

CITY OF CULVER CITY

Fiscal Year 2026/27 Engineer's Report For:

**Benefit Assessment District
West Washington Boulevard No. 3**

May 2026

Prepared by:



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1. ENGINEER'S LETTER

WHEREAS, the City Council of the City of Culver City (the "City"), State of California, under the Culver City Municipal Code (the "CCMC"), adopted its Resolution Initiating Proceedings for the Annual Levy of Assessments and Ordering the Preparation of an Engineer's Report (the "Resolution of Initiation") for the Benefit Assessment District West Washington Boulevard No. 3 (the "District");

WHEREAS, the Resolution of Initiation directed NBS to prepare and file an Engineer's Report (the "Report") presenting plans and specifications describing the general nature, location, and extent of the improvements to be maintained, an estimate of cost of the maintenance, operations and servicing of the improvements for the District for the referenced fiscal year, a diagram for the District, showing the area and properties proposed to be assessed, and an assessment of the estimated costs of the maintenance, operations and servicing the improvements, assessing the net amount upon the assessable lots or parcels within the District in proportion to the special benefit received;

NOW THEREFORE, the following assessment is made to cover the portion of the estimated cost of maintenance, operation, and servicing of said improvements to be paid by the assessable real Property within the District in proportion to the special benefit received:

SUMMARY OF ASSESSMENT

Description	Amount
Total Budget Costs	\$37,529.75
Less General Benefit Portion (8.61%)	(3,230.58)
Less Carryover from Improvement Fund	(0.00)
Less Rounding Adjustment	(3.86)
Balance to Be Assessed	\$34,295.31

SUMMARY OF ASSESSMENT RATE

Land Use Type	Actual Assessment Rate Per Frontage Ft	Actual Assessment Rate Per Building Sq Ft
Commercial Property	\$6.33821	\$0.04323
Apartment Property	6.33820	0.04323
Condominium Property	3.16892	0.02161
Public/Non-Profit Property	3.16906	0.02161

2. INTRODUCTION

2.1 District

The City desires to levy an assessment within the District to fund certain improvements, as described in Section 3 of this Report. The proposed assessment is subject to the substantive and procedural requirements described in Section 4, Article XIII D of the California Constitution ("Article XIII D").

The assessment is authorized under Chapter 15.01 of the CCMC.

2.2 Boundaries of the District

The District includes those properties in the City fronting West Washington Boulevard between Beethoven Street to the east and Glencoe Avenue to the west.

2.3 Legislative Context

This Report is intended to comply with Article XIII D and the CCMC requirements. The following describes the legislative context within which this Report is written.

In 1996, California Voters adopted Proposition 218, the "Right to Vote on Taxes Act," which added Articles XIII C and XIII D to the California Constitution. Article XIII D imposes certain substantive and procedural requirements on any agency that wishes to levy special assessments.

The substantive requirements are twofold: (1) assessments can only be imposed for a "special benefit" conferred on an assessed parcel, and (2) assessments must be in proportion to, and no greater than, the special benefit conferred on an assessed parcel.

The special benefit and proportionality requirements are described in Section 4, Subdivision (a) of Article XIII D: "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 imposed. The proportionate special benefit derived by each identified parcel shall be determined concerning 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. No assessment shall be imposed on any parcel that 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. ..."

In addition to its substantive requirements, Article XIII D imposes certain procedural requirements, which include preparing an engineer's Report, providing written notice to property owners, providing assessment protest ballots to property owners, holding a public hearing, and tabulating the assessment protest ballots.

2.4 Court Rulings

Since the initial passage of Proposition 218, several court rulings have helped provide context and direction on the practical implementation procedures and requirements for levying assessments. Several of the key concepts from these rulings are summarized below.

2.4.1 GENERAL BENEFIT

Article XIII D requires an agency to separate the general benefits from the special benefits conferred because only special benefits are assessable.

The Court of Appeal in *Golden Hills Neighborhood Assn., Inc. v. City of San Diego* (2011) (Golden Hills) clarified this concept by stating, "Separation and quantification of general and special benefits must be accomplished by apportioning the cost of a service or improvement between the two and assessing property owners only for the portion of the cost representing special benefits."

The Court of Appeal in *Beutz v. County of Riverside* (2010) (Beutz) quoted from the Legislative Analyst Office's pamphlet titled "Understanding Proposition 218," which states an agency must "estimate the amount of special benefit landowners would receive from the project or service, as well as the amount of 'general benefit.' This step is needed because Proposition 218 allows local government to recoup only the proportionate share of cost from assessments to provide the special benefit."

The Court in *Beutz* furthered this idea, stating, "Separating the general from the special benefits of a public improvement project and estimating the quantity of each concerning the other is essential if an assessment is to be limited to the special benefits."

2.4.2 BENEFIT-BASED NOT COST-BASED

In *Bonander v. Town of Tiburon* (2009) (Tiburon), the Court of Appeal clarified that assessments must be apportioned based on benefit rather than cost. The Court stated, "Proportionate special benefit is the basis upon which a project's total assessable costs are apportioned among parcels within an assessment district."

The assessment of a particular property cannot be based on the relative cost of the improvements but on the special benefit conferred on such Property. The Court in *Tiburon* also stated, "An assessment represents the entirety of the cost of the improvement or property-related service, less any amount attributable to general benefits (which may not be assessed), allocated to individual properties in proportion to the relative special benefit conferred on the property."

2.4.3 PUBLIC PROPERTY

Section 4, Subdivision (a) of Article XIII D states, in part, "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 receive no special benefit." Historically, there were differing opinions about the application of this requirement. The language in Article XIII D seemed clear that publicly owned Property could not be exempted, but it was unclear whether the language required publicly owned Property to be assessed.

