

RESOLUTION NO. 2011-428

Adopted by the Sacramento City Council

July 26, 2011

RESOLUTION DECLARING THE RESULTS OF THE MAJORITY-PROTEST PROCEEDINGS AND RENEWING THE STOCKTON BOULEVARD PROPERTY AND BUSINESS IMPROVEMENT DISTRICT (PBID) NO. 2011-02

BACKGROUND

- A. The owners of property within the boundaries of the proposed Stockton Boulevard PBID No. 2011-02 (District) have submitted petitions asking that the City Council renew the District. Included with the petitions was a summary of the Management District Plan (Plan) that describes the proposed assessment to be levied on property within the District to pay for the following activities and improvements: (1) a safety and security program to support police and property owner crime prevention efforts; (2) a maintenance program to increase the frequency of litter, debris, and graffiti removal; (3) advocacy and image enhancement to promote business interests and allow the business community to speak with one voice and leverage additional funding for improvements on Stockton Boulevard. The District Plan of the District is on file with the Public Improvement Financing Division, which has been designated by the City Clerk as the custodian of such records.
- B. The proposed owners who signed the petitions will collectively pay more than 50% of the proposed assessment. Accordingly, on May 17, 2011, the City Council adopted Resolution No. 2011-279 entitled "Intention to Renew the Stockton Boulevard Property and Business Improvement District" (the Resolution of Intention). Among other things, the Resolution of Intention states that a public hearing on the renewal of the District and the proposed assessment will be held on July 19, 2011, at 6:00 p.m. in the City Council's chambers, Sacramento City Hall, 915 "I" Street (first floor), Sacramento, California. The Resolution of Intention also states the City Council's finding that the District Plan satisfies all requirements of Streets and Highways Code Section 36622.
- C. The properties within the boundaries of the District will be benefited by the activities and improvements to be funded by the proposed assessment. The Sacramento County Board of Supervisors by their Resolution No. 2011-0201 provided its consent to renewal of the District, consistent with Streets and Highway Code section 36620.5.
- D. On May 19, 2011, the City Clerk mailed to each owner of record of each parcel within the District's exterior boundaries a notice concerning the public hearing on the renewal of the District and the proposed assessment. Each notice included the statutorily required information about the assessment and the majority-protest procedure, as well as an assessment ballot.

- E. At 6:00 p.m. on July 19, 2011, in the City Council's Chambers, Sacramento City Hall, 915 "I" Street (first floor), Sacramento, California, the City Council held a public hearing regarding the renewal of the District and the levy of the assessment. During the public hearing, the City Council heard and received all objections and protests to the renewal of the District and the proposed assessment. The City Clerk has received, been given custody of, and tabulated the assessment ballots returned and not withdrawn by the owners of property located within the District. The City Clerk has reported the results of the tabulation by her written Certificate to the City Council. The Clerk's Certificate of Ballot Procedure Results for the Mailed-Ballot, Property Owner Majority Protest Proceeding indicates that, of the assessment ballots signed and returned to the City Clerk, and not withdrawn, prior to the close of the public hearing on July 19, 2011, and weighting the ballots for each property according to the proportional financial obligation of each property, 53.67 percent of the assessment ballots were in favor of the levy of the assessments as proposed, and 46.33 percent were opposed. The number of assessment ballots submitted and not withdrawn in opposition to the proposed assessment did not exceed the number of ballots submitted and not withdrawn in favor of the proposed assessment, with ballots weighted according to the amount of the assessment to be imposed upon the parcel for which each ballot was submitted. Therefore, a majority protest against the proposed assessment does not exist.
- F. All actions and proceedings described in paragraphs A through E were undertaken and completed in accordance with law.

BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:

- Section 1. That the statements in paragraphs A through F of the background are true and adopts them as findings.
- Section 2. No majority protest having been made through the assessment ballot procedure, the City Council:
- (a) Overrules all protests to the proposed assessment and these proceedings;
 - (b) Approves the Engineer's Report and District Plan on the proposal to levy an annual assessment on land within the District to be renewed, attached hereto as Exhibit A and by this reference made a part of this resolution, preliminarily approved by Resolution No. 2011-279, modified in non-substantive ways in this Resolution;

Renews the District for a ten-year term that will expire on December 31, 2021, for the territory generally described in Exhibit B, attached hereto and by this reference made a part of this resolution, as shown in the Engineer's Report and District Plan, preliminarily approved by Resolution No. 2011-279;

- (d) Confirms the assessment diagram and assessment roll and, upon establishment of the District annual budget, levies the assessment on real property within the District as described in the Engineer's Report and District Plan. In accordance with Streets and Highways Code Section 36631 and the District Plan, the assessment to fund the activities and improvements for the District will be collected at the same time and in the same manner as are ad valorem property taxes and will have the same lien priority and penalties for delinquent payment.

Section 3. Properties within the District will be subject to any amendments to the Property and Business Improvement District Law of 1994.

Section 4. Bonds will not be issued.

Section 5. The City Manager (or designee) is directed to take all necessary actions to complete the renewal of the District and to levy the assessment. The City Clerk is directed to record, in the Sacramento County Recorder's office, a notice and assessment diagram as required by Streets and Highways Code Section 36627. The City Clerk is further directed to certify the passage and adoption of this resolution and to enter it in the book of original resolutions.

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Exhibit A: Engineer's Report & Stockton Boulevard PBID Management Plan

Exhibit B: District Map

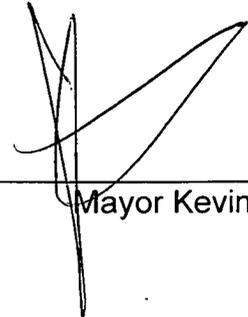
Adopted by the City of Sacramento City Council on July 26, 2011 by the following vote:

Ayes: Councilmembers Ashby, Cohn, D Fong, R Fong, McCarty, Pannell, Schenirer, Sheedy, and Mayor Johnson.

Noes: None.

Abstain: None.

Absent: None.



Mayor Kevin Johnson

Attest:



Shirley Concolino, City Clerk

EXHIBIT B

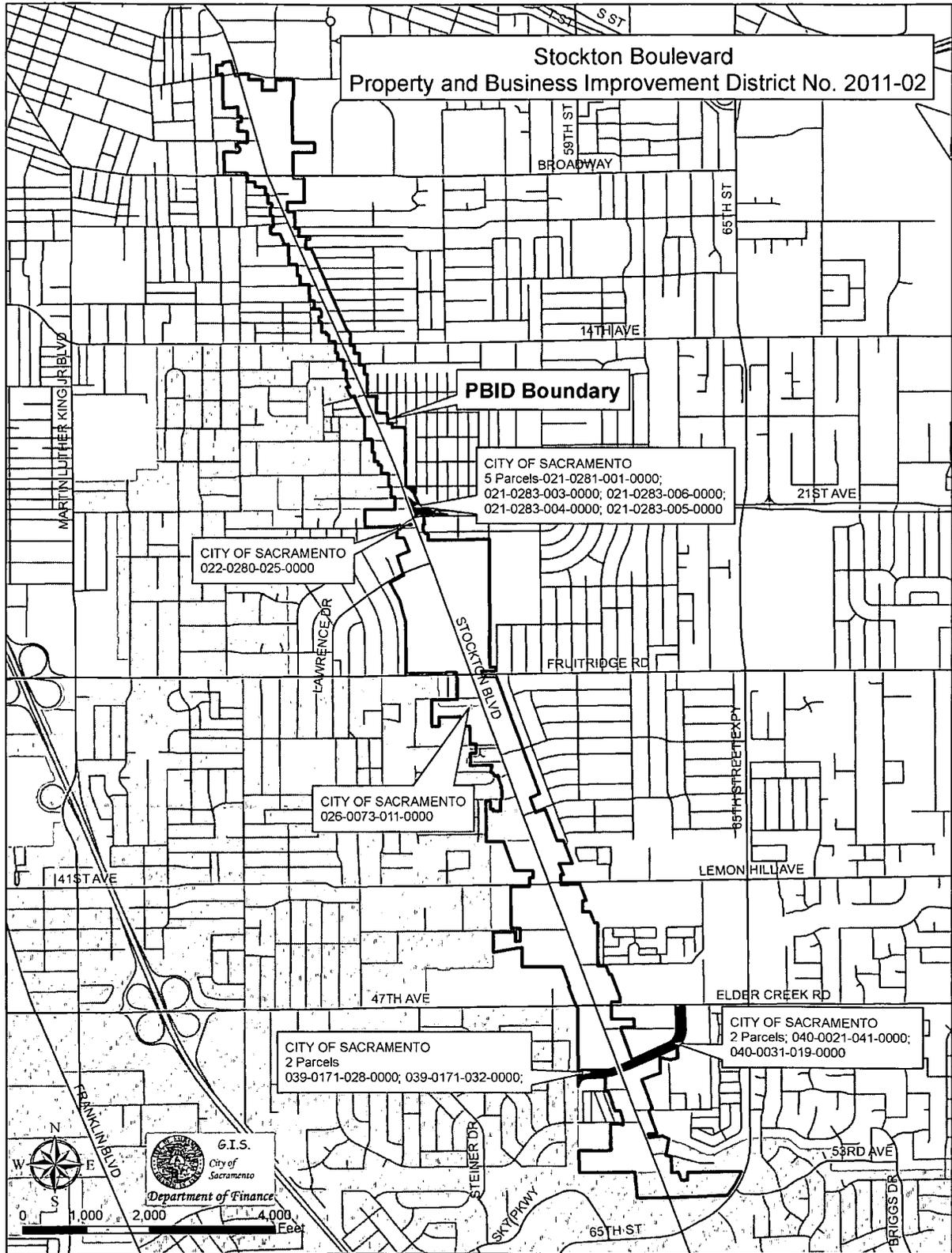


EXHIBIT A

**STOCKTON BOULEVARD
PROPERTY AND BUSINESS IMPROVEMENT DISTRICT**
District No. 2011-02

MANAGEMENT DISTRICT PLAN

Submitted to the

Stockton Boulevard Partnership

June 17, 2011

By



STOCKTON BOULEVARD PBID MANAGEMENT DISTRICT PLAN

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I. INTRODUCTION AND OVERVIEW

Initially formed in 2001 and renewed in 2006, the Stockton Boulevard Property and Business Improvement District (PBID) is a benefit assessment district whose main goal is to improve Stockton Boulevard. The renewed PBID will continue various programs to increase commercial activity along Stockton Boulevard.

