	L A CITY DEPT OF WATER AND POWER	$5,987.52	0.33%
5164016900	0			L A CITY DEPT OF WATER AND POWER	$1,099.75	0.06%
5173004902	0			L A CITY DEPT OF WATER AND POWER	$2,089.52	0.11%
5173016900	717		JACKSON ST	L A CITY DEPT OF WATER AND POWER	$562.63	0.03%
					$31,449.19	**1.72%**
5164004904	0			L A CO METROPOLITAN	$2,088.76	0.11%
5164005904	0			L A CO METROPOLITAN	$8,449.88	0.46%
5173013900	120	N	SANTA FE AVE	L A CO METROPOLITAN	$3,290.54	0.18%
5173022904	234		CENTER ST	L A CO METROPOLITAN	$3,133.38	0.17%
5173022905	815	E	TEMPLE ST	L A CO METROPOLITAN	$9,890.95	0.54%
5173022906	210		CENTER ST	L A CO METROPOLITAN	$5,761.37	0.31%
5173022907	0			L A CO METROPOLITAN	$2,248.45	0.12%
					$34,863.33	**1.90%**
5163012900	321	S	HEWITT ST	L A COUNTY	$6,109.25	0.33%
5163013900	813	E	4TH PL	L A COUNTY	$5,386.12	0.29%
					$11,495.37	**0.63%**
5173001901	0			L A COUNTY METROPOLITAN	$1,740.50	0.09%
5173001902	0			L A COUNTY METROPOLITAN	$243.62	0.01%
5173020913	500	N	CENTER ST	L A COUNTY METROPOLITAN	$4,818.58	0.26%
					$6,802.71	0.37%
					$6,802.71	**0.37%**
5166033901	727		WILSON ST	L A UNIFIED SCHOOL DIST	$6,952.85	0.38%
5173004900	0			L A UNIFIED SCHOOL DIST	$7,734.56	0.42%

5173004903	0			L A UNIFIED SCHOOL DIST	$2,316.99	0.13%
					$17,004.39	**0.93%**
5163017900	214	S	SANTA FE AVE	LACMTA	$137,909.07	7.52%
5173019901	628	E	ALISO STREET	LACMTA	$694.98	0.04%
5173019902	622	E	ALISO STREET	LACMTA	$313.12	0.02%
5173019903	0			LACMTA	$526.20	0.03%
5173021902	0			LACMTA	$3,360.04	0.18%
5173021903	0			LACMTA	$1,278.46	0.07%
					$144,081.86	**7.86%**
5173003900	0			STATE OF CA	**$7,052.67**	**0.38%**

APN	2024 Asmt	%	APN	2024 Asmt	%
5163003063	$35,266.40	1.92%	5163028051	$146.61	0.01%
5163003064	$1,722.15	0.09%	5163028052	$97.04	0.01%
5163004007	$5,257.75	0.29%	5163028053	$133.02	0.01%
5163004011	$572.79	0.03%	5163028054	$104.23	0.01%
5163005001	$3,153.02	0.17%	5163028055	$155.40	0.01%
5163005005	$815.65	0.04%	5163028056	$104.23	0.01%
5163005006	$7,218.53	0.39%	5163028057	$133.82	0.01%
5163005007	$3,239.01	0.18%	5163028058	$114.63	0.01%
5163005008	$482.67	0.03%	5163028059	$101.83	0.01%
5163005018	$5,957.54	0.33%	5163028060	$101.83	0.01%
5163006012	$1,586.78	0.09%	5163028061	$158.60	0.01%
5163006016	$8,920.72	0.49%	5163028062	$85.04	0.00%
5163006020	$2,087.84	0.11%	5163028063	$117.03	0.01%
5163006023	$603.33	0.03%	5163028064	$159.40	0.01%
5163006027	$5,640.81	0.31%	5163028065	$115.43	0.01%
5163006029	$1,740.27	0.09%	5163028066	$139.41	0.01%
5163006030	$181.53	0.01%	5163028067	$163.40	0.01%
5163006031	$224.71	0.01%	5163028068	$90.64	0.00%
5163006032	$224.71	0.01%	5163028069	$155.40	0.01%
5163006033	$185.13	0.01%	5163028070	$101.83	0.01%
5163006034	$292.99	0.02%	5163028071	$134.62	0.01%
5163006035	$229.99	0.01%	5163028072	$108.23	0.01%
5163006036	$265.09	0.01%	5163028073	$145.81	0.01%
5163006037	$181.53	0.01%	5163028074	$100.23	0.01%
5163006038	$224.87	0.01%	5163028075	$129.82	0.01%
5163006039	$224.71	0.01%	5163028076	$113.83	0.01%
5163006040	$185.29	0.01%	5163028077	$146.61	0.01%
5163006041	$294.43	0.02%	5163028078	$97.04	0.01%
5163006042	$230.31	0.01%	5163028079	$133.02	0.01%
5163006043	$254.77	0.01%	5163028080	$104.23	0.01%