The Court of Appeal in *Manteca Unified School District v. Reclamation District No. 17 et al.* (2017) (Manteca) clarified this issue by stating, "Section 4, subdivision (a) of article XIII D of the California Constitution unambiguously conditions any continuing benefit assessment exemption on a showing by clear and convincing evidence of no special benefit."

2.4.4 IMPRECISION

The Court in Tiburon acknowledged the difficulty of precisely assigning and measuring special benefits, stating, "Any attempt to classify special benefits conferred on particular properties and to assign relative weights to those benefits will necessarily involve some degree of imprecision."

The Court in Tiburon said that a formula assigning equal weight to different special benefits "may be a legally justifiable approach to measuring and apportioning special benefits, [but] it is not necessarily the only valid approach. However, whichever approach is taken to measuring and apportioning special benefits, it must be both defensible and consistently applied."

3. IMPROVEMENTS

3.1 Median Maintenance

The District will fund the maintenance of seven proposed medians along West Washington Boulevard between Glencoe Avenue to the west and Beethoven Street to the east. The maintenance shall include, but not be limited to, landscaping, lighting, and appurtenant facilities. The assessment revenues may be used to fund the costs of labor, materials, utilities, repairs, contracting services, a contingency account, and administration as necessary to maintain the medians in a healthy and satisfactory condition. These maintenance and related services are collectively called the "Improvements."

4. ASSESSMENT RATES

4.1 Maximum and Actual Assessment Rates

The rates below represent the maximum and actual assessment rates for Fiscal Year 2026/27:

Land Use Type	Maximum Assessment Rate Per Frontage Ft	Maximum Assessment Rate Per Building Sq Ft	Actual Assessment Rate Per Frontage Ft	Actual Assessment Rate Per Building Sq Ft
Commercial Property	\$6.34180	\$0.04325	\$6.33821	\$0.04323
Apartment Property	6.34174	0.04325	6.33820	0.04323
Condominium Property	3.17080	0.02162	3.16892	0.02161
Public/Non-Profit Property	3.17093	0.02162	3.16906	0.02161

Future changes to parcel characteristics (building, Frontage, and land use) will cause changes in the total assessment revenue. The assessment revenue for any given year will be the product of the District's parcel characteristics and the budget in effect for such fiscal year. For example, development within the District that increases the overall building square footage will increase assessment revenue, even if assessment rates are not increased.

4.2 Annual Maximum Assessment Rate Increases

Each year, the maximum assessment rates will be increased by the percentage change in the Consumer Price Index for All Urban Consumers (CPI-U) for the Los Angeles-Long Beach-Anaheim area for February, up to a maximum of five percent (5%). In no event shall the maximum assessment rates decrease. If, in the future, the Bureau of Labor Statistics discontinues or alters the CPI-U, the City shall select a comparable index as a replacement.

In any given year, the assessments may be levied at any rate sufficient to meet the estimated budget as long as the actual rates do not exceed the maximum rates for that year.

4.3 Rate Development

The rates in Section 4.1 result from a detailed analysis presented in Sections 6 through 9 of this Report.

4.4 Data for Annual Assessment Calculations

Each year, as part of the assessment calculation procedures, the City or its designated consultant shall determine the land use type for each parcel based on the County Assessor's use code or other supplementary information made available and deemed reliable. The parcel characteristics of building square footage shall similarly be based on the County Assessor's secured rolled data for the applicable year. They may be supplemented with other reliable data sources as well. The Frontage of each parcel shall be determined by reference to the County Assessor's parcel maps or, if necessary, GIS data.

Parcel characteristics, including land use type and building square footage, may change assessment amounts over time.

4.4.1 MIXED-USE

Parcels in the District may have multiple land uses and could be categorized as having more than one of the identified land use types. If the City or its consultant is made aware of a parcel with more than one land use type, the following shall apply:

If multiple land use types exist on one parcel, but those land use types have the same assessment rates, the City or its consultant shall select the most appropriate designation and levy the applicable assessment rates.

If there are multiple land use types on one parcel, and those land use types have different assessment rates, the City or its consultant shall attempt to assign the actual building square footage to each land use type. Based on the proportionate share of actual building square footage, the City or its consultant shall then apply the total underlying frontage feet in proportions equal to the building square footage. After each land use type is assigned building square feet and frontage feet, the City or its consultant shall levy the applicable assessment rates upon the respective land use type.

For example, if a parcel has both Commercial and Public/Non-Profit uses, the Commercial land use represents 40% of the total building square footage. The public/non-profit land use represents 60% of the total building square footage, and the Frontage of the underlying lot shall be assigned 40% to the commercial land use and 60% to the public/non-profit land use. Those characteristics assigned to the Commercial land use shall be levied at the Commercial assessment rates, and those assigned to the Public/Non-Profit land use shall be levied at the Public/Non-Profit assessment rates.

If multiple land use types are on one parcel and have different assessment rates, but data sufficient to delineate the building square footage is unavailable, the City or its consultant shall choose the most appropriate land use type and levy according to those rates.

4.5 Appeals

Suppose any property owner believes the data used to calculate the assessment is inaccurate for any reason. In that case, the property owner shall submit, in writing, a request for review to the City. The property owner shall provide documentation needed to support the request for review. The City or its designated consultant shall review the request and respond to the property owner. The property owner must be current in paying all assessments when filing the request for review and remain current during the review process. The property owner should continue paying regular property taxes due according to the County's due dates.

Suppose the review conducted by the City or its designated consultant changes any parcel characteristics used to compute the assessment. In that case, the City or its designated consultant shall recalculate the assessment. The assessment rates applied in such fiscal year shall be used when recalculating the assessments. Only the assessment for the parcel or parcels subject to review shall be recalculated.

If the recalculated assessment is less than the amount submitted to the County on the secured property tax roll, the difference shall be credited back to the property owner. This credit shall be limited to the current and prior fiscal year, if applicable. The "fiscal year" shall follow the County's fiscal year for property taxes, from July 1 to June 30. The applicable fiscal year shall be determined by the date the request for review is submitted to the City.