Location: The renewed PBID generally includes parcels fronting Stockton Boulevard and is approximately bound by 2nd Avenue to the north and 65th Street to the south. A detailed description of the specific boundaries is included in Section V, Stockton Boulevard PBID Boundaries, of this Management District Plan with a map included as Appendix 3.

Services: Security and safety programs, image enhancement, advocacy, and economic development to benefit parcels within the PBID. A detailed description of the services provided is included in Section VI-A, Service Plan and Budget - Programs and Services to be Provided, of this Management District Plan.

Budget: The PBID annual budget for the initial year of its ten year operation is a base of approximately \$284,435. Assessment rates in years two through ten may be subject to an increase of no more than three percent (3%) per year. A detailed description of the projected budget is included in Section VI-B, Service Plan and Budget - Annual Operating Budget, of this Management District Plan.

Cost: The initial cost to parcel owners in the PBID is \$0.0131 per parcel square foot per year plus \$4.38 per linear foot of frontage along Stockton Boulevard. Parcels used for cemeteries, mobile home parks, and motels will initially be assessed \$4.38 per linear foot of frontage along Stockton Boulevard, and will not be assessed on gross parcel size. Assessment rates may be subject to an increase of no more than 3% per year. A detailed description of the assessment formula is included in Section VIII, Engineer's Report, of this Management District Plan.

Renewal: PBID renewal requires submittal of petitions from property owners representing at least 50% of the total assessment. The "Right to Vote on Taxes Act" (also known as Proposition 218) requires a ballot vote in which more than 50% of the ballots received, weighted by assessment, be in support of the PBID.

Duration: The renewed PBID will have a ten year life beginning January 1, 2012. After ten years, the petition process, ballot process, and City Council hearing process must be repeated for the PBID to be reestablished.

II. WHY RENEW THE STOCKTON BOULEVARD PBID?

There are several reasons for renewal of Stockton Boulevard Property and Business Improvement District. The most compelling are as follows.

1. *The Need to be Proactive in Determining the Future of Stockton Boulevard.*

In order to protect their investment, parcel owners must be partners in the process that determines how new development projects are implemented. The PBID will allow these owners to lead and shape future developments through the PBID.

2. *The Need to Attract New Business and Investment Along Stockton Boulevard.*

If Stockton Boulevard is to compete as a successful commercial district it must develop its own well-financed, proactive strategy to retain businesses and tenants as well as attract new business and investment. The PBID provides the financial resources to develop and implement a focused strategy that will work to fill vacancies and attract new businesses to all areas of Stockton Boulevard.

3. *An Opportunity to Maintain a Private/Public Partnership with a Unified Voice for Stockton Boulevard.*

Because parcel owners would be investing financial resources through the PBID, they will be looked upon as a strong partner in negotiations with the City. This partnership will have the ability to leverage the parcel owner's investment with additional public investment in Stockton Boulevard. Both property and business owners could be united under the PBID umbrella, which would then be able to approach the public sector with a viable and unified private sector voice.

4. *An Opportunity to Establish Private Sector Management and Accountability.*

A non-profit, private-sector business organization formed for the sole purpose of improving Stockton Boulevard will manage the services provided and the PBID. Annual PBID work plans and budgets are developed by a board composed of stakeholders that own businesses and property in the Stockton Boulevard area. PBID services are subject to private sector performance standards, controls, and accountability.

III. WHAT IS A PROPERTY AND BUSINESS IMPROVEMENT DISTRICT?

The International Downtown Association estimates that more than 1,500 Property and Business Improvement Districts currently operate throughout the United States and Canada.

A Property and Business Improvement District may provide services, identity formulation, market research, and economic development in addition to those provided by local government. Property and Business Improvement Districts may also provide physical improvements such as entry features, benches, or lighting. These services are concentrated within a distinct geographic area and are paid for by means of a special parcel owner assessment. A Board of Directors representing those who pay the assessment would govern the organization responsible for providing these services.

Property and Business Improvement Districts are proven to work by providing services that improve the overall viability of commercial districts, resulting in higher property values and sales volumes.

The PBID will be renewed pursuant to a State Law that took effect in January of 1995. The "Property and Business Improvement District Law of 1994," which was signed into law by Governor Pete Wilson, ushered in a new generation of Property and Business Improvement Districts in California by allowing a greater range of services and independence from government. Key provisions of the law include:

- Allows Property and Business Improvement Districts to provide services ranging from security to maintenance, and from business advocacy to economic development.
- A Property and Business Improvement District is *designed and governed by those who will pay* the assessment.
- Petition and ballot support from private property owners paying at least 50% of proposed private property assessments are required to form a Property and Business Improvement District.
- Allows for the formation of a property owner advisory board to provide oversight of District operations and submit a yearly service plan.
- Requires limits for assessments to ensure that they do not exceed pre-established levels.
- Provides a multi-year life for Property and Business Improvement Districts and requires a new petition and balloting process to renew a district. The PBID will have a ten year term.

The "Property and Business Improvement Business District Law of 1994" is provided in Appendix 1.

IV. STOCKTON BOULEVARD PBID ACCOMPLISHMENTS

The mission of the PBID is to advocate on behalf of property and business owners in matters of public policy and economic development; to improve the safety, cleanliness, and image of the Stockton Boulevard Business corridor. Some of the many accomplishments reached by the Stockton Boulevard Partnership (SBP) with PBID funds include:

IMAGE...

- Cleaner streets and bus shelters with the SBP daily maintenance crews
- Over 30 new trash receptacles emptied daily provided by the SBP
- New bus shelters provided by Sacramento Regional Transit
- New curbs, gutters, and sidewalks constructed by Sacramento City
- New landscaping with over 120 new palm and shade trees
- New pedestrian crossing with traffic lights
- Over \$10 Million in streetscape improvements
- Response times to clean-up illegal dumping courtesy of City of Sacramento Community Development and Sacramento County Code Enforcement
- 66 new light pole banners to enhance the appearance of the Boulevard

SECURITY...

- Weekly meetings with UC Davis campus police and law enforcement agencies to coordinate efforts
- Success attacking disorder and petty crimes with private security patrol (Paladin)
- Created positive working relationships with all local law enforcement commanders and Problem Oriented Police (POP) units
 - Sacramento County Sheriff's Office
 - Sacramento City Police Department
 - California Highway Patrol
- Realizing exceptional cooperation with law enforcement agencies through Safety On Stockton (SOS) Committee
- Visible reduction in prostitution activity in the SBP boundaries as a result of combined prostitution sting operations with Sac PD, Sac Co Sheriff, and CA Highway Patrol as well as financially assisting the Community Against Sexual Harm (C.A.S.H.) prostitution abatement program.
- Assisted in the implementation of the "Stay Away Order" which provides businesses in the area a solution to nuisances.

ADVOCACY...

- Leveraged SBP resources and obtained over \$1,000,000 in additional funding
- Excellent working relationships with local elected officials
- Created relationships with neighborhood associations using the Community Pride Project
- SBP represented area property owners at over 300 public meetings
- SBP holds seats on the SHRA Redevelopment Advisory Committee, UC Davis Medical Systems Community Advisory Board, and New Sacramento Vietnamese Chamber of Commerce

- Complete a monthly newsletter with valuable information for business and property owners as well as provide B-2-B advertising opportunity at a low cost.
- Complete a Business Directory with address and phone number of businesses in the district to increase foot traffic to our local businesses as well as an Advantage Card with space for businesses to provide a discount at business.
- Created a website to promote the Property and Business Improvement District (currently constructing an interactive site)
- Work with local organizations to bring positive events to the area (provides area promotion)
- Provide property and business owners a hub for information
- Provide businesses with a resource for parking and loitering signs with both City and County codes

ECONOMIC DEVELOPMENT...

- Recently received confirmation of \$4 million I Bank loan from State of California to complete Streetscape Improvement Project Phase III
- Completed a survey of local consumers
- Completed an investment invitation for use by developers for business attraction
- Partnered with local developer to transfer property for new development (updated invitation to be released in 2011)
- Keep a current inventory of businesses and property owners to assist in answering numerous inquiries about potential investment in the area
- Partnered with SMUD to complete the Sacramento Small Business Water and Energy Makeover walk.
- Assisted SHRA in the acquisition of several problem properties which were them demolished and preserved for future positive development.

V. STOCKTON BOULEVARD PBID BOUNDARIES

The PBID is bound to the north by 2nd Avenue and to the south approximately three fourth's of a mile to Assessor Parcel Numbers (APNs) 042-0014-013 and 043-0220-047. The PBID includes parcels on both sides of Stockton Boulevard between these two boundaries. Additional parcels in the PBID include: APN 014-0085-046 at the northwest corner of Stockton Boulevard and 2nd Ave; APN 011-0200-071 east of the intersection of Stockton Boulevard and Broadway; APN 022-0280-028 along the north side of Perry Avenue; APN 021-0283-004 near the intersection of Stockton Boulevard and 21st Avenue; APNs 022-0280-017, -022, -033, -034, -035 and -036 west of Stockton Boulevard and north of Fruitridge; APNs 023-0221-009 and -016 along Fruitridge Rd east of Stockton Boulevard; and APNs 026-0073-003, -004, -005, -006, -007, -008, -009, -010, and -012 along Young Street west of Stockton Boulevard.

A detailed description of the assessment formula, which is based on gross parcel square footage and gross linear front footage, is included in Section VIII, Engineer's Report, of this Management District Plan.

