

# CITY OF CULVER CITY

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*Engineer's Report For:*

**West Washington Boulevard**

**Benefit Assessment District No. III**

**May 2019**

Prepared by:



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# 1. INTRODUCTION

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## 1.1 District

The City of Culver City (the “City”) desires to levy an assessment to fund certain improvements, as described in Section 2 of this Report, within the West Washington Boulevard Benefit Assessment District No. III (the “District”). 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 pursuant to Chapter 15.01 of the City’s Benefit Assessment District Code (the “Code”).

## 1.2 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.

## 1.3 Legislative Context

This Engineer’s Report is intended to comply with the requirements of Article XIII D and the Code. The following is a description of 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 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. ...”*

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.

## 1.4 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.

### 1.4.1 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 from assessments only the proportionate share of cost 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 in relation to the other is essential if an assessment is to be limited to the special benefits.*”

### 1.4.2 BENEFIT-BASED NOT COST-BASED

In *Bonander v. Town of Tiburon* (2009) (*Tiburon*), the Court of Appeal clarified the idea that assessments must be apportioned based upon 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 on a particular property cannot be based on the relative cost of the improvements, but rather 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.*”

### 1.4.3 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 in fact 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.”

#### **1.4.4 IMPRECISION**

The Court in *Tiburon* acknowledged the difficulty of trying to precisely assign and measure special benefit, 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* went on to say 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. Whichever approach is taken to measuring and apportioning special benefits, however, it must be both defensible and consistently applied.”

## 2.1 Median Maintenance

## MEDIANS



## 3. ASSESSMENT RATES

### 3.1 Initial Maximum Assessment Rates

The rates below represent the maximum assessment rates for Fiscal Year 2019/20:

Land Use Type	Assessment Rate Per Building Sq Ft	Assessment Rate Per Frontage Ft
Commercial Property	\$0.03395	\$5.15795
Apartment Property	0.03395	5.15795
Condominium Property	0.01697	2.57897
Public/Non-Profit Property	0.01697	2.57897

Based on the most-recent parcel characteristics, these rates are expected to generate \$27,920.24 in revenue during the first year of levy (2019/20). This assessment revenue will be supplemented by \$2,629.76 from sources other than assessments, to meet the total estimated budget of \$30,550.00. Non-assessment revenues represent 8.61% of the total budget, which corresponds to the general benefit percentage identified in the Separation and Quantification of General Benefits section of this report.

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. Development within the District that increases the overall building square footage, for example, will lead to increased assessment revenue, even if assessment rates are not increased.

### 3.2 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.

### 3.3 Rate Development

The rates in Section 3.1 are the product of a detailed analysis that is presented in Sections 5 through 8 of this report.

### 3.4 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 and may be supplemented with other reliable data sources. The frontage of each parcel shall be determined by reference to County Assessor's parcel maps or, if necessary, to GIS data.

Assessment amounts may change over time in accordance with changes to parcel characteristics including land use type and building square footage.

#### **3.4.1 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 there are multiple land use types on one parcel, but those land use types have the same assessment rates, the City or its consultant shall select the most appropriate land use type 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 footages to each of the land use types. 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, and the Public/Non-Profit land use represents 60% of the total building square footage, the underlying lot's frontage 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 characteristics assigned to the Public/Non-Profit land use shall be levied at the Public/Non-Profit assessment rates.

If there are multiple land use types on one parcel, and those land use types have different assessment rates, but data sufficient to delineate the building square footages is not available, the City or its consultant shall choose the most appropriate land use type and levy according to those rates.

### **3.5 Appeals**

If any property owner believes the data used to calculate the assessment is inaccurate for any reason, 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 provide a response to the property owner. The property owner must be current in the payment of all assessments when filing the request for review and must remain current during the review process. The property owner should continue to pay any regular property taxes due according to the County's due dates.