For example, if a request for review is submitted to the City during Fiscal Year 2026/27, the Fiscal Year 2026/27 and 2025/26 assessments will be reviewed. The property owner's credit shall be limited to any difference calculated for Fiscal Year 2026/27 (the current fiscal year) and Fiscal Year 2025/26 (the prior fiscal year).

The credit may be provided as a check to the property owner, an adjustment to the current year's property tax roll (if possible), or a credit to the succeeding year's assessment, thereby reducing the amount placed on the secured property tax roll for such year.

If the recalculated assessment is greater than the amount submitted to the County on the secured property tax roll, the City or its designated consultant shall apply the recalculated assessment to the succeeding year's property tax roll, and no adjustments shall be made to the assessments of the prior or current fiscal years.

In any dispute over parcel characteristic data used to compute assessments, the City shall make a conclusive determination, and its decision will be final.

4.6 Method of Collection

The assessments will be collected annually on the County's secured property tax roll. The assessments will be subject to the County's assigned due dates and late penalties. However, the City may collect the assessments alternately (including directly billing the property owner) as deemed appropriate or necessary by the City.

5. SPECIAL BENEFITS

The Improvements will confer special benefits upon certain parcels within the District. This section describes those special benefits.

5.1 Improved Aesthetics

The Improvements will confer aesthetic benefits. The median maintenance, including landscaping and lighting, is designed to improve the visual appearance of the area immediately surrounding properties within the District. Research shows that when areas where consumers conduct business are more aesthetically pleasing, they are also more desirable (Vilnai-Yavetz, 2010). This desirability applies not just to Commercial Property but to other property types. Therefore, the Improvements will confer aesthetic benefits to the properties within the District.

5.2 Increased Economic Activity

The Improvements that confer aesthetic benefits will also confer economic benefits to certain parcels. The Improvements will create a more aesthetically pleasing environment, which has been shown to "increase consumer's intentions to spend money" (Vilnai-Yavetz 2010). This phenomenon also applies to apartment property, as the aesthetically pleasing environment creates higher demand from tenants and increases rent potential for owners of this type of Property. Therefore, the Improvements will also confer economic benefits to Commercial and Apartment Properties within the District.

6. SPECIAL BENEFIT DISTRIBUTION

As described in the Introduction, once special benefits are identified, they must be assigned based on each parcel's estimated proportionate special benefit.

6.1 Parcel Characteristics

The following parcel characteristics are used to determine each parcel's proportionate special benefit:

- Building square footage
- Linear Frontage

It is believed that parcels of the same use will experience different degrees of special benefit in relation to their building size and linear Frontage differences. For example, a parcel with a large building will experience greater special benefits than a small one. Accordingly, as building size and linear frontage increase, parcels receive proportionately greater special benefits. Therefore, these parcel characteristics are deemed appropriate for determining proportional special benefits.

A relative factor is determined to relate differing parcel characteristics to one another.

6.1.1 BUILDING FACTOR

At District formation, the average building size was 3,301.30 square feet. Each parcel's actual building size was divided by the average building size to determine a Building Factor.

$$\frac{\text{Parcel's Building Sq Ft}}{\text{District's Average Building Sq Ft}} = \text{Parcel's Building Factor}$$

6.1.2 FRONTAGE FACTOR

At the District formation, the average linear Frontage was 50.69 feet. Each parcel's actual linear Frontage was divided by the average linear Frontage to determine a Frontage Factor.

$$\frac{\text{Parcel's Frontage Ft}}{\text{District's Average Frontage Ft}} = \text{Parcel's Frontage Factor}$$

6.1.3 FACTOR WEIGHTING

The Improvements will be provided largely linearly, i.e., median maintenance will occur along West Washington Boulevard within the District. In addition, all pedestrian and vehicular traffic must travel along the Frontage of a property (often the entire Frontage) but may only experience a small portion of the building's square footage. Because the Improvements are linear, a greater weight is allocated to the frontage factor. To reflect the additional value placed on Frontage, the weighting of factors is adjusted to reflect a 70%/30% split between the Frontage Factor and Building Factor.

Therefore, the weighting is applied as follows:

Factor	Weight
Building	30%
Frontage	70%

To reflect this weighted apportionment in the Special Benefit Point calculations, the Frontage Factor will be multiplied by $2\frac{1}{3}$. This increases the weight of the Frontage Factor to achieve the weights noted above.

Changes to the underlying characteristics of a parcel, such as increases/decreases in building square footage, will cause this 70/30 relationship to change. However, maximum assessment rates in the future will be determined by increasing these initial assessment rates by a Cost-of-Living Inflation, as described in Section 4.2 of this Report.

6.2 Land Use Types

In addition to building size and linear Frontage, a parcel's land use type will also affect the special benefits received. Land Use Benefit Points were assigned after calculating each parcel's characteristic factor. These benefit points correspond to the special benefits described in Section 5.

Each parcel within the district boundary is assigned a land use type to determine the special benefits received. Below is a description of the land use type categories to be assessed within the District.

Commercial Property consists of parcels used for commercial or for-profit purposes, including retail, offices, restaurants, commercial garages, private schools, hotels/motels, medical/dental offices, hospitals, parking lots, and privately owned pay-to-use parking structures.

Apartment Property consists of duplexes, triplexes, fourplexes, and apartment buildings used exclusively for residential rental purposes.

Condominium Property consists of condominiums used exclusively for residential purposes.

Public/Non-Profit Property consists of the following:

- Parcels are used for public purposes, including police and fire stations, parks, public schools, libraries, and other government administration offices.
- Parcels owned by a public utility.
- Parcels owned by a 501 (c) organization.

As described below, some special benefits are conferred upon all land use types, and others are conferred only upon certain land use types.