5163006044	$181.45	0.01%	5163028081	$155.40	0.01%
5163006045	$186.81	0.01%	5163028082	$104.23	0.01%
5163006046	$230.79	0.01%	5163028083	$133.82	0.01%
5163006047	$183.29	0.01%	5163028084	$114.63	0.01%
5163006048	$186.41	0.01%	5163028085	$101.83	0.01%
5163006049	$231.11	0.01%	5163028086	$101.83	0.01%
5163006051	$291.22	0.02%	5163028087	$158.60	0.01%
5163006052	$268.03	0.01%	5163028088	$85.04	0.00%
5163006053	$193.67	0.01%	5163028089	$117.03	0.01%
5163006054	$193.67	0.01%	5163028090	$159.40	0.01%
5163006055	$304.81	0.02%	5163028091	$125.82	0.01%
5163006056	$304.81	0.02%	5163028092	$139.41	0.01%
5163006057	$196.87	0.01%	5163028093	$163.40	0.01%
5163006058	$196.87	0.01%	5163028094	$90.64	0.00%
5163006059	$192.07	0.01%	5163028095	$155.40	0.01%
5163006060	$192.07	0.01%	5163028096	$101.83	0.01%
5163006061	$192.07	0.01%	5163028097	$134.62	0.01%
5163006062	$192.07	0.01%	5163028098	$108.23	0.01%
5163006063	$192.07	0.01%	5163028099	$148.21	0.01%
5163006064	$192.07	0.01%	5163028100	$100.23	0.01%
5163006065	$192.07	0.01%	5163028101	$129.82	0.01%
5163006066	$192.07	0.01%	5163028102	$114.63	0.01%
5163006067	$192.07	0.01%	5163028103	$146.61	0.01%
5163006068	$192.07	0.01%	5163028104	$97.04	0.01%
5163006069	$192.07	0.01%	5163028105	$133.02	0.01%
5163006070	$192.07	0.01%	5163028106	$104.23	0.01%
5163006071	$193.67	0.01%	5163028107	$155.40	0.01%
5163006072	$193.67	0.01%	5163028108	$104.23	0.01%
5163006073	$193.67	0.01%	5163028109	$133.82	0.01%
5163006074	$193.67	0.01%	5163028110	$114.63	0.01%
5163006075	$200.87	0.01%	5163028111	$101.83	0.01%
5163006076	$200.87	0.01%	5163028112	$101.83	0.01%
5163006077	$190.48	0.01%	5163028113	$158.60	0.01%
5163006078	$190.48	0.01%	5163028114	$85.04	0.00%
5163006079	$196.87	0.01%	5163028115	$117.03	0.01%
5163006080	$196.87	0.01%	5163028116	$159.40	0.01%
5163006081	$196.87	0.01%	5164001007	$4,517.43	0.25%
5163006082	$196.87	0.01%	5164001009	$8,794.42	0.48%
5163006083	$190.48	0.01%	5164002001	$9,308.07	0.51%
5163006084	$190.48	0.01%	5164002011	$3,552.79	0.19%
5163006085	$283.22	0.02%	5164002012	$43,432.83	2.37%
5163006086	$283.22	0.02%	5164002013	$181.76	0.01%
5163006087	$292.82	0.02%	5164003017	$1,610.22	0.09%

5163006088	$275.23	0.02%	5164003018	$4,288.31	0.23%
5163006089	$12,836.58	0.70%	5164003020	$7,318.82	0.40%
5163006803	$388.68	0.02%	5164003021	$3,888.22	0.21%
5163006804	$747.82	0.04%	5164004013	$1,086.76	0.06%
5163007010	$4,369.45	0.24%	5164004014	$12,218.84	0.67%
5163008010	$395.66	0.02%	5164004018	$8,258.12	0.45%
5163010003	$18.33	0.00%	5164005004	$534.60	0.03%
5163010004	$1,977.26	0.11%	5164005005	$221.48	0.01%
5163010008	$248.21	0.01%	5164005006	$702.62	0.04%
5163010009	$3,597.33	0.20%	5164006004	$1,569.09	0.09%
5163010011	$5,946.81	0.32%	5164006005	$2,646.36	0.14%
5163011001	$521.54	0.03%	5164006006	$667.55	0.04%
5163011002	$878.85	0.05%	5164006007	$1,323.18	0.07%
5163011003	$373.00	0.02%	5164006012	$1,283.07	0.07%
5163011014	$292.50	0.02%	5164006013	$3,490.51	0.19%
5163011017	$3,102.53	0.17%	5164006014	$9,854.81	0.54%
5163011021	$237.15	0.01%	5164006016	$930.93	0.05%
5163011022	$549.12	0.03%	5164006017	$855.38	0.05%
5163011027	$3,563.44	0.19%	5164006018	$3,160.71	0.17%
5163011029	$1,807.33	0.10%	5164007001	$2,486.39	0.14%
5163011031	$136.60	0.01%	5164007002	$427.68	0.02%
5163011032	$137.40	0.01%	5164007003	$541.70	0.03%
5163011033	$143.80	0.01%	5164007004	$1,299.91	0.07%
5163011034	$143.00	0.01%	5164007005	$683.54	0.04%
5163011035	$140.60	0.01%	5164007006	$505.08	0.03%
5163011036	$162.99	0.01%	5164007022	$3,831.84	0.21%
5163011037	$110.22	0.01%	5164007900	$1,943.01	0.11%
5163011038	$108.62	0.01%	5164008003	$1,514.95	0.08%
5163011039	$110.22	0.01%	5164008004	$903.75	0.05%
5163011040	$107.82	0.01%	5164008005	$6,678.48	0.36%
5163011041	$158.99	0.01%	5164008006	$878.27	0.05%
5163011042	$163.79	0.01%	5164008011	$898.20	0.05%
5163011043	$159.79	0.01%	5164008012	$423.25	0.02%
5163011044	$147.00	0.01%	5164008013	$425.24	0.02%
5163011045	$139.00	0.01%	5164008014	$2,849.28	0.16%
5163011046	$159.79	0.01%	5164008021	$9,313.92	0.51%
5163011047	$150.99	0.01%	5164008024	$232.93	0.01%
5163011048	$112.61	0.01%	5164008030	$242.86	0.01%
5163011049	$134.20	0.01%	5164008031	$5,104.40	0.28%
5163011050	$138.20	0.01%	5164008032	$12,426.80	0.68%
5163011051	$179.78	0.01%	5164009012	$1,899.54	0.10%
5163011052	$163.79	0.01%	5164009013	$1,089.57	0.06%
5163011053	$159.79	0.01%	5164009014	$513.84	0.03%

