



*Me*  
Los Angeles County  
Metropolitan  
Transportation  
Authority

One Gateway Plaza  
Los Angeles, CA  
90012

213.922.6000

February 21, 1997

**TO: BOARD OF DIRECTORS**  
**FROM: JAMES de la LOZA**   
**SUBJECT: QUARTERLY REPORT (SEPTEMBER 1996 THROUGH JANUARY 1997) ON BENEFIT ASSESSMENT AGREEMENTS**

**ISSUE**

This Board Box Item outlines the MTA staff actions taken on Benefit Assessment Districts A1 and A2 cases during September 1996 through January 1997.

**BACKGROUND**

The Benefit Assessment Districts Program has an established appeals process (adopted on July 11, 1985 and amended by the MTA Board) for owners who regard the assessment on their property to be excessive or incorrect. In most cases, MTA staff and the owners can agree on the proper assessment after reviewing all the relevant information. Written stipulations are then drawn up specifying the revised assessment. The MTA Legal Department reviews such stipulations before the property owner and MTA Chief Executive Officer or designee sign an agreement. Attached is a report listing the agreements executed for the period between September 1996 to January 1997 (Attachment 1).

Frank Flores, Deputy Executive Officer, Capital Planning has signed the agreements as the MTA Chief Executive Officer's designee. MTA staff has notified the Los Angeles County Assessor's Office about the revisions. The property owners will be issued new Joint Consolidated Tax Bills reflecting the revised assessments as a result of the approved agreements.

These revised assessments can be made without substantially reducing the amount required to repay the A1 and A2 Districts bonded indebtedness. The annual assessments this quarter were reduced from \$11.04 million to \$11.03 million for District A1 and from \$597,000 to \$576,000 for District A2.

Prepared by: Carol Dedeaux

s: 0-marg 2-carol Board Bbxja97

## ATTACHMENT 1

The following is a list of the four agreements executed during the period of September 1996 through January 1997 in which all parties concurred on the revised square footage and reduced assessments.

1. **Case Number A2-005-95, located at 504 South Bonnie Brae, Los Angeles**

Timothy Hopkins requested a reduction in the property's assessment because the improvement is used as residential apartments. A field survey and review of the documentation from the City of Los Angeles substantiate the property use has changed to residential apartments. The agreement reduces the assessment on the property from \$8,952 to 0.

2. **Case Number A1-001-96, located at 537 South Broadway, Los Angeles**

Marc Benyowitz requested a reduction in the property's assessment because a portion of the building is vacant due to regulatory code. A field survey and review of the documentation from the City of Los Angeles and Ghodsi & Associates, structural engineers, substantiate the building is vacant due to regulatory code. The agreement reduces the assessment on the property from \$6,349 to \$1,614.

3. **Case Number A1-007-96, located at 731 South Spring Street, Los Angeles**

Bahran Talassazan requested a reduction in the property's assessment because the property is used for manufacturing and wholesale uses. A field survey and review of the documentation from the State of California substantiate the building uses. The agreement reduces the assessment on the property from \$6,588 to \$1,318.

4. **Case Numbers A2-004-96 and A2-005-96, located at 622-628 South Alvarado Street, Los Angeles**

622-628 South Alvarado LTD Partnership requested a reduction in the properties' assessments because the buildings have changed to residential apartment units. A field survey and review of the documentation from the City of Los Angeles and from the State of California substantiate the buildings are owned by a nonprofit organization and used for low income housing. The agreement reduces the assessments on the properties from \$12,580 to \$690.