6.2.1 APPORTIONING AESTHETIC BENEFIT

All assessable land use types will enjoy the aesthetic benefits conferred by the Improvements. The benefit of visual appeal is not restricted to a particular land use. All parcels can enjoy a more attractive public environment irrespective of land use type. Accordingly, each assessable land use type will be assigned one Aesthetic Benefit Point.

6.2.2 APPORTIONING ECONOMIC ACTIVITY BENEFIT

Condominium Property is generally not concerned with attracting customers and tenants, as its land-use status is that of a single unit's individual, private owner. Therefore, the Condominium Property is assigned zero Economic Activity Benefit Points.

This contrasts with Apartment Property, concerned with attracting and keeping tenants. In this way, Apartment Property receives economic benefits from the Improvements. Thus, the Apartment Property will receive one Economic Activity Benefit Point.

Commercial Property receives economic benefits from the Improvements, as well. As noted earlier, the Improvements will create a more aesthetically pleasing environment, which has been shown to "increase consumer's intentions to spend money" (Vilnai-Yavetz 2010). Thus, Commercial Property concerned with customer attraction will receive one Economic Activity Benefit Point.

Public/Non-Profit Property is not concerned with customers or tenants like Commercial Property or Apartment Property. Neither is Public/Non-Profit Property a for-profit endeavor. Therefore, Public/Non-Profit Property will be assigned zero Economic Activity Benefit Points.

6.2.3 LAND USE BENEFIT POINT SUMMARY

The table below summarizes the Land Use Benefit Points:

Land Use Type	Aesthetic Benefit Points	Economic Benefit Points	Total Land Use Benefit Points
Commercial Property	1.00	1.00	2.00
Apartment Property	1.00	1.00	2.00
Condominium Property	1.00	0.00	1.00
Public/Non-Profit Property	1.00	0.00	1.00

6.3 Total Special Benefit Points

The calculation of Total Benefit Points for each parcel considers each component analyzed and described above: Parcel Characteristics and Land Use. The formula for determining each parcel's Total Special Benefit Points is as follows:

$$\left(\text{Building Factor} + \left[\text{Frontage Factor} \times 2\frac{1}{3} \right] \right) \times \text{Land Use Benefit Points} = \text{Total Special Benefit Points}$$

The Total Special Benefit Points are computed for each parcel in the District and summed. The Total District Special Benefit Points are 485.203. These Total District Special Benefit Points determine the Assessment per Special Benefit Point shown in Section 8.

7. SEPARATION AND QUANTIFICATION OF GENERAL BENEFITS

As described in the Introduction, only special benefits are assessable, and to assess only special benefits, the general benefits resulting from the Improvements must be separated and quantified. This section describes the process used to separate and quantify the general benefits.

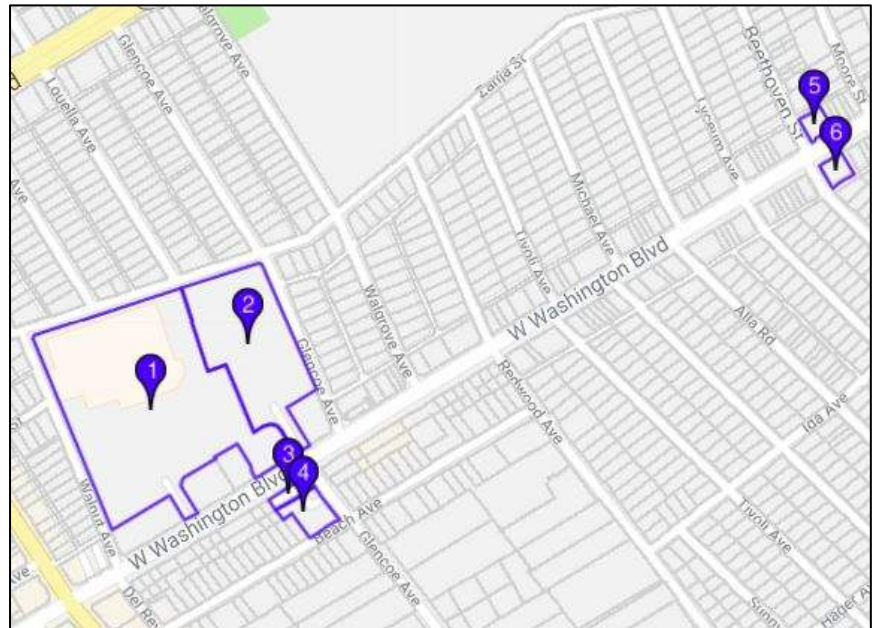
7.1 Summary

The improvements are estimated to confer 8.61% general benefit, as detailed below.

7.2 General Benefit Analysis

7.2.1 GENERAL BENEFIT: PARCELS ON THE PERIPHERY OF THE DISTRICT

The Improvements will be provided solely within the District. However, it's reasonable to assume a certain level of aesthetic and economic benefits will accrue to properties on the periphery of the District, as the Improvements would increase the aesthetics of the side of the street opposite these parcels. To calculate the general benefit accruing to Property on the periphery of the District as a result of the Improvements, the total Benefit Points were recalculated by including those six parcels on the periphery of the District (i.e., those non-district parcels just outside the eastern and western boundaries of the District).



The following figures represent the adjusted parcel

characteristics resulting from the inclusion of these peripheral parcels at the time of District formation:

- Average building square footage: 3,894.94
- Average linear Frontage: 55.49

In addition to adjusting the averages to calculate the factors, a distance factor was also included for parcels on the District's periphery. Because the peripheral parcels are outside the District boundary—across an intersection—the Distance Factor for these parcels has been determined to be half that of parcels within the District. Therefore, a Distance Factor of 1.00 was assigned to parcels within the District, and a Distance Factor of 0.50 was assigned to parcels on the periphery.