5163011054	$147.00	0.01%	5164009015	$989.05	0.05%
5163011055	$139.00	0.01%	5164009018	$1,395.02	0.08%
5163011056	$159.79	0.01%	5164009019	$589.18	0.03%
5163011057	$150.99	0.01%	5164009022	$1,513.28	0.08%
5163011058	$112.61	0.01%	5164009023	$2,195.13	0.12%
5163011059	$134.20	0.01%	5164009024	$2,407.72	0.13%
5163011060	$138.20	0.01%	5164009025	$515.51	0.03%
5163011061	$179.78	0.01%	5164009027	$838.29	0.05%
5163011062	$163.79	0.01%	5164009028	$842.28	0.05%
5163011063	$159.79	0.01%	5164009029	$842.28	0.05%
5163011064	$147.00	0.01%	5164009030	$838.29	0.05%
5163011065	$139.00	0.01%	5164009036	$571.26	0.03%
5163011066	$159.79	0.01%	5164009037	$1,108.49	0.06%
5163011067	$150.99	0.01%	5164009038	$801.90	0.04%
5163011068	$112.61	0.01%	5164009040	$1,142.52	0.06%
5163011069	$134.20	0.01%	5164009042	$1,427.47	0.08%
5163011070	$138.20	0.01%	5164010002	$12,055.53	0.66%
5163011071	$179.78	0.01%	5164010003	$22,707.61	1.24%
5163011072	$163.79	0.01%	5164010004	$6,586.88	0.36%
5163011073	$159.79	0.01%	5164010005	$42,153.18	2.30%
5163011074	$214.96	0.01%	5164010009	$8,582.92	0.47%
5163011075	$139.00	0.01%	5164011001	$22,704.99	1.24%
5163011076	$159.79	0.01%	5164011002	$961.67	0.05%
5163011077	$150.99	0.01%	5164011003	$532.23	0.03%
5163011078	$223.75	0.01%	5164011004	$10,129.80	0.55%
5163011079	$134.20	0.01%	5164011005	$2,960.99	0.16%
5163011080	$138.20	0.01%	5164011006	$1,806.75	0.10%
5163011081	$179.78	0.01%	5164011007	$3,101.64	0.17%
5163011082	$222.15	0.01%	5164011008	$232.86	0.01%
5163011083	$199.77	0.01%	5164011009	$2,195.60	0.12%
5163012004	$1,525.18	0.08%	5164011010	$2,395.24	0.13%
5163012005	$750.90	0.04%	5164012001	$166.34	0.01%
5163012006	$810.15	0.04%	5164012002	$199.56	0.01%
5163012007	$2,212.29	0.12%	5164012003	$771.96	0.04%
5163012008	$381.88	0.02%	5164012010	$166.34	0.01%
5163012015	$927.42	0.05%	5164012012	$232.86	0.01%
5163013001	$4,519.83	0.25%	5164012017	$66.52	0.00%
5163013002	$1,582.92	0.09%	5164012018	$99.82	0.01%
5163013007	$267.26	0.01%	5164012019	$133.04	0.01%
5163013008	$1,094.30	0.06%	5164012022	$5,561.17	0.30%
5163013009	$3,402.38	0.19%	5164012024	$1,838.88	0.10%
5163013010	$4,657.00	0.25%	5164012025	$3,450.13	0.19%
5163014003	$2,640.82	0.14%	5164012027	$181.20	0.01%

5163014004	$1,679.92	0.09%	5164012028	$181.20	0.01%
5163014012	$801.90	0.04%	5164012029	$182.64	0.01%
5163014013	$26,136.25	1.43%	5164012030	$109.40	0.01%
5163015001	$304.78	0.02%	5164012031	$145.46	0.01%
5163015002	$10,067.64	0.55%	5164012032	$183.84	0.01%
5163015003	$490.69	0.03%	5164012033	$124.76	0.01%
5163015004	$4,405.57	0.24%	5164012034	$126.27	0.01%
5163015005	$2,869.52	0.16%	5164012035	$174.41	0.01%
5163015006	$692.44	0.04%	5164012036	$142.43	0.01%
5163015007	$3,322.70	0.18%	5164012037	$183.92	0.01%
5163015008	$2,462.35	0.13%	5164012038	$88.54	0.00%
5163015009	$299.91	0.02%	5164012039	$105.57	0.01%
5163015011	$786.12	0.04%	5164012040	$160.02	0.01%
5163015014	$517.08	0.03%	5164012041	$154.50	0.01%
5163015016	$2,842.75	0.16%	5164012042	$154.50	0.01%
5163015017	$504.05	0.03%	5164012043	$146.34	0.01%
5163015022	$5,900.56	0.32%	5164012044	$93.81	0.01%
5163015024	$262.72	0.01%	5164012045	$166.97	0.01%
5163015025	$900.31	0.05%	5164012046	$113.16	0.01%
5163015028	$1,123.29	0.06%	5164012047	$194.96	0.01%
5163015029	$875.20	0.05%	5164012048	$124.76	0.01%
5163015030	$9.16	0.00%	5164012049	$133.87	0.01%
5163015800	$225.15	0.01%	5164012050	$139.47	0.01%
5163016001	$99.74	0.01%	5164012051	$143.70	0.01%
5163016002	$16.50	0.00%	5164012052	$144.98	0.01%
5163016015	$22,694.22	1.24%	5164012053	$144.58	0.01%
5163016017	$60,616.79	3.31%	5164012054	$140.11	0.01%
5163017001	$820.99	0.04%	5164012055	$109.40	0.01%
5163018001	$889.45	0.05%	5164012056	$99.49	0.01%
5163018006	$7,144.87	0.39%	5164012057	$120.12	0.01%
5163018007	$3,292.80	0.18%	5164012058	$181.92	0.01%
5163018008	$4,756.51	0.26%	5164012059	$89.26	0.00%
5163019012	$208.51	0.01%	5164012060	$104.77	0.01%
5163019013	$192.52	0.01%	5164012061	$159.94	0.01%
5163019014	$174.13	0.01%	5164012062	$154.50	0.01%
5163019015	$179.72	0.01%	5164012063	$154.50	0.01%
5163019016	$182.12	0.01%	5164012064	$145.54	0.01%
5163019017	$184.52	0.01%	5164012065	$93.17	0.01%
5163019018	$276.47	0.02%	5164012066	$168.89	0.01%
5163019019	$280.47	0.02%	5164012067	$93.65	0.01%
5163019020	$241.29	0.01%	5164012068	$93.65	0.01%
5163019021	$207.71	0.01%	5164012069	$184.96	0.01%
5163019022	$267.68	0.01%	5164012070	$125.79	0.01%