If the review conducted by the City or its designated consultant results in changes to any parcel characteristics used to compute the assessment, the City or its designated consultant shall recalculate the



assessment. When recalculating the assessments, the assessment rates actually applied in such fiscal year shall be used. 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 fiscal year and the 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 2020/21, the Fiscal Year 2020/21 and 2019/20 assessments will be reviewed. The property owner credit shall be limited to any difference calculated for Fiscal Year 2020/21 (the current fiscal year) and Fiscal Year 2019/20 (the prior fiscal year).

The credit may be provided in the form of 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 prior or current fiscal years’ assessments.

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

### **3.6 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 choose to collect the assessments in an alternate manner (including directly billing the property owner) as may be deemed appropriate or necessary by the City.

## 4. SPECIAL BENEFITS

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The Improvements will confer special benefits upon certain parcels within the proposed District. This section provides a description of those special benefits.

### 4.1 Improved Aesthetics

The Improvements will confer aesthetic benefits. The median maintenance, including landscaping and lighting within them, are 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 all other property types. Therefore, the proposed Improvements, will confer aesthetic benefits to all properties within the District.

### 4.2 Increased Economic Activity

The Improvements that confer aesthetic benefits will concurrently confer economic benefits to certain parcels, as well. 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 also applies to Apartment Property, as the aesthetically-pleasing environment creates higher demand from tenants and increased 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.

## 5. SPECIAL BENEFIT DISTRIBUTION

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

### 5.1 Parcel Characteristics

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

- Building square footage
- Linear frontage

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

In order to relate differing parcel characteristics to one another, a relative factor is determined for each.

#### 5.1.1 BUILDING FACTOR

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

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

#### 5.1.2 FRONTAGE FACTOR

The average linear frontage in the proposed District is 50.69 feet. Each parcel's actual linear frontage was divided by the average linear frontage to determine a Frontage Factor

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

#### 5.1.3 FACTOR WEIGHTING

The Improvements will be provided in a largely linear fashion, i.e., median maintenance will occur along the length of 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 square footage. Because the Improvements are linear in nature, a greater weight is allocated to the frontage factor. In order 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 Factors. Therefore, the weighting is applied as follows:

Factor	Weight
Building	30%
Frontage	70%

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

## 5.2 Land Use Types

In addition to building size and linear frontage, a parcel's land use type will also affect the special benefits received. Following the calculation of each parcel characteristic factor, Land Use Benefit Points were assigned. These benefit points correspond to the special benefits described in Section 4.

Each parcel within the proposed District boundary is assigned a land use type for purposes of determining the special benefits received. Below is a description of the land use type categories to be assessed within the proposed District.

**Commercial Property** consists of parcels used for a commercial or for-profit purposes including, but not limited to, 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 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.

### 5.2.1 APPORTIONING AESTHETIC BENEFIT

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

### 5.2.2 APPORTIONING ECONOMIC ACTIVITY BENEFIT

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

This is in contrast to Apartment Property, which is concerned with attracting and keeping tenants. In this way, Apartment Property receives economic benefits from the Improvements. Thus, 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.

### 5.2.3 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

## 5.3 Total Special Benefit Points

The calculation of Total Benefit Points for each parcel takes into account 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 proposed District and summed. The Total District Special Benefit Points are 498.297. These Total District Special Benefit Points are used to determine the Assessment per Special Benefit Point shown in Section 7.

## 6. SEPARATION AND QUANTIFICATION OF GENERAL BENEFITS

As described in the Introduction, only special benefits are assessable and in order 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.