For specific boundaries, please see the recorded Boundary Map filed on the 19th of May, 2011, in Book 112 of Maps of Assessment and Community Facilities Districts at Page 0009 in the Office of the County Recorder of the County of Sacramento. A detailed District Boundary Description is also included as Appendix 3. A larger map is available on request by calling (916) 325-0604 or (800) 999-7781.

VI. SERVICE PLAN AND BUDGET

A. Programs and Services to be Provided

The PBID Service Plan provides for services above and beyond those currently provided by the City of Sacramento (City). PBID service levels will be based on the amount paid into the PBID.

1. Image Enhancement

The PBID will continue funding a street maintenance program including daily litter clean-up and emptying trash receptacles. This program also includes working with the City's Community Development Department and Sacramento County (County) code enforcement to identify and remove illegal dumping. Additional pedestrian amenities will be purchased, installed and maintained.

2. Safety and Security

The PBID will continue to provide resources to the Safety On Stockton (SOS) committee working with local law enforcement on Stockton Boulevard's specific crime issues. The PBID will continue to fund the private security patrol currently identifying loitering and trespassing issues and other recordable and reportable criminal activity.

3. Advocacy and Economic Development

The PBID will continue to advocate for property and business owners within the district boundaries. The PBID will provide property owners representation to effectively navigate through governmental processes and achieve favorable results. The PBID will continue to engage in business retention and attraction activities by working with City and County Economic Development Departments and private developers.

4. Administration

The budget for administration includes labor, office rent, insurance, utilities, and supplies.

5. Contingency Reserve

The budget includes a prudent fiscal reserve. Changes in data and other issues may change the revenue and expenses. In order to buffer the organization for unexpected changes in revenue, and/or allow the PBID to fund other overhead or renewal costs, the reserve is included as a budget item.

B. Annual Operating Budget

The total improvement and activity plan budget for 2012 is projected at \$284,435. Parcel owners will contribute the entire amount through annual parcel square footage assessments and linear front footage assessments.

Annual Budget, Years One through Ten *With 3% maximum annual increase*

Year	Security	Image Enhancement	Administration	Advocacy	Contingency	Total
%	37	25	18	15	5	100
2012	\$105,240.95	\$71,108.75	\$51,198.30	\$42,665.25	\$14,221.75	\$284,435.00
2013	\$108,398.18	\$73,242.01	\$52,734.25	\$43,945.21	\$14,648.40	\$292,968.05
2014	\$111,650.12	\$75,439.27	\$54,316.28	\$45,263.56	\$15,087.85	\$301,757.08
2015	\$114,999.63	\$77,702.45	\$55,945.76	\$46,621.47	\$15,540.49	\$310,809.80
2016	\$118,449.61	\$80,033.52	\$57,624.14	\$48,020.11	\$16,006.70	\$320,134.08
2017	\$122,003.10	\$82,434.53	\$59,352.86	\$49,460.72	\$16,486.91	\$329,738.12
2018	\$125,663.19	\$84,907.56	\$61,133.45	\$50,944.54	\$16,981.51	\$339,630.25
2019	\$129,433.09	\$87,454.79	\$62,967.45	\$52,472.87	\$17,490.96	\$349,819.16
2020	\$133,316.08	\$90,078.43	\$64,856.47	\$54,047.06	\$18,015.69	\$360,313.73
2021	\$137,315.56	\$92,780.79	\$66,802.17	\$55,668.47	\$18,556.16	\$371,123.15

As members of the community, the Stockton Boulevard Partnership Board of Directors will maintain every effort to be careful stewards of the annual budget; however the Board may at its discretion raise the assessment by no more than three-percent (3%) per year. Additionally, the Board may adjust the amount spent per category by no more than ten percent (10%) per year.

VII. GOVERNANCE

A. Owner's Association

The PBID shall be governed by the Stockton Boulevard Partnership, with oversight from the Sacramento City Council. The Stockton Boulevard Partnership shall serve as the owner's association described in Streets and Highways Code section 36651. The Board of Directors of the Stockton Boulevard Partnership and its staff are charged with the day-to-day operations of the PBID.

The Board of Directors of the Stockton Boulevard Partnership must be comprised of a majority of parcel owners paying the assessment. In addition, the Board of Directors must represent a variety of interests within the PBID and respond to the needs of property and business owners from various commercial areas within the PBID.

B. Brown Act and Public Records Act Compliance

The Stockton Boulevard Partnership is considered a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of the Stockton Boulevard Partnership board must be held in compliance with the public notice and other requirements of the Brown Act. The Partnership must also keep and make available records in accordance with the California Public Records Act.

C. Annual Report

The Stockton Boulevard Partnership board shall present an annual report at the end of each year of operation to the City Council pursuant to Streets and Highways Code §36650 (see Appendix 1).

VIII. ENGINEER'S REPORT

A. Assessment Methodology

1. Base Formula

Parcel owners, merchants, and other Stockton Boulevard stakeholders have emphasized that an assessment formula for the PBID be fair, balanced, and commensurate with benefits received.

Each parcel owner will pay based on benefits received. The variables used for the annual assessment formula are gross parcel size, measured in square feet, and gross frontage along Stockton Boulevard, measured in linear feet.

The initial cost to the parcel owner is \$0.0131 per parcel square foot per year plus \$4.38 per linear foot of frontage along Stockton Boulevard. Parcels used for cemeteries, mobile home parks, and motels will only be initially assessed \$4.38 per linear foot of frontage along Stockton Boulevard, and will not be assessed on gross parcel size. Assessment rates may be subject to an increase of no more than three percent (3%) per year. Because the programs in the PBID have been designed to provide benefits to parcels with commercial uses, and do not provide benefit to parcels with residential uses, residential parcels with four units or less shall not be assessed.

If you would like more information about parcel assessments, please call Civitas at (916) 325-0604 or (800) 999-7781.

The total maximum PBID budget for each year of its ten year operation is:

Year	Budget
2012	\$284,435.00
2013	\$292,968.05
2014	\$301,757.08
2015	\$310,809.80
2016	\$320,134.08
2017	\$329,738.12
2018	\$339,630.25
2019	\$349,819.16
2020	\$360,313.73
2021	\$371,123.15

2. Determination of Special Benefit

New physical improvements, image enhancement, additional security, and advocacy and economic development services are anticipated throughout the PBID. The special benefit to parcels from the PBID exceeds the total amount of the assessment.

Assessment law provides that the expenses of the PBID shall be apportioned in proportion to the benefit received by each parcel. In addition, Proposition 218 (Proposition) requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that

parcel. The Proposition provides that only special benefits are assessable. A special benefit is a particular and distinct benefit over and above general benefits conferred on the public at large, including real property within the PBID. The general enhancement of property value does not constitute a special benefit.

Each and every parcel within the PBID, except for exempt parcels (discussed below), receives a particular and distinct benefit from the improvements and activities of the PBID, over and above general benefits conferred by the general activities of the City. The PBID services and programs will improve economic development and activity within the PBID, thereby benefiting all assessed parcels within the PBID.

3. Government-Owned Parcels

Under Proposition 218 all publicly-owned parcels are required to pay assessments unless they can demonstrate by clear and convincing evidence that their parcels do not receive benefit. Parcels owned by the City and other government agencies will benefit from the PBID services and therefore will pay the full assessment rate.

4. Parcels with Low-Density Residential Uses

Parcels with low-density residential uses of four units or less do not derive sufficient benefit from the improvements and services to be assessed. The primary purpose of the PBID is to benefit parcels with commercial uses. Any incidental benefit the residential parcels along Stockton Boulevard may receive does not warrant assessing those parcels. Therefore, parcels with single family residential uses of four (4) units or less within the boundaries of the PBID will not be assessed.

5. Parcels used for Cemeteries, Mobile Home Parks, and Motels

The primary focus of the PBID is to benefit parcels with commercial uses. While cemeteries have a commercial component, they are not commercial in nature. Motels and mobile home parks, while retaining some commercial components, also have a residential aspect to their nature. Parcels used for these purposes do, however, derive direct benefit from the PBID's programs and improvements specific to their frontage along Stockton Boulevard. The District's history has shown that these parcels do benefit from some PBID services, specifically security and safety. The gross parcel size component of the assessment pays for commercial promotional activities which do not benefit these parcels. Therefore, these parcels will be assessed based on linear front footage along Stockton Boulevard, and will not be assessed on gross parcel square footage.

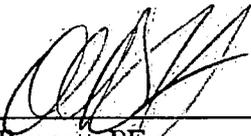
6. Assessment Notice

An Assessment Notice will be sent to owners of each parcel in the PBID. The Assessment Notice provides an estimated assessment based upon parcel size and frontage along Stockton Boulevard. The final individual assessment for any particular parcel may change, up or down, if the parcel size or frontage differ from those found on the Assessment Notice. If the ownership or use of a parcel changes during the term of the PBID, the assessment calculation may be modified accordingly. The Assessment Calculation Table with a list of parcels to be included in the PBID is provided as Appendix 2.

B. Time and Manner for Collecting Assessments

As provided by state law, the PBID assessment will appear as a separate line item on annual property tax bills prepared by the County. Property tax bills are generally distributed in the fall, and payment is expected by lump sum or installment. The County shall distribute funds collected to the City and then to the PBID pursuant to the authorization of this Plan. Existing laws for enforcement and appeal of property taxes apply to the PBID assessments.

Review of this Management District Plan and preparation of this Engineer's Report for the Stockton Boulevard Property and Business Improvement District was completed by:



Orin N. Bennett, PE.
State of California
Registered Civil Engineer No. 25169

JULY 1, 2011
Date



TRUSTED ENGINEERING ADVISORS

Bennett Engineering Services
1082 Sunrise Avenue, Suite 100
Roseville, California 95661

T 916.783.4100
F 916.783.4110
www.ben-en.com



APPENDIX 1 – THE PROPERTY AND BUSINESS IMPROVEMENT DISTRICT LAW OF 1994

PROPERTY AND BUSINESS IMPROVEMENT DISTRICT LAW OF 1994 STREETS AND HIGHWAYS CODE Division 18. Parking

*** THIS DOCUMENT IS CURRENT THROUGH 2009-2010 EXTRAORDINARY SESSIONS 1-5, ***
AND 7, AND URGENCY LEGISLATION THROUGH CH 4 OF THE 2010 REGULAR SESSION

§ 36600. Citation of part

This part shall be known and may be cited as the "Property and Business Improvement District Law of 1994."