5163019023	$212.51	0.01%	5164012071	$134.51	0.01%
5163019024	$212.51	0.01%	5164012072	$140.91	0.01%
5163019025	$198.91	0.01%	5164012073	$144.66	0.01%
5163019026	$181.32	0.01%	5164012074	$145.62	0.01%
5163019027	$203.71	0.01%	5164012075	$143.78	0.01%
5163019028	$187.72	0.01%	5164012076	$141.07	0.01%
5163019029	$274.87	0.01%	5164012077	$108.28	0.01%
5163019030	$209.31	0.01%	5164012078	$99.57	0.01%
5163019031	$194.12	0.01%	5164012079	$119.48	0.01%
5163019032	$153.34	0.01%	5164012080	$181.92	0.01%
5163019033	$180.52	0.01%	5164012081	$89.26	0.00%
5163019034	$183.72	0.01%	5164012082	$104.77	0.01%
5163019035	$177.33	0.01%	5164012083	$160.10	0.01%
5163019036	$162.13	0.01%	5164012084	$154.50	0.01%
5163019037	$149.34	0.01%	5164012085	$154.50	0.01%
5163019038	$165.33	0.01%	5164012086	$145.54	0.01%
5163019039	$157.34	0.01%	5164012087	$93.17	0.01%
5163019040	$209.31	0.01%	5164012088	$168.89	0.01%
5163019041	$193.32	0.01%	5164012089	$93.65	0.01%
5163019042	$310.05	0.02%	5164012090	$93.65	0.01%
5163019043	$263.68	0.01%	5164012091	$184.96	0.01%
5163019044	$282.07	0.02%	5164012092	$125.79	0.01%
5163019045	$316.45	0.02%	5164012093	$134.51	0.01%
5163019046	$302.86	0.02%	5164012094	$140.91	0.01%
5163019047	$367.62	0.02%	5164012095	$144.66	0.01%
5163019048	$172.53	0.01%	5164012096	$145.62	0.01%
5163019049	$154.94	0.01%	5164012097	$143.78	0.01%
5163019050	$193.32	0.01%	5164012098	$141.71	0.01%
5163019051	$170.13	0.01%	5164012099	$108.28	0.01%
5163019052	$151.74	0.01%	5164012100	$99.57	0.01%
5163019053	$214.90	0.01%	5164012101	$119.48	0.01%
5163019054	$189.32	0.01%	5164012102	$181.92	0.01%
5163019055	$199.71	0.01%	5164012103	$89.26	0.00%
5163019056	$174.13	0.01%	5164012104	$104.77	0.01%
5163019057	$212.51	0.01%	5164012105	$160.10	0.01%
5163019058	$218.10	0.01%	5164012106	$154.50	0.01%
5163019059	$222.10	0.01%	5164012107	$154.50	0.01%
5163019060	$165.33	0.01%	5164012108	$145.54	0.01%
5163019061	$145.34	0.01%	5164012109	$93.17	0.01%
5163019062	$167.73	0.01%	5164012110	$168.89	0.01%
5163019063	$218.10	0.01%	5164012111	$93.65	0.01%
5163019064	$186.12	0.01%	5164012112	$93.65	0.01%
5163019065	$207.71	0.01%	5164012113	$184.96	0.01%

5163019066	$239.69	0.01%	5164012114	$125.79	0.01%
5163019067	$272.47	0.01%	5164012115	$134.51	0.01%
5163019068	$217.30	0.01%	5164012116	$140.91	0.01%
5163019069	$238.89	0.01%	5164012117	$144.66	0.01%
5163019070	$210.11	0.01%	5164012118	$145.62	0.01%
5163019071	$202.11	0.01%	5164012119	$143.78	0.01%
5163019072	$167.73	0.01%	5164012120	$141.87	0.01%
5163019073	$175.73	0.01%	5164012121	$108.28	0.01%
5163019074	$250.09	0.01%	5164012122	$99.57	0.01%
5163019075	$238.89	0.01%	5164012123	$119.48	0.01%
5163019076	$237.29	0.01%	5164012124	$181.92	0.01%
5163019077	$183.72	0.01%	5164012125	$89.26	0.00%
5163019078	$190.92	0.01%	5164012126	$104.77	0.01%
5163019079	$195.72	0.01%	5164012127	$160.10	0.01%
5163019080	$186.12	0.01%	5164012128	$154.50	0.01%
5163019081	$195.72	0.01%	5164012129	$154.50	0.01%
5163019082	$173.33	0.01%	5164012130	$145.54	0.01%
5163019083	$187.72	0.01%	5164012131	$93.17	0.01%
5163019084	$226.10	0.01%	5164012132	$168.89	0.01%
5163019085	$180.52	0.01%	5164012133	$93.65	0.01%
5163019086	$180.52	0.01%	5164012134	$93.65	0.01%
5163019087	$181.32	0.01%	5164012135	$184.96	0.01%
5163019088	$182.12	0.01%	5164012136	$125.79	0.01%
5163019089	$209.31	0.01%	5164012137	$134.51	0.01%
5163019090	$209.31	0.01%	5164012138	$140.91	0.01%
5163019091	$198.91	0.01%	5164012139	$144.66	0.01%
5163019092	$189.32	0.01%	5164012140	$145.62	0.01%
5163019093	$218.90	0.01%	5164012141	$143.78	0.01%
5163019094	$237.29	0.01%	5164012142	$204.07	0.01%
5163019095	$198.91	0.01%	5164012143	$108.28	0.01%
5163019096	$211.71	0.01%	5164012144	$99.57	0.01%
5163019097	$258.08	0.01%	5164012145	$119.48	0.01%
5163019098	$218.90	0.01%	5164012146	$137.79	0.01%
5163019099	$180.52	0.01%	5164012147	$255.96	0.01%
5163019100	$156.54	0.01%	5164012148	$61.27	0.00%
5163019101	$142.15	0.01%	5164013003	$1,320.89	0.07%
5163019102	$175.73	0.01%	5164013009	$867.43	0.05%
5163019801	$114.48	0.01%	5164013010	$891.42	0.05%
5163021001	$3,135.35	0.17%	5164013011	$427.68	0.02%
5163021002	$1,053.30	0.06%	5164013012	$875.43	0.05%
5163021005	$501.00	0.03%	5164013013	$2,382.03	0.13%
5163021008	$1,653.65	0.09%	5164013015	$875.43	0.05%
5163021009	$397.13	0.02%	5164013021	$2,363.57	0.13%