Accordingly, the formula for determining each parcel's total Benefit Points for purposes of this section is as follows:

$$\left(\text{Building Factor} + \left[\text{Frontage Factor} \times 2\frac{1}{3} \right] \right) \times \text{Distance Factor} \times \text{Land Use Benefit Points} = \text{Total Benefit Points}$$

Applying the methodology described in Section 6, with the modifications as mentioned above, results in the following Benefit Point totals:

Area	Benefit Points	Percentage
Property within the District	445.338	90.40%
Property on the Periphery of the District	47.268	9.60%
Totals	492.606	100.00%

The Benefit Points for Property within the District represent special benefit, and those for Property on the periphery of the District represent general benefit. Therefore, the portion of the general benefit accruing to parcels on the periphery of the District is 9.60%.

General Benefit: Parcels on the Periphery of the District

9.60%

7.2.2 GENERAL BENEFIT: VEHICLES PASSING THROUGH THE DISTRICT

As a result of the improvements, there will be a general aesthetic benefit to pass-through vehicle traffic related to properties outside of the District whose occupants do not intend to access Property within the District. The aesthetic benefit derived from pass-through vehicle traffic needs to be quantified. To do this, we must first know the average daily vehicle trips through the District. The City's website contains a map prepared by the City's Information Technology Department, showing the average daily traffic flow through



the District along West Washington Boulevard. This figure shows that West Washington Boulevard around the District has an average of 40,100 daily vehicle trips.

Next, we must estimate the number of daily vehicle trips generated by properties within the District. To accomplish

this, data from the Institute of Transportation Engineers (ITE) Trip Generation Manual was used to estimate the daily vehicle trips for each Property within the District by assigning each parcel an ITE land use type. The estimated number of daily vehicle trips generated by properties within the District is 7,741, as summarized below:

ITE Land Use Type	Estimated Daily Vehicle Trips
Apartment	80
Commercial-Auto	748
Commercial-Business Office	633
Commercial-Restaurant	799
Commercial-Retail	5,341
Condominium	35
Industrial	64
Religious/Lodge Hall	41
Total	7,741

Therefore, the estimated number of pass-through vehicle trips related to properties outside of the District is 32,359:

Average Daily Traffic Flow Through District	Estimated District-Generated Vehicle Trips	Estimated Pass-Through Vehicle Trips
40,100 -	7,741 =	32,359

However, simply estimating the number of pass-through vehicle trips is not a complete indicator of the aesthetic benefits of these vehicles. Estimating the total amount of time these pass-through vehicles spend within the District, compared to the actual properties permanently within the District, is a better indicator of the temporary aesthetic benefits of the pass-through vehicles.

To estimate the total time these pass-through vehicles spend within the District, we must consider the total length of the District along West Washington Boulevard and the average traffic speed of this street (using local speed limits):

Street	Length (in Miles) Within District	Average Speed (MPH)	Travel Time (in Hours) Through District per vehicle
W Washington Blvd	0.4367	35	0.0125

Applying the travel time through the District per vehicle of 0.0125 hours to each of the pass-through vehicle trips results in a total pass-through time of 403.75 hours per day:

Travel Time (in Hours) Through District per Vehicle	Estimated Pass-through Vehicle Trips	Total Pass-through Time (in Hours)
0.0125 x	32,359 =	403.75

We now need to relate this total daily pass-through time to the total time the District properties spend in permanent proximity to the Improvements within the District:

Time Class	Hours	Percentage
Total Pass-through Time	403.75	17.93%
Total District Property Time ¹	1,848.00	82.07%
Totals	2,251.75	100.00%

(1) Equals the number of original properties within the District multiplied by 24 (hours).

The percentage of time spent from pass-through vehicles driving through the District is 17.93%. However, this is not yet the percentage of aesthetic general benefit accruing to occupants of pass-through vehicles. The improvements provide both aesthetic and economic benefits to parcels within the District. Still, vehicles passing through the District receive only a temporary aesthetic benefit, not an economic benefit. Therefore, this percentage is reduced by half. In addition, not all pass-through vehicles will travel the full length of the District. While most will travel the full length of the District, some will only travel within a portion, turning on any of the seven cross streets along West Washington within the District. We estimate that, on average, these pass-through vehicles will travel through 85% of the District. Therefore, the total pass-through time percentage is reduced by an additional 15%:

Total Pass-through Percentage	17.93%
Reduction Factor for No Economic Benefit	0.50
Reduction Factor for Length of Travel	0.85
Adjusted Total Pass-through Percentage	7.62%

Therefore, the aesthetic general benefit accruing to vehicles passing through the District is 7.62%:

General Benefit: Vehicles Passing Through the District	7.62%
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7.2.3 COLLECTIVE GENERAL BENEFIT

Since the benefits comprise improved aesthetics and increased economic activity, the general benefit must be addressed collectively rather than independently. Therefore, the average of the general benefit percentages was used to quantify the collective general benefit for the District. This collective general benefit is shown in the table below:

General Benefit: Parcels on the Periphery of the District	9.60%
General Benefit: Vehicles Passing Through the District	7.62%
Collective General Benefit ⁽¹⁾	8.61%

(1) The exact General Benefit percent is 8.6080408%

The general benefit, the percentage of the total budget that must be funded through sources other than assessments, is 8.61%. The special benefit, the percentage of the total budget that assessments may fund, is 91.39%.

8. BUDGET

The following table summarizes the estimated annual costs to fund Improvements for Fiscal Year 2026/27:

Description	Amount
Maintenance:	
Water for Irrigation	\$6,000.00
Electrical Usage	7,000.00
Contractual Services ⁽¹⁾	16,475.00
Subtotal Maintenance	\$29,475.00
Reserves:	
Allocation to Reserves	\$7,386.00
Administration:	
Public Noticing	\$600.00
County Fees	68.75
Subtotal Administration	\$668.75
Total Budget Costs	\$37,529.75

(1) Services include plant & mulch replacement, lighting repairs, irrigation repairs, city administration costs and consultant administration costs.