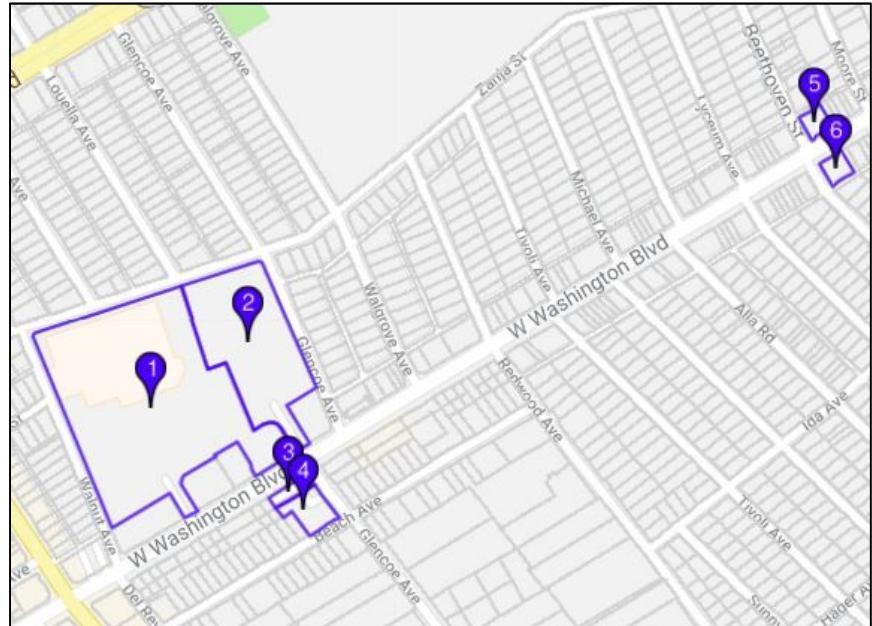
### 6.1 Summary

As detailed below, it is estimated the Improvements will confer 8.61% general benefit.

### 6.2 General Benefit Analysis

#### 6.2.1 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:

- Average building square footage: 3,894.94
- Average linear frontage: 55.49
- In addition to adjusting the averages for purposes of calculating the factors, a Distance Factor was also included for parcels on the periphery of the District. 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 5, with the above-mentioned modifications, results in the following Benefit Point totals:

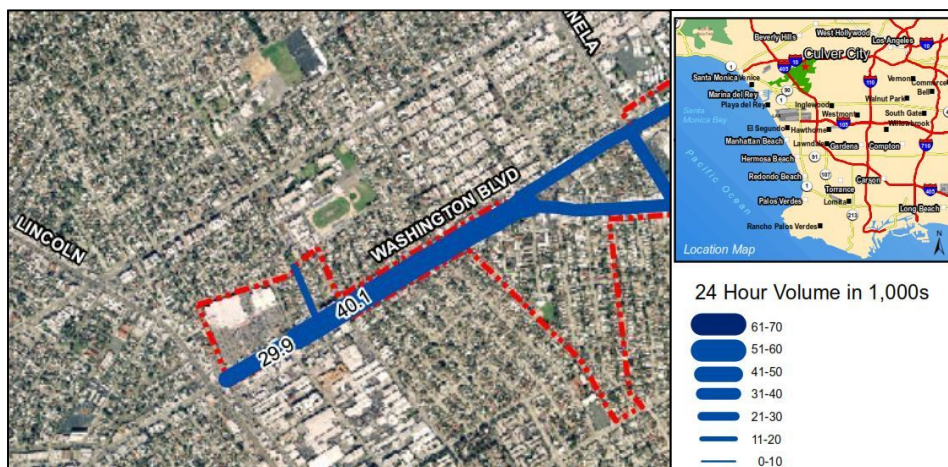
Area	Benefit Points	Percentage
Property within the District	445.338	90.40%
Property on the Periphery of the District	47.268	9.60%
<b>Totals</b>	<b>492.606</b>	<b>100.00%</b>

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

<b>General Benefit: Parcels on the Periphery of the District</b>	<b>9.60%</b>
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## 6.2.2 GENERAL BENEFIT: VEHICLES PASSING THROUGH THE DISTRICT

As a result of the Improvements, there will be a level of aesthetic general benefit to pass-through vehicle traffic related to properties outside of the District whose occupants do not intend to access property within the District. As such, the aesthetic benefit derived by pass-through vehicle traffic needs to be quantified. In order 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 in the area of 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/Lodgehall	41
<b>Total</b>	<b>7,741</b>

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 level of aesthetic benefits accruing to these vehicles. Estimating the total amount of time these pass-through vehicles spend within the District, as compared to the actual properties permanently within the District, is a better indicator of the temporary aesthetic benefits accruing to the pass-through vehicles.