5163021010	$397.13	0.02%	5164013022	$3,535.95	0.19%
5163021011	$1,625.80	0.09%	5164013023	$875.43	0.05%
5163021012	$397.13	0.02%	5164013024	$1,750.88	0.10%
5163021015	$397.13	0.02%	5164013025	$1,129.00	0.06%
5163021021	$1,019.85	0.06%	5164013026	$2,949.54	0.16%
5163021026	$91.68	0.01%	5164013037	$7,511.72	0.41%
5163021027	$1,433.92	0.08%	5164014002	$323.81	0.02%
5163021030	$1,033.27	0.06%	5164014003	$446.25	0.02%
5163021032	$5,781.50	0.32%	5164014004	$581.18	0.03%
5163021033	$391.02	0.02%	5164014005	$530.06	0.03%
5163021034	$710.86	0.04%	5164014006	$325.34	0.02%
5163021039	$272.77	0.01%	5164014009	$427.68	0.02%
5163021040	$233.59	0.01%	5164014010	$1,635.72	0.09%
5163021041	$238.39	0.01%	5164014011	$811.47	0.04%
5163021042	$238.39	0.01%	5164014012	$875.40	0.05%
5163021043	$238.39	0.01%	5164014015	$569.76	0.03%
5163021044	$238.39	0.01%	5164014025	$922.39	0.05%
5163021045	$239.19	0.01%	5164014026	$16,395.64	0.89%
5163021046	$171.22	0.01%	5164014027	$2,050.61	0.11%
5163021047	$199.21	0.01%	5164015023	$14,164.10	0.77%
5163021048	$199.21	0.01%	5164017002	$7,143.23	0.39%
5163021049	$199.21	0.01%	5164017003	$7,022.05	0.38%
5163021050	$191.21	0.01%	5164017006	$3,766.84	0.21%
5163021051	$167.23	0.01%	5164017008	$2,035.30	0.11%
5163021052	$240.79	0.01%	5164018004	$2,463.18	0.13%
5163021053	$102.46	0.01%	5164018005	$427.68	0.02%
5163021054	$135.24	0.01%	5164018006	$416.99	0.02%
5163021055	$132.85	0.01%	5164018007	$342.91	0.02%
5163021056	$132.85	0.01%	5164018008	$7,033.00	0.38%
5163021057	$132.85	0.01%	5164018009	$4,790.02	0.26%
5163021058	$132.85	0.01%	5164018010	$3,996.72	0.22%
5163021059	$132.85	0.01%	5164018011	$3,341.33	0.18%
5163021060	$132.85	0.01%	5164019018	$2,212.66	0.12%
5163021061	$134.45	0.01%	5164019029	$5,304.77	0.29%
5163021062	$102.46	0.01%	5164019031	$33,402.53	1.82%
5163021063	$98.47	0.01%	5164020001	$427.68	0.02%
5163021064	$113.66	0.01%	5164020002	$427.68	0.02%
5163021065	$113.66	0.01%	5164020003	$427.68	0.02%
5163021066	$113.66	0.01%	5164020011	$766.75	0.04%
5163021067	$113.66	0.01%	5164020012	$387.58	0.02%
5163021068	$93.67	0.01%	5164020013	$400.34	0.02%
5163021069	$134.45	0.01%	5164020014	$412.79	0.02%
5163021070	$135.24	0.01%	5164020015	$662.78	0.04%

5163021071	$132.85	0.01%	5164020016	$437.76	0.02%
5163021072	$132.85	0.01%	5164020017	$846.65	0.05%
5163021073	$132.85	0.01%	5164020021	$5,570.41	0.30%
5163021074	$132.85	0.01%	5164020023	$1,867.83	0.10%
5163021075	$132.85	0.01%	5164020028	$3,940.30	0.21%
5163021076	$132.85	0.01%	5164021001	$1,638.78	0.09%
5163021077	$134.45	0.01%	5164021004	$1,388.33	0.08%
5163021078	$102.46	0.01%	5164021005	$616.84	0.03%
5163021079	$98.47	0.01%	5164021006	$3,096.38	0.17%
5163021080	$113.66	0.01%	5164021007	$2,320.89	0.13%
5163021081	$113.66	0.01%	5164021008	$1,857.14	0.10%
5163021082	$113.66	0.01%	5164021009	$3,261.04	0.18%
5163021083	$113.66	0.01%	5164021015	$188.58	0.01%
5163021084	$93.67	0.01%	5164021016	$231.75	0.01%
5163021085	$134.45	0.01%	5164021017	$219.76	0.01%
5163021086	$135.24	0.01%	5164021018	$238.95	0.01%
5163021087	$132.85	0.01%	5164021019	$223.76	0.01%
5163021088	$132.85	0.01%	5164021020	$209.37	0.01%
5163021089	$132.85	0.01%	5164021021	$152.60	0.01%
5163021090	$132.85	0.01%	5164021022	$138.21	0.01%
5163021091	$132.85	0.01%	5164021023	$118.22	0.01%
5163021092	$132.85	0.01%	5164021024	$111.82	0.01%
5163021093	$134.45	0.01%	5164021025	$122.22	0.01%
5163021094	$102.46	0.01%	5164021026	$109.42	0.01%
5163021095	$98.47	0.01%	5164021027	$104.63	0.01%
5163021096	$113.66	0.01%	5164021028	$101.43	0.01%
5163021097	$113.66	0.01%	5164021029	$156.60	0.01%
5163021098	$113.66	0.01%	5164021030	$82.56	0.00%
5163021099	$113.66	0.01%	5164021031	$72.40	0.00%
5163021100	$93.67	0.01%	5164021032	$73.12	0.00%
5163021101	$134.45	0.01%	5164021033	$118.14	0.01%
5163021102	$8,609.55	0.47%	5164021034	$111.98	0.01%
5163021103	$278.58	0.02%	5164021035	$114.78	0.01%
5163021104	$217.01	0.01%	5164021036	$136.85	0.01%
5163021105	$252.19	0.01%	5164021037	$73.44	0.00%
5163021106	$211.41	0.01%	5164021038	$90.15	0.00%
5163021107	$249.79	0.01%	5164021039	$101.03	0.01%
5163021108	$209.81	0.01%	5164021040	$156.60	0.01%
5163021109	$249.79	0.01%	5164021041	$121.82	0.01%
5163021110	$208.21	0.01%	5164021042	$108.70	0.01%
5163021111	$249.79	0.01%	5164021043	$117.26	0.01%
5163021112	$209.81	0.01%	5164021044	$107.18	0.01%
5163021113	$249.79	0.01%	5164021045	$82.56	0.00%