8.1 Balance to Be Assessed

The total amount to be assessed upon the specially benefitting parcels is the total cost of the Improvements, as detailed above, less the portion attributable to General Benefit as detailed in the Separation and Quantification of General Benefits section and prior year carryover from the Improvement Fund associated with the District.

The calculation of the balance to be assessed is shown below:

Description	Amount
Total Budget Costs	\$37,529.75
Less General Benefit Portion (8.61%)	(3,230.58)
Less Carryover from Improvement Fund	(0.00)
Less Rounding Adjustment	(3.86)
Balance to Be Assessed	\$34,295.31

Each year, the estimated budget may change, which will cause a corresponding change in the dollar amount of general benefit. However, the general benefit percentage will remain 8.61% in future years.

8.2 Assessment per Special Benefit Point

The Assessment per Special Benefit Point is determined by dividing the Balance to Be Assessed by the sum of the Total District Special Benefit Points noted in Section 6.

The calculation of the Assessment per Special Benefit Point is shown below:

Description	Amount
Balance to Be Assessed	\$34,295.31
Total District Special Benefit Points	485.298
Assessment per Special Benefit Point	\$70.67

The Assessment per Special Benefit Point is multiplied by each parcel's Total Special Benefit Points to determine an assessment amount. The Assessment per Special Benefit Point has been translated into the Assessment Rates shown in Section 4. The following section provides details of the computations used to determine the Assessment Rates.

8.3 Historical Maximum Assessment per Special Benefit Point

As discussed in Section 4.2, Each year, the maximum assessment rates will be increased by the percentage change in the Consumer Price Index for All Urban Consumers (CPI-U) for the Los Angeles-Long Beach-Anaheim area for February, up to a maximum of five percent (5%). In no event shall the maximum assessment rates decrease.

The following table shows the historical maximum and actual assessment rates per Special Benefit Point for the District:

Fiscal Year	CPI Change	Rate Increase	Maximum Assessment Per Special Benefit Point	Actual Assessment Per Special Benefit Point
2019/20	-	-	\$56.03	\$0.00
2020/21	3.36%	3.36%	57.91	10.55
2021/22	0.97%	0.97%	58.47	18.79
2022/23	7.40%	5.00%	61.39	21.29
2023/24	5.10%	5.00%	64.46	6.72
2024/25	3.36%	3.36%	66.63	0.00
2025/26	3.11%	3.11%	68.70	25.27
2026/27	2.93%	2.93%	70.71	70.67

9. ASSESSMENT RATE DEVELOPMENT

This section describes the calculation of the assessment rates using the analysis in Sections 5 through 7 of this Report and combining it with the Balance to Be Assessed calculated in Section 8.

The rate for each component of the assessment (building and Frontage) can be broken down into its parts as follows:

$$\begin{array}{rclclcl}
 \text{Building} & & & & & & \\
 \text{Factor} & \times & \text{Land Use} & \times & \text{Assessment} & = & \text{Building} \\
 & & \text{Benefit} & & \text{per Special} & & \text{Levy} \\
 & & \text{Points} & & \text{Benefit Point} & & \\
 \\
 \text{Frontage} & & & & & & \\
 \text{Factor} & \times & \text{Land Use} & \times & \text{Assessment} & = & \text{Frontage} \\
 & & \text{Benefit} & & \text{per Special} & & \text{Levy} \\
 & & \text{Points} & & \text{Benefit Point} & &
 \end{array}$$

Determining a rate for each assessment component is the component's levy divided by the component value.

For example, the total Frontage Levy for Commercial parcels is \$6,858.90, and the total Frontage for those same Commercial parcels is 3,535.74 feet. Therefore, the Assessment Rate per Frontage Foot for Commercial parcels is \$1.93988.

$$\begin{array}{rcl}
 \text{Frontage} & & \text{Assessment} \\
 \text{Levy of} & / & \text{Rate per Frontage} \\
 \text{Commercial} & & \text{Ft of} \\
 \text{Parcels} & & \text{Commercial} \\
 & & \text{Parcels}
 \end{array}$$

This same process is used for each assessment component and each unique combination of land use. The final results of these calculations are shown below and in Section 4.

Maximum and Actual Assessment Rates for FY 2026/27:

Land Use Type	Maximum Assessment Rate Per Frontage Ft	Maximum Assessment Rate Per Building Sq Ft	Actual Assessment Rate Per Frontage Ft	Actual Assessment Rate Per Building Sq Ft
Commercial Property	\$6.34180	\$0.04325	\$6.33821	\$0.04323
Apartment Property	6.34174	0.04325	6.33820	0.04323
Condominium Property	3.17080	0.02162	3.16892	0.02161
Public/Non-Profit Property	3.17093	0.02162	3.16906	0.02161

Future changes to a parcel's characteristics (building, Frontage, and land use) will cause changes in the assessment amount. The assessment amounts for any given year will be the product of each parcel's characteristics and the District budget in effect for such fiscal year.

For example, development within the District that increases the overall building square footage will lead to a greater total levy, even if the actual assessment rates are not increased.

10. ASSESSMENT DIAGRAM

The following page contains the assessment diagram for the District.