§ 36601. Legislative findings and declarations

The Legislature finds and declares all of the following:

(a) Businesses located and operating within the business districts of this state's communities are economically disadvantaged, are underutilized, and are unable to attract customers due to inadequate facilities, services, and activities in the business districts.

(b) It is in the public interest to promote the economic revitalization and physical maintenance of the business districts of its cities in order to create jobs, attract new businesses, and prevent the erosion of the business districts.

(c) It is of particular local benefit to allow cities to fund business related improvements, maintenance, and activities through the levy of assessments upon the businesses or real property that benefits from those improvements.

(d) Assessments levied for the purpose of providing improvements and promoting activities that benefit real property or businesses are not taxes for the general benefit of a city, but are assessments for the improvements and activities which confer special benefits upon the real property or businesses for which the improvements and activities are provided.

§ 36602. Purpose of part

The purpose of this part is to supplement previously enacted provisions of law that authorize cities to levy assessments within a business improvement area. This part does not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes.

§ 36603. Preemption of authority or charter city to adopt ordinances levying assessments

Nothing in this part is intended to preempt the authority of a charter city to adopt ordinances providing for a different method of levying assessments for similar or additional purposes from those set forth in this part. A property and business improvement district created pursuant to this part is expressly exempt from the provisions of the Special Assessment Investigation, Limitation and Majority Protest Act of 1931 (Division 4 (commencing with Section 2800)).

§ 36603.5. Part prevails over conflicting provisions

Any provision in this part that conflicts with any other provision of law shall prevail over the other provision of law.

§ 36604. Severability

This part is intended to be construed liberally and, if any provision is held invalid, the remaining provisions shall remain in full force and effect. Assessments levied under this part are not special taxes.

§ 36605. [Section repealed 2001.]

§ 36606. "Assessment"

"Assessment" means a levy for the purpose of acquiring, constructing, installing, or maintaining improvements and promoting activities which will benefit the properties or businesses located within a property and business improvement district.

§ 36607. "Business"

"Business" means all types of businesses and includes financial institutions and professions.

§ 36608. "City"

"City" means a city, county, city and county, or an agency or entity created pursuant to Article 1 (commencing with *Section 6500*) of *Chapter 5 of Division 7 of Title 1 of the Government Code*, the public member agencies of which includes only cities, counties, or a city and county.

§ 36609. "City council"

"City council" means the city council of a city or the board of supervisors of a county, or the agency, commission, or board created pursuant to a joint powers agreement and which is a city within the meaning of this part.

§ 36610. "Improvement"

"Improvement" means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years or more including, but not limited to, the following:

- (a) Parking facilities.
- (b) Benches, booths, kiosks, display cases, pedestrian shelters and signs.
- (c) Trash receptacles and public restrooms.
- (d) Lighting and heating facilities.
- (e) Decorations.
- (f) Parks.
- (g) Fountains.
- (h) Planting areas.
- (i) Closing, opening, widening, or narrowing of existing streets.

(j) Facilities or equipment, or both, to enhance security of persons and property within the area.

(k) Ramps, sidewalks, plazas, and pedestrian malls.

(l) Rehabilitation or removal of existing structures.

§ 36611. "Property and business improvement district"; "District"

"Property and business improvement district," or "district," means a property and business improvement district established pursuant to this part.

§ 36612. "Property"

"Property" means real property situated within a district.

§ 36613. "Activities"

"Activities" means, but is not limited to, all of the following:

(a) Promotion of public events which benefit businesses or real property in the district.

(b) Furnishing of music in any public place within the district.

(c) Promotion of tourism within the district.

(d) Marketing and economic development, including retail retention and recruitment.

(e) Providing security, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.

(f) Activities which benefit businesses and real property located in the district.

§ 36614. "Management district plan"; "Plan"

"Management district plan" or "plan" means a proposal as defined in Section 36622.

§ 36614.5. "Owners' association"

"Owners' association" means a private nonprofit entity that is under contract with a city to administer or implement activities and improvements specified in the management district plan. An owners' association may be an existing nonprofit entity or a newly formed nonprofit entity. An owners' association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. Notwithstanding this section, an owners' association shall comply with the Ralph M. Brown Act (Chapter 9 (commencing with *Section 54950*) of Part 1 of Division 2 of Title 5 of the *Government Code*), at all times when matters within the subject matter of the district are heard, discussed, or deliberated, and with the California Public Records Act (Chapter 3.5 (commencing with *Section 6250*) of Division 7 of Title 1 of the *Government Code*), for all documents relating to activities of the district.

§ 36615. "Property owner"; "Owner"

"Property owner" or "owner" means any person shown as the owner of land on the last equalized assessment roll or otherwise known to be the owner of land by the city council. The city council has no obligation to obtain other information as to the ownership of land, and its determination of ownership shall be final and conclusive for the purposes of this part. Wherever

this subdivision requires the signature of the property owner, the signature of the authorized agent of the property owner shall be sufficient.

§ 36616. "Tenant"

"Tenant" means an occupant pursuant to a lease of commercial space or a dwelling unit, other than an owner.

§ 36617. Alternate method of financing certain improvements and activities; Effect on other provisions

This part provides an alternative method of financing certain improvements and activities. The provisions of this part shall not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes. Every improvement area established pursuant to the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500) of this division) is valid and effective and is unaffected by this part.

§ 36620. Establishment of property and business improvement district

A property and business improvement district may be established as provided in this chapter.

§ 36620.5. Requirement of consent of city council

A county may not form a district within the territorial jurisdiction of a city without the consent of the city council of that city. A city may not form a district within the unincorporated territory of a county without the consent of the board of supervisors of that county. A city may not form a district within the territorial jurisdiction of another city without the consent of the city council of the other city.

§ 36621. Initiation of proceedings; Petition of property or business owners in proposed district

(a) Upon the submission of a written petition, signed by the property or business owners in the proposed district who will pay more than 50 percent of the assessments proposed to be levied, the city council may initiate proceedings to form a district by the adoption of a resolution expressing its intention to form a district. The amount of assessment attributable to property or a business owned by the same property or business owner that is in excess of 40 percent of the amount of all assessments proposed to be levied, shall not be included in determining whether the petition is signed by property or business owners who will pay more than 50 percent of the total amount of assessments proposed to be levied.

(b) The petition of property or business owners required under subdivision (a) shall include a summary of the management district plan. That summary shall include all of the following:

- (1) A map showing the boundaries of the district.
- (2) Information specifying where the complete management district plan can be obtained.
- (3) Information specifying that the complete management district plan shall be furnished upon request.

(c) The resolution of intention described in subdivision (a) shall contain all of the following:

(1) A brief description of the proposed activities and improvements, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property or businesses within the district, a statement as to whether bonds will be issued, and a description of the exterior boundaries of the proposed district. The descriptions and statements do not need to be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements and activities and the location and extent of the proposed district.

(2) A time and place for a public hearing on the establishment of the property and business improvement district and the levy of assessments, which shall be consistent with the requirements of Section 36623.

§ 36622. Contents of management district plan

The management district plan shall contain all of the following:

(a) A map of the district in sufficient detail to locate each parcel of property and, if businesses are to be assessed, each business within the district.

(b) The name of the proposed district.

(c) A description of the boundaries of the district, including the boundaries of benefit zones, proposed for establishment or extension in a manner sufficient to identify the affected lands and businesses included. The boundaries of a proposed property assessment district shall not overlap with the boundaries of another existing property assessment district created pursuant to this part. This part does not prohibit the boundaries of a district created pursuant to this part to overlap with other assessment districts established pursuant to other provisions of law, including, but not limited to, the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500)). This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with another business assessment district created pursuant to this part. This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with a property assessment district created pursuant to this part.

(d) The improvements and activities proposed for each year of operation of the district and the maximum cost thereof.

(e) The total annual amount proposed to be expended for improvements, maintenance and operations, and debt service in each year of operation of the district.

(f) The proposed source or sources of financing, including the proposed method and basis of levying the assessment in sufficient detail to allow each property or business owner to calculate the amount of the assessment to be levied against his or her property or business. The plan also shall state whether bonds will be issued to finance improvements.

(g) The time and manner of collecting the assessments.

(h) The specific number of years in which assessments will be levied. In a new district, the maximum number of years shall be five. Upon renewal, a district shall have a term not to exceed 10 years. Notwithstanding these limitations, a district created pursuant to this part to finance capital improvements with bonds may levy assessments until the maximum maturity of the bonds. The management district plan may set forth specific increases in assessments for each year of operation of the district.

(i) The proposed time for implementation and completion of the management district plan.

(j) Any proposed rules and regulations to be applicable to the district.

(k) A list of the properties or businesses to be assessed, including the assessor's parcel numbers for properties to be assessed, and a statement of the method or methods by which the expenses of a district will be imposed upon benefited real property or businesses, in proportion to the benefit received by the property or business, to defray the cost thereof, including operation and maintenance. The plan may provide that all or any class or category of real property which is exempt by law from real property taxation may nevertheless be included within the boundaries of the district but shall not be subject to assessment on real property.

(l) Any other item or matter required to be incorporated therein by the city council.

§ 36623. Procedure to levy assessment

(a) If a city council proposes to levy a new or increased property assessment, the notice and protest and hearing procedure shall comply with *Section 53753 of the Government Code*.