5163021114	$210.61	0.01%	5164021046	$72.40	0.00%
5163021115	$264.18	0.01%	5164021047	$73.12	0.00%
5163021116	$210.61	0.01%	5164021048	$118.14	0.01%
5163021117	$104.27	0.01%	5164021049	$111.98	0.01%
5163021118	$111.47	0.01%	5164021050	$114.78	0.01%
5163021119	$110.67	0.01%	5164021051	$136.85	0.01%
5163021120	$109.87	0.01%	5164021052	$73.44	0.00%
5163021121	$110.67	0.01%	5164021053	$90.15	0.00%
5163021122	$111.47	0.01%	5164021054	$101.03	0.01%
5163021123	$114.67	0.01%	5164021055	$156.60	0.01%
5163021124	$101.07	0.01%	5164021056	$121.82	0.01%
5163021125	$104.27	0.01%	5164021057	$108.70	0.01%
5163021126	$98.68	0.01%	5164021058	$117.26	0.01%
5163021127	$111.47	0.01%	5164021059	$107.18	0.01%
5163021128	$97.88	0.01%	5164021060	$82.56	0.00%
5163021129	$110.67	0.01%	5164021061	$72.40	0.00%
5163021130	$97.88	0.01%	5164021062	$73.12	0.00%
5163021131	$109.87	0.01%	5164021063	$118.14	0.01%
5163021132	$97.88	0.01%	5164021064	$111.98	0.01%
5163021133	$110.67	0.01%	5164021065	$114.78	0.01%
5163021134	$97.88	0.01%	5164021066	$136.85	0.01%
5163021135	$111.47	0.01%	5164021067	$73.44	0.00%
5163021136	$102.67	0.01%	5164021068	$90.15	0.00%
5163021137	$114.67	0.01%	5164021069	$101.03	0.01%
5163021138	$107.47	0.01%	5164021070	$156.60	0.01%
5163021139	$104.27	0.01%	5164021071	$121.82	0.01%
5163021140	$98.68	0.01%	5164021072	$108.70	0.01%
5163021141	$111.47	0.01%	5164021073	$117.26	0.01%
5163021142	$97.88	0.01%	5164021074	$107.18	0.01%
5163021143	$110.67	0.01%	5164021075	$82.56	0.00%
5163021144	$97.88	0.01%	5164021076	$72.40	0.00%
5163021145	$107.47	0.01%	5164021077	$73.12	0.00%
5163021146	$97.88	0.01%	5164021078	$118.14	0.01%
5163021147	$110.67	0.01%	5164021079	$111.98	0.01%
5163021148	$97.88	0.01%	5164021080	$114.78	0.01%
5163021149	$111.47	0.01%	5164021081	$136.85	0.01%
5163021150	$102.67	0.01%	5164021082	$73.44	0.00%
5163021151	$114.67	0.01%	5164021083	$90.15	0.00%
5163021152	$132.26	0.01%	5164021084	$101.03	0.01%
5163021153	$130.66	0.01%	5164021085	$156.60	0.01%
5163021154	$122.66	0.01%	5164021086	$121.82	0.01%
5163021155	$140.25	0.01%	5164021087	$108.70	0.01%
5163021156	$118.66	0.01%	5164021088	$117.26	0.01%

5163021157	$136.25	0.01%	5164021089	$107.18	0.01%
5163021158	$120.26	0.01%	5164021090	$82.56	0.00%
5163021159	$136.25	0.01%	5164021091	$72.40	0.00%
5163021160	$120.26	0.01%	5164021092	$73.12	0.00%
5163021161	$137.05	0.01%	5164021093	$118.14	0.01%
5163021162	$123.46	0.01%	5164021094	$111.98	0.01%
5163021163	$141.85	0.01%	5164021095	$114.78	0.01%
5163021164	$102.67	0.01%	5164021096	$136.85	0.01%
5163021165	$114.67	0.01%	5164021097	$73.44	0.00%
5163021167	$1,217.91	0.07%	5164021098	$90.15	0.00%
5163021168	$391.55	0.02%	5164021099	$101.03	0.01%
5163021169	$410.74	0.02%	5164021100	$156.60	0.01%
5163021170	$395.55	0.02%	5164021101	$121.82	0.01%
5163021172	$151.96	0.01%	5164021102	$108.70	0.01%
5163021173	$147.16	0.01%	5164021103	$117.26	0.01%
5163021174	$151.96	0.01%	5164021104	$107.18	0.01%
5163021175	$148.76	0.01%	5164021105	$185.38	0.01%
5163021176	$148.76	0.01%	5164021106	$72.64	0.00%
5163021177	$148.76	0.01%	5164021107	$366.88	0.02%
5163021178	$148.76	0.01%	5164021108	$107.82	0.01%
5163021179	$151.96	0.01%	5164021109	$111.02	0.01%
5163021180	$115.98	0.01%	5164021110	$187.78	0.01%
5163021181	$107.99	0.01%	5164021111	$73.44	0.00%
5163021182	$114.38	0.01%	5164021112	$213.36	0.01%
5163021183	$100.79	0.01%	5164021113	$189.38	0.01%
5163021184	$121.58	0.01%	5164021114	$162.19	0.01%
5163021185	$103.99	0.01%	5164021115	$156.60	0.01%
5163021186	$114.38	0.01%	5164021116	$147.24	0.01%
5163021187	$101.59	0.01%	5164021117	$159.79	0.01%
5163021188	$110.38	0.01%	5164021118	$166.19	0.01%
5163021189	$95.99	0.01%	5164021119	$1,540.41	0.08%
5163021190	$107.19	0.01%	5164021120	$365.80	0.02%
5163021191	$119.98	0.01%	5164021121	$6,880.77	0.38%
5163021192	$115.98	0.01%	5164022002	$2,631.83	0.14%
5163021193	$107.99	0.01%	5164022003	$2,153.85	0.12%
5163021194	$114.38	0.01%	5164022004	$4,295.34	0.23%
5163021195	$100.79	0.01%	5164022005	$859.56	0.05%
5163021196	$121.58	0.01%	5164022008	$4,031.60	0.22%
5163021197	$103.99	0.01%	5164022010	$1,145.65	0.06%
5163021198	$114.38	0.01%	5164022011	$4,535.22	0.25%
5163021199	$110.38	0.01%	5164022012	$8,055.73	0.44%
5163021200	$101.59	0.01%	5164023004	$1,146.03	0.06%
5163021201	$107.19	0.01%	5164023007	$6,257.54	0.34%