To estimate the total time these pass-through vehicles spend within the District, we must take into account 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 <sup>1</sup>	1,848.00	82.07%
<b>Totals</b>	<b>2,251.75</b>	<b>100.00%</b>

(1) Equals the number of properties within the District (77) multiplied by 24 (hours).

The percentage of time spent by 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, but vehicles simply passing through the District only receive a temporary aesthetic benefit, and 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 of the District, 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
<b>Adjusted Total Pass-through Percentage</b>	<b>7.62%</b>

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

<b>General Benefit: Vehicles Passing Through the District</b>	<b>7.62%</b>
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### 6.2.3 COLLECTIVE GENERAL BENEFIT

Since the benefits are comprised of improved aesthetics and increased economic activity, the general benefit must be addressed in a collective manner 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%
<b>Collective General Benefit</b>	<b>8.61%</b>

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

## 7. BUDGET

The following table summarizes the estimated annual costs to fund the Improvements for Fiscal Year 2019/20:

Description	Amount
<i>Maintenance</i>	
General Maintenance Costs	\$10,000.00
Water for Irrigation	4,000.00
Lighting Repair/Replacement	2,000.00
Plant/Mulch Replacement	2,500.00
Electrical Usage	4,000.00
Irrigation Repair/Replacement	2,300.00
<i>Subtotal Maintenance</i>	<i>\$24,800.00</i>
<i>Administration</i>	
City Administration and County Fees	\$1,550.00
Consultants	4,200.00
<i>Subtotal Administration</i>	<i>\$5,750.00</i>
<b>Total Cost of Improvements</b>	<b>\$30,550.00</b>

### 7.1 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.

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

Description	Amount
Total Cost of Improvements	\$30,550.00
Less General Benefit Portion (8.61%)	(2,629.76)
<b>Balance to Be Assessed</b>	<b>\$27,920.24</b>

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 at 8.61% in future years.

### 7.2 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 5.

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

Description	Amount
Balance to Be Assessed	\$27,920.24
Total District Special Benefit Points	498.297
<b>Assessment per Special Benefit Point</b>	<b>\$56.03</b>

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 3. The following section provides details of the computations used to determine the Assessment Rates.

## 8. ASSESSMENT RATE DEVELOPMENT

This section describes the calculation of the initial maximum assessment rates using the analysis in Sections 4 through 6 of this report, and combining it with the Balance to Be Assessed calculated in Section 7.

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

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

The determination of a rate for each component of the assessment is the component's levy divided by the component value.

For example, the total Frontage Levy for Commercial parcels is \$18,237.16, 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 \$5.15795.

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

This same process is used for each component of the assessment and each unique combination of land use. The final, summarized results of these calculations are shown below as well as in Section 3.

### Maximum Assessment Rates for FY 2019/20

Land Use Type	Assessment Rate Per Building Sq Ft	Assessment Rate Per Frontage Ft
Commercial Property	\$0.03395	\$5.15795
Apartment Property	0.03395	5.15795
Condominium Property	0.01697	2.57897
Public/Non-Profit Property	0.01697	2.57897

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.

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

## 9. ENGINEER'S STATEMENT

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The assessments described in this Report have been prepared pursuant to Article XIII D of the California Constitution and the Chapter 15.01 of the City of Culver City's Benefit Assessment District Code (collectively, the "Assessment Law"). In preparing these assessments:

1. I have identified all parcels that will have a special benefit conferred upon them by the Improvements described in Section 2 of this Report (the "Specially Benefited Parcels").
  - a. For particulars as to the identification of these parcels, reference is made to the Assessment Diagram, a copy of which is included in Section 10 of this Report.
2. I have assessed the estimated costs and expenses of the Improvements upon the Specially Benefited Parcels. In making such assessment:
  - a. The proportionate special benefit derived from the Improvements by each Specially Benefited Parcel was determined in relationship to the entirety of the cost of the Improvements;
  - b. No assessment has been imposed on any Specially Benefited Parcel which exceeds the reasonable cost of the proportional special benefit conferred on such parcel by the Improvements; and
  - c. The general benefits have been separated from the special benefits and only special benefits have been assessed.