(b) If a city council proposes to levy a new or increased business assessment, the notice and protest and hearing procedure shall comply with *Section 54954.6 of the Government Code*, except that notice shall be mailed to the owners of the businesses proposed to be assessed. A protest may be made orally or in writing by any interested person. Every written protest shall be filed with the clerk at or before the time fixed for the public hearing. The city council may waive any irregularity in the form or content of any written protest. A written protest may be withdrawn in writing at any time before the conclusion of the public hearing. Each written protest shall contain a description of the business in which the person subscribing the protest is interested sufficient to identify the business and, if a person subscribing is not shown on the official records of the city as the owner of the business, the protest shall contain or be accompanied by written evidence that the person subscribing is the owner of the business. A written protest which does not comply with this section shall not be counted in determining a majority protest. If written protests are received from the owners of businesses in the proposed district which will pay 50 percent or more of the assessments proposed to be levied and protests are not withdrawn so as to reduce the protests to less than 50 percent, no further proceedings to levy the proposed assessment against such businesses, as contained in the resolution of intention, shall be taken for a period of one year from the date of the finding of a majority protest by the city council.

§ 36624. Changes to proposed assessments

At the conclusion of the public hearing to establish the district, the city council may adopt, revise, change, reduce, or modify the proposed assessment or the type or types of improvements and activities to be funded with the revenues from the assessments. Proposed assessments may only be revised by reducing any or all of them. At the public hearing, the city council may only make changes in, to, or from the boundaries of the proposed property and business improvement district that will exclude territory that will not benefit from the proposed improvements or activities. Any modifications, revisions, reductions, or changes to the proposed assessment district shall be reflected in the notice and map recorded pursuant to Section 36627.

§ 36625. Resolution of formation

(a) If the city council, following the public hearing, decides to establish the proposed property and business improvement district, the city council shall adopt a resolution of formation that shall contain all of the following:

(1) A brief description of the proposed activities and improvements, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property or businesses within the district, a statement about whether bonds will be issued, and a description of the exterior boundaries of the proposed district. The descriptions and statements do not need to be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements and activities and the location and extent of the proposed district.

(2) The number, date of adoption, and title of the resolution of intention.

(3) The time and place where the public hearing was held concerning the establishment of the district.

(4) A determination regarding any protests received. The city shall not establish the district or levy assessments if a majority protest was received.

(5) A statement that the properties or businesses in the district established by the resolution shall be subject to any amendments to this part.

(6) A statement that the improvements and activities to be provided in the district will be funded by the levy of the assessments. The revenue from the levy of assessments within a district shall not be used to provide improvements or activities outside the district or for any purpose other than the purposes specified in the resolution of intention, as modified by the city council at the hearing concerning establishment of the district.

(7) A finding that the property or businesses within the area of the property and business improvement district will be benefited by the improvements and activities funded by the assessments proposed to be levied.

(b) The adoption of the resolution of formation and recordation of the notice and map pursuant to Section 36627 shall constitute the levy of an assessment in each of the fiscal years referred to in the management district plan.

§ 36626. Resolution establishing district

If the city council, following the public hearing, desires to establish the proposed property and business improvement district, and the city council has not made changes pursuant to Section 36624, or has made changes that do not substantially change the proposed assessment, the city council shall adopt a resolution establishing the district. The resolution shall contain all of the information specified in paragraphs (1) to (8), inclusive, of subdivision (b) of Section 36625, but need not contain information about the preliminary resolution if none has been adopted.

§ 36626.5. [Section repealed 1999.]

§ 36626.6. [Section repealed 1999.]

§ 36626.7. [Section repealed 1999.]

§ 36627. Notice and assessment diagram

Following adoption of the resolution establishing the district pursuant to Section 36625 or 36626, the clerk of the city shall record a notice and an assessment diagram pursuant to Section 3114. If the assessment is levied on businesses, the text of the recorded notice shall be modified to reflect that the assessment will be levied on businesses, or specified categories of businesses,

within the area of the district. No other provision of Division 4.5 (commencing with Section 3100) applies to an assessment district created pursuant to this part.

§ 36628. Establishment of separate benefit zones within district; Categories of businesses

The city council may establish one or more separate benefit zones within the district based upon the degree of benefit derived from the improvements or activities to be provided within the benefit zone and may impose a different assessment within each benefit zone. If the assessment is to be levied on businesses, the city council may also define categories of businesses based upon the degree of benefit that each will derive from the improvements or activities to be provided within the district and may impose a different assessment or rate of assessment on each category of business, or on each category of business within each zone.

§ 36628.5. Assessments on businesses or property owners

The city council may levy assessments on businesses or on property owners, or a combination of the two, pursuant to this part. The city council shall structure the assessments in whatever manner it determines corresponds with the distribution of benefits from the proposed improvements and activities.

§ 36629. Provisions and procedures applicable to benefit zones and business categories

All provisions of this part applicable to the establishment, modification, or disestablishment of a property and business improvement district apply to the establishment, modification, or disestablishment of benefit zones or categories of business. The city council shall, to establish, modify, or disestablish a benefit zone or category of business, follow the procedure to establish, modify, or disestablish a parking and business improvement area.

§ 36630. Expiration of district; Creation of new district

If a property and business improvement district expires due to the time limit set pursuant to subdivision (h) of Section 36622, a new management district plan may be created and a new district established pursuant to this part.

§ 36631. Time and manner of collection of assessments; Delinquent payments

The collection of the assessments levied pursuant to this part shall be made at the time and in the manner set forth by the city council in the resolution establishing the management district plan described in Section 36622. Assessments levied on real property may be collected at the same time and in the same manner as for the ad valorem property tax, and may provide for the same lien priority and penalties for delinquent payment. All delinquent payments for assessments levied pursuant to this part shall be charged interest and penalties.

§ 36632. Assessments to be based on estimated benefit; Classification of real property and businesses; Exclusion of residential and agricultural property

(a) The assessments levied on real property pursuant to this part shall be levied on the basis of the estimated benefit to the real property within the property and business improvement district. The city council may classify properties for purposes of determining the benefit to property of the improvements and activities provided pursuant to this part.

(b) Assessments levied on businesses pursuant to this part shall be levied on the basis of the estimated benefit to the businesses within the property and business improvement district. The

city council may classify businesses for purposes of determining the benefit to the businesses of the improvements and activities provided pursuant to this part.

(c) Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and service funded through these assessments, and shall not be subject to any assessment pursuant to this part.

§ 36633. Time for contesting validity of assessment

The validity of an assessment levied under this part shall not be contested in any action or proceeding unless the action or proceeding is commenced within 30 days after the resolution levying the assessment is adopted pursuant to Section 36626. Any appeal from a final judgment in an action or proceeding shall be perfected within 30 days after the entry of judgment.

§ 36634. Service contracts authorized to establish levels of city services

The city council may execute baseline service contracts that would establish levels of city services that would continue after a property and business improvement district has been formed.

§ 36635. Request to modify management district plan

The owners' association may, at any time, request that the city council modify the management district plan. Any modification of the management district plan shall be made pursuant to this chapter.

§ 36636. Modification of plan by resolution after public hearing; Adoption of resolution of intention; Modification of improvements and activities by adoption of resolution after public hearing

(a) Upon the written request of the owners' association, the city council may modify the management district plan after conducting one public hearing on the proposed modifications. The city council may modify the improvements and activities to be funded with the revenue derived from the levy of the assessments by adopting a resolution determining to make the modifications after holding a public hearing on the proposed modifications. If the modification includes the levy of a new or increased assessment, the city council shall comply with Section 36623 . Notice of all other public meetings and public hearings pursuant to this section shall comply with both of the following:

(1) The resolution of intention shall be published in a newspaper of general circulation in the city once at least seven days before the public meeting.

(2) A complete copy of the resolution of intention shall be mailed by first class mail, at least 10 days before the public meeting, to each business owner or property owner affected by the proposed modification.

(b) The city council shall adopt a resolution of intention which states the proposed modification prior to the public hearing required by this section. The public hearing shall be held not more than 90 days after the adoption of the resolution of intention.

§ 36637. Reflection of modification in notices recorded and maps

Any subsequent modification of the resolution shall be reflected in subsequent notices and maps recorded pursuant to Division 4.5 (commencing with Section 3100), in a manner consistent with the provisions of Section 36627.

§ 36640. Bonds authorized; Procedure; Restriction on reduction or termination of assessments

(a) The city council may, by resolution, determine and declare that bonds shall be issued to finance the estimated cost of some or all of the proposed improvements described in the resolution of formation adopted pursuant to Section 36625, if the resolution of formation adopted pursuant to that section provides for the issuance of bonds, under the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500)) or in conjunction with Marks-Roos Local Bond Pooling Act of 1985 (Article 4 (commencing with *Section 6584*) of *Chapter 5 of Division 7 of Title 1 of the Government Code*). Either act, as the case may be, shall govern the proceedings relating to the issuance of bonds, although proceedings under the Bond Act of 1915 may be modified by the city council as necessary to accommodate assessments levied upon business pursuant to this part.

(b) The resolution adopted pursuant to subdivision (a) shall generally describe the proposed improvements specified in the resolution of formation adopted pursuant to Section 36625, set forth the estimated cost of those improvements, specify the number of annual installments and the fiscal years during which they are to be collected. The amount of debt service to retire the bonds shall not exceed the amount of revenue estimated to be raised from assessments over 30 years.

(c) Notwithstanding any other provision of this part, assessments levied to pay the principal and interest on any bond issued pursuant to this section shall not be reduced or terminated if doing so would interfere with the timely retirement of the debt.

§ 36641. [Section repealed 2001.]

§ 36642. [Section repealed 2001.]

§ 36643. [Section repealed 2001.]

§ 36650. Report by owners' association; Approval or modification by city council

(a) The owners' association shall cause to be prepared a report for each fiscal year, except the first year, for which assessments are to be levied and collected to pay the costs of the improvements and activities described in the report. The owners' association's first report shall be due after the first year of operation of the district. The report may propose changes, including, but not limited to, the boundaries of the property and business improvement district or any benefit zones within the district, the basis and method of levying the assessments, and any changes in the classification of property, including any categories of business, if a classification is used.

(b) The report shall be filed with the clerk and shall refer to the property and business improvement district by name, specify the fiscal year to which the report applies, and, with respect to that fiscal year, shall contain all of the following information:

(1) Any proposed changes in the boundaries of the property and business improvement district or in any benefit zones or classification of property or businesses within the district.