5163021202	$107.99	0.01%	5164023015	$1,130.75	0.06%
5163021203	$119.98	0.01%	5164023016	$1,130.75	0.06%
5163021204	$157.56	0.01%	5164023019	$1,130.30	0.06%
5163021205	$124.78	0.01%	5164023020	$2,148.33	0.12%
5163021206	$128.77	0.01%	5164023021	$1,609.15	0.09%
5163021207	$131.17	0.01%	5164023022	$328.40	0.02%
5163021208	$122.38	0.01%	5164023023	$1,906.99	0.10%
5163021209	$116.78	0.01%	5164023024	$2,263.80	0.12%
5163021210	$149.56	0.01%	5164023025	$2,120.84	0.12%
5163021211	$203.13	0.01%	5166002009	$320.76	0.02%
5163021212	$119.18	0.01%	5166002011	$852.00	0.05%
5163021213	$126.38	0.01%	5166002012	$22.91	0.00%
5163021214	$134.37	0.01%	5166002018	$1,414.33	0.08%
5163021215	$128.77	0.01%	5166002019	$2,517.69	0.14%
5163021216	$123.98	0.01%	5166002020	$1,564.65	0.09%
5163021217	$128.77	0.01%	5166002021	$2,589.76	0.14%
5163021218	$112.78	0.01%	5166002027	$191.47	0.01%
5163021219	$116.78	0.01%	5166002028	$170.68	0.01%
5163021220	$178.35	0.01%	5166002029	$185.88	0.01%
5163021221	$143.97	0.01%	5166002030	$179.48	0.01%
5163021222	$145.56	0.01%	5166002031	$179.48	0.01%
5163021223	$151.16	0.01%	5166002032	$181.88	0.01%
5163021224	$134.37	0.01%	5166002033	$204.27	0.01%
5163021225	$124.78	0.01%	5166002034	$232.25	0.01%
5163021226	$128.77	0.01%	5166002035	$179.48	0.01%
5163021227	$126.38	0.01%	5166002036	$225.85	0.01%
5163021228	$128.77	0.01%	5166002037	$243.44	0.01%
5163021229	$112.78	0.01%	5166002038	$225.05	0.01%
5163021230	$128.77	0.01%	5166002039	$216.26	0.01%
5163021231	$178.35	0.01%	5166002040	$161.09	0.01%
5163021232	$151.16	0.01%	5166002041	$167.49	0.01%
5163021233	$134.37	0.01%	5166002042	$180.28	0.01%
5163021234	$124.78	0.01%	5166002043	$180.28	0.01%
5163021235	$128.77	0.01%	5166002044	$165.89	0.01%
5163021236	$126.38	0.01%	5166002045	$167.49	0.01%
5163021237	$128.77	0.01%	5166002046	$8,190.88	0.45%
5163021238	$112.78	0.01%	5166003001	$1,941.58	0.11%
5163021239	$128.77	0.01%	5166003002	$862.92	0.05%
5163021801	$134.41	0.01%	5166003005	$1,070.66	0.06%
5163022001	$531.01	0.03%	5166003006	$5,977.11	0.33%
5163022002	$381.86	0.02%	5166003010	$2,922.45	0.16%
5163022003	$1,403.36	0.08%	5166003012	$3,157.08	0.17%
5163022005	$652.71	0.04%	5166003013	$2,141.03	0.12%