ASSESSMENT DIAGRAM WEST WASHINGTON BOULEVARD BENEFIT ASSESSMENT DISTRICT NO. III

CITY OF CULVER CITY
COUNTY OF LOS ANGELES
STATE OF CALIFORNIA

ID	APN	ID	APN
1	4230-008-001	40	4230-023-033
2	4230-008-003	41	4230-023-034
3	4230-008-019	42	4230-023-035
4	4230-008-021	43	4236-022-001
5	4230-008-023	44	4236-022-002
6	4230-008-027	45	4236-022-003
7	4230-008-029	46	4236-022-004
8	4230-008-031	47	4236-022-005
9	4230-008-055	48	4236-022-033
10	4230-008-058	49	4236-023-001
11	4230-008-094	50	4236-023-002
12	4230-008-095	51	4236-023-036
13	4230-008-096	52	4236-023-038
14	4230-008-097	53	4236-024-004
15	4230-008-098	54	4236-024-005
16	4230-008-099	55	4236-024-006
17	4230-009-003	56	4236-024-007
18	4230-009-043	57	4236-024-008
19	4230-009-044	58	4236-024-042
20	4230-016-001	59	4236-025-001
21	4230-016-002	60	4236-025-002
22	4230-016-003	61	4236-025-003
23	4230-016-004	62	4236-025-037
24	4230-016-005	63	4236-026-001
25	4230-016-006	64	4236-026-002
26	4230-016-007	65	4236-026-008
27	4230-017-001	66	4236-026-035
28	4230-017-005	67	4236-026-036
29	4230-017-006	68	4236-027-001
30	4230-017-037	69	4236-027-038
31	4230-023-012	70	4236-027-039
32	4230-023-013	71	4236-028-008
33	4230-023-014	72	4236-028-009
34	4230-023-015	73	4236-028-010
35	4230-023-016	74	4236-028-035
36	4230-023-021	75	4236-028-038
37	4230-023-022	76	4236-028-039
38	4230-023-028	77	4236-029-004
39	4230-023-029		



FILED IN THE OFFICE OF THE CITY CLERK THIS ____ DAY OF _____, 20__.

CITY CLERK
CITY OF CULVER CITY
COUNTY OF LOS ANGELES

RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS THIS ____ DAY OF _____, 20__.

SUPERINTENDENT OF STREETS
CITY OF CULVER CITY
COUNTY OF LOS ANGELES

AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL OF THE CITY OF CULVER CITY ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. THE ASSESSMENT WAS LEVIED ON THE ____ DAY OF _____, 20__, THE ASSESSMENT DIAGRAM AND ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THAT CITY ON THE ____ DAY OF _____, 20__. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

CITY CLERK
CITY OF CULVER CITY
COUNTY OF LOS ANGELES

FILED THIS ____ DAY OF _____, 20__, AT THE HOUR OF ____ O'CLOCK ____ M., IN BOOK ____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE ____ IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA.

COUNTY RECORDER
COUNTY OF LOS ANGELES

FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA.



Source: Los Angeles County GIS
Geographic Coordinate Reference: GCS North American 1983
Projection: NAD 1983 StatePlane California V FIPS 0405 Feet



11. ASSESSMENT ROLL

Parcel identification for each lot or parcel within the District shall be the parcel shown on the Los Angeles County Assessor's map for the year this Report is prepared.

A listing of parcels assessed within the District and the assessment amounts is included on the following pages. Suppose any parcel submitted for collection is identified by the County Auditor/Controller as an invalid parcel number for the current fiscal year. A corrected or new parcel number will be identified and resubmitted to the County Auditor/Controller in that case. The assessment amount to be levied and collected for the resubmitted parcel(s) shall be based on the method of apportionment spread approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amounts applied to each new parcel shall be recalculated and applied according to the approved apportionment spread rather than a proportionate share of the original assessment.

City of Culver City
West Washington Boulevard No. 3
Final Billing Detail Report for Fiscal Year 2026/27

APN	Linear Front Footage	Building Square Footage	Rate per Frontage	Rate per Building Sqft	Linear Frontage Levy	Building SqFt Levy	Levy Total
4230-008-001-6	120.00	0	\$6.33821	\$0.04323	\$760.60	\$0.00	\$760.60
4230-008-003-4	40.00	960	6.33821	0.04323	253.53	41.50	295.03
4230-008-019-6	40.00	0	6.33821	0.04323	253.53	0.00	253.53
4230-008-021-2	40.00	0	6.33821	0.04323	253.53	0.00	253.53
4230-008-023-0	40.00	4,256	6.33821	0.04323	253.53	184.01	437.54
4230-008-027-6	40.00	0	6.33821	0.04323	253.53	0.00	253.53
4230-008-029-4	40.00	0	6.33821	0.04323	253.53	0.00	253.53
4230-008-031-0	42.24	1,375	6.33821	0.04323	267.73	59.45	327.18
4230-008-055-1	200.00	9,070	6.33821	0.04323	1,267.66	392.15	1,659.81
4230-008-058-8	40.00	0	6.33821	0.04323	253.53	0.00	253.53
4230-008-094-4	26.67	1,636	3.16892	0.02161	84.51	35.36	119.87
4230-008-095-3	26.67	1,636	3.16892	0.02161	84.51	35.36	119.87
4230-008-096-2	26.67	1,636	3.16892	0.02161	84.51	35.36	119.87
4230-008-097-1	26.67	1,636	3.16892	0.02161	84.51	35.36	119.87
4230-008-098-0	26.67	1,636	3.16892	0.02161	84.51	35.36	119.87
4230-008-099-9	26.67	1,636	3.16892	0.02161	84.51	35.36	119.87
4230-009-003-2	25.00	1,391	6.33821	0.04323	158.45	60.14	218.59
4230-009-043-4	73.33	4,350	6.33821	0.04323	464.78	188.07	652.85
4230-009-044-3	125.25	7,688	6.33821	0.04323	793.87	332.40	1,126.27
4230-016-001-9	50.25	688	6.33821	0.04323	318.50	29.74	348.24
4230-016-002-8	25.00	3,160	6.33821	0.04323	158.45	136.62	295.07
4230-016-003-7	25.00	0	6.33821	0.04323	158.45	0.00	158.45
4230-016-004-6	25.00	0	6.33821	0.04323	158.45	0.00	158.45
4230-016-005-5	25.00	2,700	6.33821	0.04323	158.45	116.73	275.18
4230-016-006-4	25.00	4,275	6.33821	0.04323	158.45	184.83	343.28
4230-016-007-3	50.25	4,612	6.33821	0.04323	318.50	199.40	517.90
4230-017-001-7	50.25	2,908	6.33821	0.04323	318.50	125.73	444.23
4230-017-005-3	25.00	1,625	6.33821	0.04323	158.45	70.25	228.70
4230-017-006-2	75.25	4,868	6.33821	0.04323	476.95	210.47	687.42