(2) The improvements and activities to be provided for that fiscal year.

(3) An estimate of the cost of providing the improvements and the activities for that fiscal year.

(4) The method and basis of levying the assessment in sufficient detail to allow each real property or business owner, as appropriate, to estimate the amount of the assessment to be levied against his or her property or business for that fiscal year.

(5) The amount of any surplus or deficit revenues to be carried over from a previous fiscal year.

(6) The amount of any contributions to be made from sources other than assessments levied pursuant to this part.

(c) The city council may approve the report as filed by the owners' association or may modify any particular contained in the report and approve it as modified. Any modification shall be made pursuant to Sections 36635 and 36636.

The city council shall not approve a change in the basis and method of levying assessments that would impair an authorized or executed contract to be paid from the revenues derived from the levy of assessments, including any commitment to pay principal and interest on any bonds issued on behalf of the district.

§ 36651. Designation of owners' association to provide improvements and activities

The management district plan may, but is not required to, state that an owners' association will provide the improvements or activities described in the management district plan. If the management district plan designates an owners' association, the city shall contract with the designated nonprofit corporation to provide services.

§ 36660. Renewal of district; Transfer or refund of remaining revenues; District term limit

(a) Any district previously established whose term has expired, may be renewed by following the procedures for establishment as provided in this chapter.

(b) Upon renewal, any remaining revenues derived from the levy of assessments, or any revenues derived from the sale of assets acquired with the revenues, shall be transferred to the renewed district. If the renewed district includes additional parcels or businesses not included in the prior district, the remaining revenues shall be spent to benefit only the parcels or businesses in the prior district. If the renewed district does not include parcels or businesses included in the prior district, the remaining revenues attributable to these parcels shall be refunded to the owners of these parcels or businesses.

(c) Upon renewal, a district shall have a term not to exceed 10 years, or, if the district is authorized to issue bonds, until the maximum maturity of those bonds. There is no requirement that the boundaries, assessments, improvements, or activities of a renewed district be the same as the original or prior district.

§ 36670. Circumstances permitting disestablishment of district; Procedure

(a) Any district established or extended pursuant to the provisions of this part, where there is no indebtedness, outstanding and unpaid, incurred to accomplish any of the purposes of the district, may be disestablished by resolution by the city council in either of the following circumstances:

(1) If the city council finds there has been misappropriation of funds, malfeasance, or a violation of law in connection with the management of the district, it shall notice a hearing on disestablishment.

(2) During the operation of the district, there shall be a 30-day period each year in which assesses may request disestablishment of the district. The first such period shall begin one year after the date of establishment of the district and shall continue for 30 days. The next such 30-day period shall begin two years after the date of the establishment of the district. Each successive year of operation of the district shall have such a 30-day period. Upon the written petition of the owners of real property or of businesses in the area who pay 50 percent or more of the assessments levied, the city council shall pass a resolution of intention to disestablish the district. The city council shall notice a hearing on disestablishment.

(b) The city council shall adopt a resolution of intention to disestablish the district prior to the public hearing required by this section. The resolution shall state the reason for the disestablishment, shall state the time and place of the public hearing, and shall contain a proposal to dispose of any assets acquired with the revenues of the assessments levied within the property and business improvement district. The notice of the hearing on disestablishment required by this section shall be given by mail to the property owner of each parcel or to the owner of each business subject to assessment in the district, as appropriate. The city shall conduct the public hearing not less than 30 days after mailing the notice to the property or business owners. The public hearing shall be held not more than 60 days after the adoption of the resolution of intention.

§ 36671. Refund of remaining revenues upon disestablishment of district; Calculation of refund; Use of outstanding revenue collected after disestablishment of district

(a) Upon the disestablishment of a district, any remaining revenues, after all outstanding debts are paid, derived from the levy of assessments, or derived from the sale of assets acquired with the revenues, or from bond reserve or construction funds, shall be refunded to the owners of the property or businesses then located and operating within the district in which assessments were levied by applying the same method and basis that was used to calculate the assessments levied in the fiscal year in which the district is disestablished. All outstanding assessment revenue collected after disestablishment shall be spent on improvements and activities specified in the management district plan.

(b) If the disestablishment occurs before an assessment is levied for the fiscal year, the method and basis that was used to calculate the assessments levied in the immediate prior fiscal year shall be used to calculate the amount of any refund.

APPENDIX 2 – ASSESSMENT CALCULATION TABLE

Map ID	Assessor's Parcel Number (APN)	Exempt*	Parcel Area (sqft)	Parcel Assess Rate (\$/sqft/yr)	Initial Parcel Assess (\$/yr)	Street Frontage (ft)	Frontage Assess Rate (\$/ft/yr)	Initial Frontage Assess (\$/yr)	Total Initial Assessment
1	011-0191-015		4,263.00	0.0131	\$55.85	45.54	4.38	\$199.47	\$255.32
2	011-0193-003		53,143.00	0.0131	\$696.17	184.78	4.38	\$809.34	\$1,505.51
3	011-0200-056		251,777.00	0.0131	\$3,298.28	417.95	4.38	\$1,830.62	\$5,128.90
4	011-0200-057		498,762.00	0.0131	\$6,533.78	736.45	4.38	\$3,225.65	\$9,759.43
5	011-0200-070		27,725.00	0.0131	\$363.20	147.53	4.38	\$646.18	\$1,009.38
6	011-0200-071		28,703.00	0.0131	\$376.01	0.00	4.38	\$0.00	\$376.01
7	014-0085-046		42,950.00	0.0131	\$562.65	177.00	4.38	\$775.26	\$1,337.91
8	014-0121-001		50,530.00	0.0131	\$661.94	247.26	4.38	\$1,083.00	\$1,744.94
9	014-0121-029		30,064.00	0.0131	\$393.84	121.94	4.38	\$534.10	\$927.94
10	014-0121-030	1	23,556.00	0.0000	\$0.00	80.00	4.38	\$350.40	\$350.40
11	014-0121-031		50,094.00	0.0131	\$656.23	249.25	4.38	\$1,091.72	\$1,747.95
12	014-0123-004		3,175.00	0.0131	\$41.59	40.00	4.38	\$175.20	\$216.79
13	014-0123-005		6,521.00	0.0131	\$85.43	90.00	4.38	\$394.20	\$479.63
14	014-0123-032		30,492.00	0.0131	\$399.45	160.00	4.38	\$700.80	\$1,100.25
15	014-0123-033		4,256.00	0.0131	\$55.75	40.00	4.38	\$175.20	\$230.95
16	014-0163-060		24,078.00	0.0131	\$315.42	125.52	4.38	\$549.78	\$865.20
17	014-0163-065		60,984.00	0.0131	\$798.89	230.00	4.38	\$1,007.40	\$1,806.29
18	014-0163-066		144,184.00	0.0131	\$1,888.81	107.00	4.38	\$468.66	\$2,357.47
19	014-0194-002		7,012.00	0.0131	\$91.86	58.34	4.38	\$255.53	\$347.39
20	014-0194-004		10,690.00	0.0131	\$140.04	120.66	4.38	\$528.49	\$668.53
21	014-0194-014		26,355.00	0.0131	\$345.25	89.92	4.38	\$393.85	\$739.10
22	014-0195-012		4,356.00	0.0131	\$57.06	54.35	4.38	\$238.05	\$295.11
23	014-0195-024		11,900.00	0.0131	\$155.89	108.00	4.38	\$473.04	\$628.93
24	014-0196-025		16,000.00	0.0131	\$209.60	94.94	4.38	\$415.84	\$625.44
25	014-0196-026		17,323.00	0.0131	\$226.93	120.66	4.38	\$528.49	\$755.42
26	014-0222-067		49,223.00	0.0131	\$644.82	295.32	4.38	\$1,293.50	\$1,938.32
27	014-0223-002		63,162.00	0.0131	\$827.42	325.77	4.38	\$1,426.87	\$2,254.29
28	014-0251-022		7,213.00	0.0131	\$94.49	50.25	4.38	\$220.10	\$314.59
29	014-0251-023		4,864.00	0.0131	\$63.72	35.10	4.38	\$153.74	\$217.46
30	014-0251-050		30,088.00	0.0131	\$394.15	201.00	4.38	\$880.38	\$1,274.53
31	014-0252-023		4,798.00	0.0131	\$62.85	60.93	4.38	\$266.87	\$329.72
32	014-0252-024		6,175.00	0.0131	\$80.89	60.93	4.38	\$266.87	\$347.76
33	014-0252-025		15,196.00	0.0131	\$199.07	122.40	4.38	\$536.11	\$735.18
34	014-0293-005		2,405.00	0.0131	\$31.51	43.79	4.38	\$191.80	\$223.31
35	014-0293-006		2,574.00	0.0131	\$33.72	43.79	4.38	\$191.80	\$225.52
36	014-0293-007		14,720.00	0.0131	\$192.83	131.37	4.38	\$575.40	\$768.23
37	014-0293-014		5,741.00	0.0131	\$75.21	54.85	4.38	\$240.24	\$315.45
38	014-0293-015		5,760.00	0.0131	\$75.46	43.79	4.38	\$191.80	\$267.26
39	014-0294-003		6,327.00	0.0131	\$82.88	43.78	4.38	\$191.76	\$274.64
40	014-0294-006		5,046.00	0.0131	\$66.10	43.79	4.38	\$191.80	\$257.90