5163022006	$812.67	0.04%	5166004004	$1,558.97	0.09%
5163022007	$1,168.45	0.06%	5166004005	$641.52	0.04%
5163022016	$1,058.15	0.06%	5166004006	$1,376.01	0.08%
5163022017	$1,496.70	0.08%	5166004024	$599.93	0.03%
5163022018	$1,797.21	0.10%	5166004025	$194.82	0.01%
5163022019	$1,985.57	0.11%	5166004027	$2,469.85	0.13%
5163022020	$1,818.99	0.10%	5166012010	$906.06	0.05%
5163022022	$526.96	0.03%	5166012011	$810.18	0.04%
5163022023	$1,860.73	0.10%	5166012019	$687.34	0.04%
5163022024	$2,801.53	0.15%	5166012037	$5,496.31	0.30%
5163022025	$2,371.79	0.13%	5166012043	$540.43	0.03%
5163023001	$903.30	0.05%	5166012044	$705.67	0.04%
5163023002	$171.86	0.01%	5166013010	$47,121.61	2.57%
5163024009	$4,803.74	0.26%	5166014001	$1,193.30	0.07%
5163024011	$1,742.96	0.10%	5166014003	$2,438.65	0.13%
5163024012	$3,637.90	0.20%	5166014005	$657.09	0.04%
5163024013	$5,069.21	0.28%	5166014006	$427.68	0.02%
5163024014	$2,082.25	0.11%	5166014007	$504.05	0.03%
5163025001	$1,525.69	0.08%	5166014008	$875.43	0.05%
5163025002	$1,776.56	0.10%	5166014009	$579.60	0.03%
5163025003	$515.51	0.03%	5166014010	$747.50	0.04%
5163025004	$3,090.70	0.17%	5166014011	$453.24	0.02%
5163025007	$3,624.19	0.20%	5166014012	$5,911.81	0.32%
5163025009	$10,783.64	0.59%	5166015002	$1,750.86	0.10%
5163025010	$10,839.49	0.59%	5166015003	$1,750.86	0.10%
5163026001	$5,103.27	0.28%	5166015004	$683.54	0.04%
5163026002	$785.04	0.04%	5166015009	$481.14	0.03%
5163026003	$862.83	0.05%	5166015019	$2,778.17	0.15%
5163026004	$940.52	0.05%	5166015020	$1,604.43	0.09%
5163026005	$1,016.25	0.06%	5166016001	$856.48	0.05%
5163026006	$1,091.94	0.06%	5166016002	$667.55	0.04%
5163026007	$635.49	0.03%	5166016003	$433.03	0.02%
5163026008	$2,554.85	0.14%	5166016013	$427.68	0.02%
5163027003	$381.86	0.02%	5166016014	$427.68	0.02%
5163027009	$2,008.34	0.11%	5166016015	$3,064.01	0.17%
5163027010	$1,784.73	0.10%	5166016016	$2,222.49	0.12%
5163027011	$2,062.88	0.11%	5166016017	$2,345.47	0.13%
5163027012	$1,875.77	0.10%	5166016019	$6,394.39	0.35%
5163027013	$411.64	0.02%	5166016020	$1,359.86	0.07%
5163027017	$1,497.26	0.08%	5166017004	$758.47	0.04%
5163027018	$2,926.53	0.16%	5166017005	$872.23	0.05%
5163028001	$252.15	0.01%	5166017006	$2,646.36	0.14%
5163028002	$261.74	0.01%	5166017007	$1,738.07	0.09%

5163028003	$95.44	0.01%	5166017008	$1,323.18	0.07%
5163028004	$217.77	0.01%	5166017009	$1,596.49	0.09%
5163028005	$101.83	0.01%	5166017010	$3,843.52	0.21%
5163028006	$252.95	0.01%	5166017011	$1,703.47	0.09%
5163028007	$131.42	0.01%	5166017012	$858.42	0.05%
5163028008	$213.77	0.01%	5166017013	$875.43	0.05%
5163028009	$124.22	0.01%	5166017015	$1,116.94	0.06%
5163028010	$241.76	0.01%	5166017016	$2,183.71	0.12%
5163028011	$178.59	0.01%	5166018001	$1,789.24	0.10%
5163028012	$220.17	0.01%	5166018012	$534.60	0.03%
5163028013	$222.57	0.01%	5166018014	$8,088.26	0.44%
5163028014	$240.16	0.01%	5166032011	$1,588.06	0.09%
5163028015	$244.15	0.01%	5166032049	$6,950.44	0.38%
5163028016	$226.56	0.01%	5166032050	$5,401.80	0.29%
5163028017	$243.35	0.01%	5166033004	$2,211.72	0.12%
5163028018	$277.74	0.02%	5166034008	$16,781.43	0.92%
5163028019	$215.37	0.01%	5166034009	$8,241.24	0.45%
5163028020	$165.00	0.01%	5166034016	$11,660.37	0.64%
5163028021	$103.43	0.01%	5173001017	$15,280.30	0.83%
5163028022	$85.04	0.00%	5173003001	$1,232.48	0.07%
5163028023	$176.19	0.01%	5173003002	$2,161.13	0.12%
5163028024	$90.64	0.00%	5173003010	$6,970.37	0.38%
5163028025	$101.83	0.01%	5173003011	$1,186.81	0.06%
5163028026	$108.23	0.01%	5173003012	$1,485.42	0.08%
5163028027	$100.23	0.01%	5173004015	$3,743.74	0.20%
5163028028	$113.03	0.01%	5173013014	$1,039.64	0.06%
5163028029	$96.24	0.01%	5173013020	$6,211.68	0.34%
5163028030	$104.23	0.01%	5173014001	$748.96	0.04%
5163028031	$103.43	0.01%	5173014002	$478.47	0.03%
5163028032	$114.63	0.01%	5173014003	$632.05	0.03%
5163028033	$101.83	0.01%	5173015001	$1,080.56	0.06%
5163028034	$101.83	0.01%	5173015002	$528.87	0.03%
5163028035	$158.60	0.01%	5173015006	$9,229.82	0.50%
5163028036	$85.04	0.00%	5173015008	$306.71	0.02%
5163028037	$117.82	0.01%	5173015009	$892.10	0.05%
5163028038	$158.60	0.01%	5173015011	$2,921.23	0.16%
5163028039	$115.43	0.01%	5173015012	$460.14	0.03%
5163028040	$139.41	0.01%	5173015013	$460.14	0.03%
5163028041	$163.40	0.01%	5173015014	$153.35	0.01%
5163028042	$90.64	0.00%	5173015015	$638.57	0.03%
5163028043	$155.40	0.01%	5173015016	$1,678.70	0.09%
5163028044	$101.83	0.01%	5173016001	$1,632.26	0.09%
5163028045	$134.62	0.01%	5173016005	$6,273.90	0.34%

5163028046	$108.23	0.01%	5173016008	$8,836.54	0.48%
5163028047	$148.21	0.01%	5173017004	$731.87	0.04%
5163028048	$100.23	0.01%	5173017006	$4,604.14	0.25%
5163028049	$129.82	0.01%	5173017008	$11,710.48	0.64%
5163028050	$113.83	0.01%	5173018001	$4,457.80	0.24%
			5173019006	$12,920.34	0.70%
			5173019011	$3,752.80	0.20%
			5173019802	$265.01	0.01%
			5173020813	$1,713.77	0.09%
			5173021905	$3,958.79	0.22%
			5173021906	$797.78	0.04%
			5173023903	$9,442.84	0.52%
			Private Parcels	$1,517,253.33	82.79%
			Publicly-Owned Parcels	$315,444.67	17.21%
			Total All Parcels	**$1,832,698.00**	**100.00%**