Slight variances may occur due to rounding

City of Culver City
West Washington Boulevard No. 3
Final Billing Detail Report for Fiscal Year 2026/27

APN	Linear Front Footage	Building Square Footage	Rate per Frontage	Rate per Building Sqft	Linear Frontage Levy	Building SqFt Levy	Levy Total
4230-017-037-5	75.00	4,115	3.16906	0.02161	237.68	88.95	326.63
4230-023-012-2	25.00	1,300	6.33821	0.04323	158.45	56.20	214.65
4230-023-013-1	25.00	1,500	6.33821	0.04323	158.45	64.85	223.30
4230-023-014-0	25.00	0	6.33821	0.04323	158.45	0.00	158.45
4230-023-015-9	25.00	0	6.33821	0.04323	158.45	0.00	158.45
4230-023-016-8	25.00	0	6.33821	0.04323	158.45	0.00	158.45
4230-023-021-1	25.00	1,825	6.33821	0.04323	158.45	78.90	237.35
4230-023-022-0	25.00	1,853	6.33821	0.04323	158.45	80.11	238.56
4230-023-028-4	124.56	4,501	6.33821	0.04323	789.50	194.60	984.10
4230-023-029-3	52.14	1,924	6.33821	0.04323	330.47	83.18	413.65
4230-023-033-7	52.13	3,375	6.33821	0.04323	330.41	145.92	476.33
4230-023-034-6	75.00	2,550	6.33821	0.04323	475.37	110.25	585.62
4230-023-035-5	25.00	0	6.33821	0.04323	158.45	0.00	158.45
4236-022-004-8	25.00	0	6.33821	0.04323	158.45	0.00	158.45
4236-022-005-7	25.00	0	6.33821	0.04323	158.45	0.00	158.45
4236-022-033-3	82.73	1,032	6.33821	0.04323	524.36	44.62	568.98
4236-022-035-1	107.70	6,227	6.33821	0.04323	682.63	269.23	951.86
4236-023-001-9	57.70	3,711	6.33821	0.04323	365.72	160.45	526.17
4236-023-002-8	25.00	2,010	6.33821	0.04323	158.45	86.90	245.35
4236-023-036-8	107.74	3,920	6.33821	0.04323	682.89	169.48	852.37
4236-023-038-6	50.00	2,500	6.33820	0.04323	316.91	108.09	425.00
4236-024-004-4	25.00	836	6.33821	0.04323	158.45	36.14	194.59
4236-024-005-3	25.00	606	6.33821	0.04323	158.45	26.20	184.65
4236-024-006-2	25.00	2,415	6.33821	0.04323	158.45	104.41	262.86
4236-024-007-1	41.00	2,912	6.33820	0.04323	259.87	125.90	385.77
4236-024-008-0	41.73	2,947	6.33820	0.04323	264.49	127.41	391.90
4236-024-042-8	82.70	3,255	6.33821	0.04323	524.17	140.73	664.90
4236-025-001-4	32.70	0	6.33821	0.04323	207.26	0.00	207.26
4236-025-002-3	25.00	2,596	6.33821	0.04323	158.45	112.24	270.69

Slight variances may occur due to rounding

City of Culver City
West Washington Boulevard No. 3
Final Billing Detail Report for Fiscal Year 2026/27

APN	Linear Front Footage	Building Square	Rate per Frontage	Rate per Building	Linear Frontage Levy	Building SqFt Levy	Levy Total
		Footage		Sqft			
4236-025-003-2	50.00	3,080	6.33821	0.04323	316.91	133.16	450.07
4236-025-037-2	132.73	16,372	6.33821	0.04323	841.28	707.86	1,549.14
4236-026-001-2	47.03	1,064	6.33821	0.04323	298.09	46.00	344.09
4236-026-002-1	25.00	0	6.33821	0.04323	158.45	0.00	158.45
4236-026-008-5	57.50	5,022	6.33821	0.04323	364.45	217.13	581.58
4236-026-035-2	75.00	4,250	6.33821	0.04323	475.37	183.75	659.12
4236-026-036-1	50.00	2,072	6.33821	0.04323	316.91	89.58	406.49
4236-027-001-0	54.14	3,710	6.33821	0.04323	343.15	160.40	503.55
4236-027-038-7	137.85	18,680	6.33821	0.04323	873.73	807.65	1,681.38
4236-027-039-6	100.00	16,137	6.33821	0.04323	633.83	697.70	1,331.53
4236-028-008-1	50.00	4,000	6.33821	0.04323	316.91	172.94	489.85
4236-028-009-0	25.00	2,000	6.33821	0.04323	158.45	86.47	244.92
4236-028-010-7	29.14	1,740	6.33821	0.04323	184.69	75.23	259.92
4236-028-035-8	50.00	5,450	6.33821	0.04323	316.91	235.63	552.54
4236-028-038-5	71.68	29,622	6.33821	0.04323	454.29	1,280.75	1,735.04
4236-028-039-4	71.68	3,924	6.33821	0.04323	454.29	169.65	623.94
4236-029-004-3	117.08	6,400	6.33821	0.04323	742.09	276.71	1,018.80
75 Accounts	3,903.48	245,175			\$23,996.29	\$10,299.02	\$34,295.31

Slight variances may occur due to rounding

12. REFERENCES

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Beutz v. County of Riverside, 109 Cal. Rptr. 3d 851 (Cal. Ct. App. 2010)

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