Map ID	Assessor's Parcel Number (APN)	Exempt*	Parcel Area (sqft)	Parcel Assess Rate (\$/sqft/yr)	Initial Parcel Assess (\$/yr)	Street Frontage (ft)	Frontage Assess Rate (\$/ft/yr)	Initial Frontage Assess (\$/yr)	Total Initial Assessment
41	014-0294-007		4,037.00	0.0131	\$52.88	43.79	4.38	\$191.80	\$244.68
42	014-0294-008		4,696.00	0.0131	\$61.52	43.79	4.38	\$191.80	\$253.32
43	014-0294-009		5,413.00	0.0131	\$70.91	43.79	4.38	\$191.80	\$262.71
44	014-0294-021		14,400.00	0.0131	\$188.64	87.58	4.38	\$383.60	\$572.24
45	015-0041-005		142,006.00	0.0131	\$1,860.28	237.48	4.38	\$1,040.16	\$2,900.44
46	015-0041-017		20,042.00	0.0131	\$262.55	218.03	4.38	\$954.97	\$1,217.52
47	015-0112-001		11,570.00	0.0131	\$151.57	120.62	4.38	\$528.32	\$679.89
48	015-0112-054	2	6,098.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
49	015-0113-001	2	5,663.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
50	015-0113-053		9,148.00	0.0131	\$119.84	55.09	4.38	\$241.29	\$361.13
51	015-0113-055		8,929.00	0.0131	\$116.97	110.18	4.38	\$482.59	\$599.56
52	015-0181-048		10,400.00	0.0131	\$136.24	87.20	4.38	\$381.94	\$518.18
53	015-0181-051		26,441.00	0.0131	\$346.38	218.10	4.38	\$955.28	\$1,301.66
54	015-0182-035	2	5,663.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
55	015-0182-036	2	5,663.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
56	015-0182-037	2	5,663.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
57	015-0182-038	2	5,663.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
58	015-0182-039	2	5,663.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
59	015-0182-040	2	5,663.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
60	015-0182-041	2	5,663.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
61	015-0241-027		5,433.00	0.0131	\$71.17	43.60	4.38	\$190.97	\$262.14
62	015-0241-028	2	5,663.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
63	015-0241-029	2	5,668.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
64	015-0241-030	2	5,663.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
65	015-0241-031	2	5,663.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
66	015-0241-032	2	5,668.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
67	015-0241-033		5,668.00	0.0131	\$74.25	43.60	4.38	\$190.97	\$265.22
68	015-0242-023		5,433.00	0.0131	\$71.17	43.60	4.38	\$190.97	\$262.14
69	015-0242-024		5,433.00	0.0131	\$71.17	43.60	4.38	\$190.97	\$262.14
70	015-0242-025		5,433.00	0.0131	\$71.17	43.60	4.38	\$190.97	\$262.14
71	015-0242-026		5,433.00	0.0131	\$71.17	43.60	4.38	\$190.97	\$262.14
72	015-0242-027		5,433.00	0.0131	\$71.17	43.60	4.38	\$190.97	\$262.14
73	015-0242-028		5,433.00	0.0131	\$71.17	43.60	4.38	\$190.97	\$262.14
74	015-0242-029		5,433.00	0.0131	\$71.17	43.60	4.38	\$190.97	\$262.14
75	015-0243-019		17,708.00	0.0131	\$231.97	146.25	4.38	\$640.58	\$872.55
76	020-0101-019		3,826.00	0.0131	\$50.12	60.54	4.38	\$265.17	\$315.29
77	020-0101-020		5,165.00	0.0131	\$67.66	60.54	4.38	\$265.17	\$332.83
78	020-0101-021		886.00	0.0131	\$11.61	20.00	4.38	\$87.60	\$99.21
79	020-0101-022		3,485.00	0.0131	\$45.65	60.54	4.38	\$265.17	\$310.82
80	020-0101-023	2	5,344.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
81	020-0103-015		3,784.00	0.0131	\$49.57	61.01	4.38	\$267.22	\$316.79
82	020-0103-016	2	4,877.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00

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83	020-0103-017	2	4,051.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
84	020-0103-018	2	5,603.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
85	020-0171-014		7,841.00	0.0131	\$102.72	42.40	4.38	\$185.71	\$288.43
86	020-0171-038		30,826.00	0.0131	\$403.82	203.00	4.38	\$889.14	\$1,292.96
87	020-0192-011		12,196.00	0.0131	\$159.77	112.00	4.38	\$490.56	\$650.33
88	020-0192-012		6,658.00	0.0131	\$87.22	60.00	4.38	\$262.80	\$350.02
89	020-0192-013	2	4,604.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
90	020-0192-014		4,604.00	0.0131	\$60.31	42.00	4.38	\$183.96	\$244.27
91	020-0192-015		4,445.00	0.0131	\$58.23	55.00	4.38	\$240.90	\$299.13
92	020-0194-009		6,219.00	0.0131	\$81.47	71.65	4.38	\$313.83	\$395.30
93	020-0194-011		5,258.00	0.0131	\$68.88	50.00	4.38	\$219.00	\$287.88
94	020-0194-027		15,287.00	0.0131	\$200.26	105.00	4.38	\$459.90	\$660.16
95	020-0194-036		28,070.00	0.0131	\$367.72	50.00	4.38	\$219.00	\$586.72
96	020-0253-005		25,733.00	0.0131	\$337.10	160.29	4.38	\$702.07	\$1,039.17
97	020-0253-006		19,420.00	0.0131	\$254.40	106.86	4.38	\$468.05	\$722.45
98	020-0253-007	2	11,394.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
99	020-0253-008	2	7,733.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
100	020-0253-009	2	7,580.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
101	020-0253-010	2	8,282.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
102	020-0253-011		9,583.00	0.0131	\$125.54	54.74	4.38	\$239.76	\$365.30
103	020-0313-018		6,808.00	0.0131	\$89.18	52.90	4.38	\$231.70	\$320.88
104	020-0313-019		7,463.00	0.0131	\$97.77	52.90	4.38	\$231.70	\$329.47
105	020-0313-020		8,235.00	0.0131	\$107.88	52.67	4.38	\$230.69	\$338.57
106	020-0313-021		16,434.00	0.0131	\$215.29	105.80	4.38	\$463.40	\$678.69
107	020-0313-022		9,368.00	0.0131	\$122.72	56.75	4.38	\$248.57	\$371.29
108	020-0314-021		24,829.00	0.0131	\$325.26	157.93	4.38	\$691.73	\$1,016.99
109	021-0021-001		9,599.00	0.0131	\$125.75	80.66	4.38	\$353.29	\$479.04
110	021-0021-023		5,204.00	0.0131	\$68.17	48.61	4.38	\$212.91	\$281.08
111	021-0021-024		6,042.00	0.0131	\$79.15	48.61	4.38	\$212.91	\$292.06
112	021-0021-025		7,694.00	0.0131	\$100.79	48.61	4.38	\$212.91	\$313.70
113	021-0021-026		5,243.00	0.0131	\$68.68	68.23	4.38	\$298.85	\$367.53
114	021-0023-001		18,211.00	0.0131	\$238.56	153.09	4.38	\$670.53	\$909.09
115	021-0023-047	2	11,326.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
116	021-0023-050	2	5,227.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
117	021-0023-053		11,208.00	0.0131	\$146.82	130.00	4.38	\$569.40	\$716.22
118	021-0111-001		11,682.00	0.0131	\$153.03	132.00	4.38	\$578.16	\$731.19
119	021-0111-002		5,512.00	0.0131	\$72.21	160.00	4.38	\$700.80	\$773.01
120	021-0111-017	2	7,841.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
121	021-0111-018	2	7,405.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
122	021-0111-019	2	8,712.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
123	021-0112-016	1	52,272.00	0.0000	\$0.00	175.00	4.38	\$766.50	\$766.50
124	021-0112-017	2	6,970.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00

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125	021-0201-021		6,104.00	0.0131	\$79.96	53.89	4.38	\$236.04	\$316.00
126	021-0201-022		6,424.00	0.0131	\$84.15	54.22	4.38	\$237.48	\$321.63
127	021-0201-023	2	10,019.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
128	021-0201-024	2	9,148.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
129	021-0201-025	2	10,454.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
130	021-0201-033		14,360.00	0.0131	\$188.12	259.54	4.38	\$1,136.79	\$1,324.91
131	021-0201-034		31,690.00	0.0131	\$415.14	106.60	4.38	\$466.91	\$882.05
132	021-0201-035		35,327.00	0.0131	\$462.78	159.90	4.38	\$700.36	\$1,163.14
133	021-0281-001		4,356.00	0.0131	\$57.06	147.00	4.38	\$643.86	\$700.92
134	021-0283-003		9,583.00	0.0131	\$125.54	178.18	4.38	\$780.43	\$905.97
135	021-0283-004		24,829.00	0.0131	\$325.26	0.00	4.38	\$0.00	\$325.26
136	021-0283-005		4,792.00	0.0131	\$62.78	45.09	4.38	\$197.49	\$260.27
137	021-0283-006		11,326.00	0.0131	\$148.37	103.96	4.38	\$455.34	\$603.71
138	022-0280-003		106,286.00	0.0131	\$1,392.35	229.94	4.38	\$1,007.14	\$2,399.49
139	022-0280-015		28,055.00	0.0131	\$367.52	169.96	4.38	\$744.42	\$1,111.94
140	022-0280-017		17,100.00	0.0131	\$224.01	0.00	4.38	\$0.00	\$224.01
141	022-0280-022		13,000.00	0.0131	\$170.30	0.00	4.38	\$0.00	\$170.30
142	022-0280-025		4,800.00	0.0131	\$62.88	65.42	4.38	\$286.54	\$349.42
143	022-0280-028		146,797.00	0.0131	\$1,923.04	0.00	4.38	\$0.00	\$1,923.04
144	022-0280-029		32,104.00	0.0131	\$420.56	148.33	4.38	\$649.69	\$1,070.25
145	022-0280-030		53,579.00	0.0131	\$701.88	339.96	4.38	\$1,489.02	\$2,190.90
146	022-0280-031		190,357.00	0.0131	\$2,493.68	344.24	4.38	\$1,507.77	\$4,001.45
147	022-0280-032		94,090.00	0.0131	\$1,232.58	65.00	4.38	\$284.70	\$1,517.28
148	022-0280-033		76,666.00	0.0131	\$1,004.32	0.00	4.38	\$0.00	\$1,004.32
149	022-0280-034		120,226.00	0.0131	\$1,574.96	0.00	4.38	\$0.00	\$1,574.96
150	022-0280-035		45,738.00	0.0131	\$599.17	0.00	4.38	\$0.00	\$599.17
151	022-0280-036		35,022.00	0.0131	\$458.79	0.00	4.38	\$0.00	\$458.79
152	022-0280-037		30,536.00	0.0131	\$400.02	127.66	4.38	\$559.15	\$959.17
153	022-0280-038		42,123.00	0.0131	\$551.81	89.85	4.38	\$393.54	\$945.35
154	022-0280-039		408,157.00	0.0131	\$5,346.86	469.51	4.38	\$2,056.45	\$7,403.31
155	022-0280-040		22,521.00	0.0131	\$295.03	127.76	4.38	\$559.59	\$854.62
156	022-0310-001		73,181.00	0.0131	\$958.67	333.87	4.38	\$1,462.35	\$2,421.02
157	023-0021-025		15,390.00	0.0131	\$201.61	182.80	4.38	\$800.66	\$1,002.27
158	023-0026-024		1,495.00	0.0131	\$19.58	31.60	4.38	\$138.41	\$157.99
159	023-0026-025		5,607.00	0.0131	\$73.45	56.21	4.38	\$246.20	\$319.65
160	023-0026-026		337,590.00	0.0131	\$4,422.43	281.44	4.38	\$1,232.71	\$5,655.14
161	023-0026-027		130,244.00	0.0131	\$1,706.20	248.85	4.38	\$1,089.96	\$2,796.16
162	023-0111-025		37,870.00	0.0131	\$496.10	150.00	4.38	\$657.00	\$1,153.10
163	023-0111-026		28,130.00	0.0131	\$368.50	125.00	4.38	\$547.50	\$916.00
164	023-0111-028		13,080.00	0.0131	\$171.35	63.73	4.38	\$279.14	\$450.49
165	023-0111-029		11,830.00	0.0131	\$154.97	61.27	4.38	\$268.36	\$423.33
166	023-0111-030		316,246.00	0.0131	\$4,142.82	201.82	4.38	\$883.97	\$5,026.79