I, the undersigned, respectfully submit this Engineer's Report and, to the best of my knowledge, information and belief, this Report, the assessments, and the Assessment Diagram herein have been prepared and computed in accordance with the Assessment Law.

By: \_\_\_\_\_

John G. Egan  
Assessment Engineer  
R.C.E. 14853

## 10. ASSESSMENT DIAGRAM

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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

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The following pages contain the proposed 2019/20 assessment roll for the District.

**City of Culver City**  
**West Washington Boulevard Benefit Assessment District No. III**  
**Assessment Roll**  
**Fiscal Year 2019/20**

APN	Site Address	Frontage	Bldgsqft	Land Use Type	Land Use	Frontage Factor	Building Factor	Special Benefit	Assessment
					Benefit Points			Points	
4230-008-001	13380 W WASHINGTON BLVD	120.00	3,955	Commercial	2.00	5.52	1.20	13.443	\$753.21
4230-008-003	13368 W WASHINGTON BLVD	40.00	960	Commercial	2.00	1.84	0.29	4.264	238.91
4230-008-019	13332 W WASHINGTON BLVD	40.00	1,200	Commercial	2.00	1.84	0.36	4.409	247.05
4230-008-021		40.00	1,260	Commercial	2.00	1.84	0.38	4.446	249.09
4230-008-023	13322 W WASHINGTON BLVD	40.00	4,256	Commercial	2.00	1.84	1.29	6.261	350.79
4230-008-027		40.00	2,360	Commercial	2.00	1.84	0.71	5.112	286.43
4230-008-029	13304 W WASHINGTON BLVD	40.00	-	Commercial	2.00	1.84	-	3.682	206.32
4230-008-031	13300 W WASHINGTON BLVD	42.24	1,625	Commercial	2.00	1.94	0.49	4.873	273.03
4230-008-055	13350 W WASHINGTON BLVD	200.00	9,070	Commercial	2.00	9.21	2.75	23.906	1,339.47
4230-008-058		40.00	-	Commercial	2.00	1.84	-	3.682	206.32
4230-008-094	13338 W WASHINGTON BLVD	26.67	1,636	Condominium	1.00	1.23	0.50	1.723	96.54
4230-008-095	13340 W WASHINGTON BLVD	26.67	1,636	Condominium	1.00	1.23	0.50	1.723	96.54
4230-008-096	13342 W WASHINGTON BLVD	26.67	1,636	Condominium	1.00	1.23	0.50	1.723	96.54
4230-008-097	13344 W WASHINGTON BLVD	26.67	1,636	Condominium	1.00	1.23	0.50	1.723	96.54
4230-008-098	13346 W WASHINGTON BLVD	26.67	1,636	Condominium	1.00	1.23	0.50	1.723	96.54
4230-008-099	13348 W WASHINGTON BLVD	26.67	1,636	Condominium	1.00	1.23	0.50	1.723	96.54
4230-009-003	13216 WASHINGTON BLVD	25.00	1,391	Commercial	2.00	1.15	0.42	3.144	176.17
4230-009-043	13222 W WASHINGTON BLVD	73.33	4,350	Commercial	2.00	3.38	1.32	9.386	525.89
4230-009-044	13208 W WASHINGTON BLVD	125.25	7,688	Commercial	2.00	5.76	2.33	16.187	907.00
4230-016-001	13122 W WASHINGTON BLVD	50.25	688	Commercial	2.00	2.31	0.21	5.043	282.54
4230-016-002	13114 W WASHINGTON BLVD	25.00	3,160	Commercial	2.00	1.15	0.96	4.216	236.22
4230-016-003		25.00	-	Commercial	2.00	1.15	-	2.301	128.95
4230-016-004		25.00	-	Commercial	2.00	1.15	-	2.301	128.95
4230-016-005	13110 W WASHINGTON BLVD	25.00	2,700	Commercial	2.00	1.15	0.82	3.937	220.60
4230-016-006	13106 W WASHINGTON BLVD	25.00	4,275	Commercial	2.00	1.15	1.29	4.891	274.06
4230-016-007	13100 W WASHINGTON BLVD	50.25	4,612	Commercial	2.00	2.31	1.40	7.420	415.74
4230-017-001	13024 W WASHINGTON BLVD	50.25	2,908	Commercial	2.00	2.31	0.88	6.387	357.90
4230-017-005	13016 W WASHINGTON BLVD	25.00	1,625	Commercial	2.00	1.15	0.49	3.286	184.11
4230-017-006	13000 W WASHINGTON BLVD	75.25	4,868	Commercial	2.00	3.46	1.47	9.876	553.38
4230-017-037	13014 W WASHINGTON BLVD	75.00	4,115	Public/Non-Profit	1.00	3.45	1.25	4.699	263.26
4230-023-012	12908 W WASHINGTON BLVD	25.00	1,300	Commercial	2.00	1.15	0.39	3.089	173.08
4230-023-013	12910 W WASHINGTON BLVD	25.00	1,500	Commercial	2.00	1.15	0.45	3.210	179.87
4230-023-014	12920 W WASHINGTON BLVD	25.00	-	Commercial	2.00	1.15	-	2.301	128.95
4230-023-015		25.00	-	Commercial	2.00	1.15	-	2.301	128.95
4230-023-016		25.00	-	Commercial	2.00	1.15	-	2.301	128.95
4230-023-021	12962 W WASHINGTON BLVD	25.00	1,825	Commercial	2.00	1.15	0.55	3.407	190.90
4230-023-022	12964 W WASHINGTON BLVD	25.00	1,853	Commercial	2.00	1.15	0.56	3.424	191.85
4230-023-028	12970 W WASHINGTON BLVD	124.56	4,501	Commercial	2.00	5.73	1.36	14.193	795.26
4230-023-029	12902 W WASHINGTON BLVD	52.14	1,924	Commercial	2.00	2.40	0.58	5.965	334.25
4230-023-033	12924 W WASHINGTON BLVD	52.13	3,375	Commercial	2.00	2.40	1.02	6.843	383.45

**City of Culver City**  
**West Washington Boulevard Benefit Assessment District No. III**  
**Assessment Roll**  
**Fiscal Year 2019/20**

APN	Site Address	Frontage	Bldgsqft	Land Use Type	Land Use	Frontage Factor	Building Factor	Special Benefit	Assessment
					Benefit Points			Points	
4230-023-034	12952 W WASHINGTON BLVD	75.00	2,550	Commercial	2.00	3.45	0.77	8.449	473.41
4230-023-035		25.00	-	Commercial	2.00	1.15	-	2.301	128.95
4236-022-001	12925 W WASHINGTON BLVD	57.70	6,227	Commercial	2.00	2.66	1.89	9.084	508.99
4236-022-002		25.00	-	Commercial	2.00	1.15	-	2.301	128.95
4236-022-003		25.00	-	Commercial	2.00	1.15	-	2.301	128.95
4236-022-004		25.00	-	Commercial	2.00	1.15	-	2.301	128.95
4236-022-005		25.00	-	Commercial	2.00	1.15	-	2.301	128.95
4236-022-033	12903 W WASHINGTON BLVD	82.73	1,032	Commercial	2.00	3.81	0.31	8.241	461.75
4236-023-001	12971 WASHINGTON BLVD	57.70	3,711	Commercial	2.00	2.66	1.12	7.560	423.58
4236-023-002	12967 W WASHINGTON BLVD	25.00	2,010	Commercial	2.00	1.15	0.61	3.519	197.18
4236-023-036	12955 W WASHINGTON BLVD	107.74	3,920	Commercial	2.00	4.96	1.19	12.293	688.78
4236-023-038	12965 W WASHINGTON BLVD	50.00	2,500	Apartment	2.00	2.30	0.76	6.117	342.76
4236-024-004	13015 W WASHINGTON BLVD	25.00	836	Commercial	2.00	1.15	0.25	2.808	157.33
4236-024-005	13013 W WASHINGTON BLVD	25.00	606	Commercial	2.00	1.15	0.18	2.668	149.52
4236-024-006	13011 W WASHINGTON BLVD	25.00	2,415	Commercial	2.00	1.15	0.73	3.764	210.93
4236-024-007	13007 W WASHINGTON BLVD	41.00	2,912	Apartment	2.00	1.89	0.88	5.538	310.32
4236-024-008	13001 W WASHINGTON BLVD	41.73	2,947	Apartment	2.00	1.92	0.89	5.627	315.28
4236-024-042	13021 W WASHINGTON BLVD	82.70	3,255	Commercial	2.00	3.81	0.99	9.585	537.05
4236-025-001	13123 W WASHINGTON BLVD	32.70	-	Commercial	2.00	1.51	-	3.010	168.66
4236-025-002	13123 W WASHINGTON BLVD	25.00	2,596	Commercial	2.00	1.15	0.79	3.874	217.07
4236-025-003	13115 W WASHINGTON BLVD	50.00	3,080	Commercial	2.00	2.30	0.93	6.469	362.45
4236-025-037	13101 W WASHINGTON BLVD	132.73	16,372	Commercial	2.00	6.11	4.96	22.137	1,240.36
4236-026-001	13223 W WASHINGTON BLVD	47.03	1,064	Commercial	2.00	2.16	0.32	4.974	278.70
4236-026-002	13221 W WASHINGTON BLVD	25.00	-	Commercial	2.00	1.15	-	2.301	128.95
4236-026-008	13203 W WASHINGTON BLVD	57.50	5,022	Commercial	2.00	2.65	1.52	8.336	467.05
4236-026-035	13211 W WASHINGTON BLVD	75.00	4,250	Commercial	2.00	3.45	1.29	9.479	531.11
4236-026-036	13219 W WASHINGTON BLVD	50.00	2,072	Commercial	2.00	2.30	0.63	5.858	328.23
4236-027-001	3956 WALGROVE AVE	54.14	3,710	Commercial	2.00	2.49	1.12	7.231	405.19
4236-027-038	13315 W WASHINGTON BLVD	137.85	18,680	Commercial	2.00	6.34	5.66	24.006	1,345.12
4236-027-039	13323 W WASHINGTON BLVD	100.00	16,137	Commercial	2.00	4.60	4.89	18.982	1,063.57
4236-028-008	13347 W WASHINGTON BLVD	50.00	4,000	Commercial	2.00	2.30	1.21	7.026	393.68
4236-028-009	13345 W WASHINGTON BLVD	25.00	2,000	Commercial	2.00	1.15	0.61	3.513	196.84
4236-028-010	13339 W WASHINGTON BLVD	29.14	1,740	Commercial	2.00	1.34	0.53	3.737	209.37
4236-028-035	13353 W WASHINGTON BLVD	50.00	5,450	Commercial	2.00	2.30	1.65	7.904	442.90
4236-028-038	13365 W WASHINGTON BLVD	71.68	29,622	Commercial	2.00	3.30	8.97	24.544	1,375.22
4236-028-039	13365 W WASHINGTON BLVD	71.68	3,924	Commercial	2.00	3.30	1.19	8.975	502.90
4236-029-004	13405 WASHINGTON BLVD	117.08	6,400	Commercial	2.00	5.39	1.94	14.655	821.14
<b>TOTALS</b>		<b>3,903.48</b>	<b>254,200</b>			<b>179.67</b>	<b>77.00</b>	<b>498.297</b>	<b>\$27,920.24</b>

## 12. REFERENCES

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*Golden Hill Neighborhood Assn. v. City of San Diego* CA4/1, D062203 (Cal. Ct. App. 2013)

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

*Bonander v. Town of Tiburon*, 147 Cal. App. 4th 1116 (Cal. Ct. App. 2007)

*Manteca Unified School District v. Reclamation District No. 17 et al*, C077906 (Cal. Ct. App. 2017)

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