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167	023-0111-031		74,488.00	0.0131	\$975.79	124.88	4.38	\$546.97	\$1,522.76
168	023-0211-001	1	81,457.00	0.0000	\$0.00	143.85	4.38	\$630.06	\$630.06
169	023-0211-024		29,620.00	0.0131	\$388.02	110.00	4.38	\$481.80	\$869.82
170	023-0211-025		85,378.00	0.0131	\$1,118.45	128.19	4.38	\$561.47	\$1,679.92
171	023-0211-026		71,874.00	0.0131	\$941.55	170.50	4.38	\$746.79	\$1,688.34
172	023-0221-009		5,822.00	0.0131	\$76.27	0.00	4.38	\$0.00	\$76.27
173	023-0221-015		40,660.00	0.0131	\$532.65	130.00	4.38	\$569.40	\$1,102.05
174	023-0221-016		23,445.00	0.0131	\$307.13	0.00	4.38	\$0.00	\$307.13
175	023-0221-018		19,260.00	0.0131	\$252.31	119.93	4.38	\$525.29	\$777.60
176	023-0221-019		38,768.00	0.0131	\$507.86	84.70	4.38	\$370.99	\$878.85
177	023-0221-020		20,560.00	0.0131	\$269.34	65.86	4.38	\$288.47	\$557.81
178	026-0072-022		71,438.00	0.0131	\$935.84	280.00	4.38	\$1,226.40	\$2,162.24
179	026-0073-003	2	47,480.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
180	026-0073-004	2	5,663.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
181	026-0073-005	2	5,663.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
182	026-0073-006	2	5,663.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
183	026-0073-007	2	5,663.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
184	026-0073-008	2	4,792.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
185	026-0073-009	2	5,227.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
186	026-0073-010	2	10,019.00	0.0000	\$0.00	0.00	0.00	\$0.00	\$0.00
187	026-0073-011		436.00	0.0131	\$5.71	0.00	4.38	\$0.00	\$5.71
188	026-0073-012		5,140.00	0.0131	\$67.33	0.00	4.38	\$0.00	\$67.33
189	026-0073-013		10,890.00	0.0131	\$142.66	100.00	4.38	\$438.00	\$580.66
190	026-0073-014		110,642.00	0.0131	\$1,449.41	174.22	4.38	\$763.08	\$2,212.49
191	026-0073-017		55,757.00	0.0131	\$730.42	158.35	4.38	\$693.57	\$1,423.99
192	026-0102-019		25,700.00	0.0131	\$336.67	99.51	4.38	\$435.85	\$772.52
193	026-0102-021		14,375.00	0.0131	\$188.31	85.75	4.38	\$375.59	\$563.90
194	026-0102-025		46,174.00	0.0131	\$604.88	102.43	4.38	\$448.64	\$1,053.52
195	026-0103-019	1	45,302.00	0.0000	\$0.00	108.83	4.38	\$476.68	\$476.68
196	026-0103-028	1	33,248.00	0.0000	\$0.00	30.00	4.38	\$131.40	\$131.40
197	026-0103-029		8,276.00	0.0131	\$108.42	78.00	4.38	\$341.64	\$450.06
198	026-0103-032	1	28,348.00	0.0000	\$0.00	100.00	4.38	\$438.00	\$438.00
199	026-0181-008		24,790.00	0.0131	\$324.75	151.16	4.38	\$662.08	\$986.83
200	026-0183-009		12,290.00	0.0131	\$161.00	120.40	4.38	\$527.35	\$688.35
201	026-0183-010		16,410.00	0.0131	\$214.97	82.37	4.38	\$360.78	\$575.75
202	026-0183-025		8,318.00	0.0131	\$108.97	76.07	4.38	\$333.19	\$442.16
203	026-0244-015		27,443.00	0.0131	\$359.50	165.00	4.38	\$722.70	\$1,082.20
204	026-0244-016		113,692.00	0.0131	\$1,489.37	187.77	4.38	\$822.43	\$2,311.80
205	026-0244-017		86,249.00	0.0131	\$1,129.86	164.73	4.38	\$721.52	\$1,851.38
206	026-0244-020		31,896.00	0.0131	\$417.84	132.77	4.38	\$581.53	\$999.37
207	026-0244-021		23,654.00	0.0131	\$309.87	32.54	4.38	\$142.53	\$452.40
208	026-0244-022		64,904.00	0.0131	\$850.24	32.41	4.38	\$141.96	\$992.20

Map ID	Assessor's Parcel Number (APN)	Exempt*	Parcel Area (sqft)	Parcel Assess Rate (\$/sqft/yr)	Initial Parcel Assess (\$/yr)	Street Frontage (ft)	Frontage Assess Rate (\$/ft/yr)	Initial Frontage Assess (\$/yr)	Total Initial Assessment
209	027-0011-021		390,298.00	0.0131	\$5,112.90	1332.29	4.38	\$5,835.43	\$10,948.33
210	027-0171-011		165,092.00	0.0131	\$2,162.71	523.00	4.38	\$2,290.74	\$4,453.45
211	027-0181-011		38,909.00	0.0131	\$509.71	125.00	4.38	\$547.50	\$1,057.21
212	027-0181-012		31,127.00	0.0131	\$407.76	100.00	4.38	\$438.00	\$845.76
213	027-0181-013		28,340.00	0.0131	\$371.25	145.12	4.38	\$635.63	\$1,006.88
214	027-0271-011	1	32,982.00	0.0000	\$0.00	100.00	4.38	\$438.00	\$438.00
215	027-0271-012		116,305.00	0.0131	\$1,523.60	318.00	4.38	\$1,392.84	\$2,916.44
216	037-0081-001		57,935.00	0.0131	\$758.95	150.00	4.38	\$657.00	\$1,415.95
217	037-0081-002		25,590.00	0.0131	\$335.23	75.00	4.38	\$328.50	\$663.73
218	037-0081-005		13,939.00	0.0131	\$182.60	75.00	4.38	\$328.50	\$511.10
219	037-0081-023		33,278.00	0.0131	\$435.94	200.00	4.38	\$876.00	\$1,311.94
220	037-0081-025		94,525.00	0.0131	\$1,238.28	200.00	4.38	\$876.00	\$2,114.28
221	037-0161-002	1	453,024.00	0.0000	\$0.00	700.00	4.38	\$3,066.00	\$3,066.00
222	037-0310-002		199,505.00	0.0131	\$2,613.52	345.50	4.38	\$1,513.29	\$4,126.81
223	037-0310-018	1	248,728.00	0.0000	\$0.00	138.00	4.38	\$604.44	\$604.44
224	037-0310-023		73,616.00	0.0131	\$964.37	308.66	4.38	\$1,351.93	\$2,316.30
225	037-0310-026		60,113.00	0.0131	\$787.48	200.06	4.38	\$876.26	\$1,663.74
226	037-0310-028		104,980.00	0.0131	\$1,375.24	132.89	4.38	\$582.06	\$1,957.30
227	038-0011-001		25,652.00	0.0131	\$336.04	56.00	4.38	\$245.28	\$581.32
228	038-0011-011		78,408.00	0.0131	\$1,027.14	190.80	4.38	\$835.70	\$1,862.84
229	038-0011-012		54,014.00	0.0131	\$707.58	134.80	4.38	\$590.42	\$1,298.00
230	038-0011-015		43,560.00	0.0131	\$570.64	190.80	4.38	\$835.70	\$1,406.34
231	038-0011-021		14,922.00	0.0131	\$195.48	95.40	4.38	\$417.85	\$613.33
232	038-0081-007		43,560.00	0.0131	\$570.64	95.40	4.38	\$417.85	\$988.49
233	038-0081-008		43,560.00	0.0131	\$570.64	95.40	4.38	\$417.85	\$988.49
234	038-0081-011		35,284.00	0.0131	\$462.22	24.67	4.38	\$108.05	\$570.27
235	038-0081-015		98,446.00	0.0131	\$1,289.64	190.80	4.38	\$835.70	\$2,125.34
236	038-0081-019		36,942.00	0.0131	\$483.94	95.40	4.38	\$417.85	\$901.79
237	038-0081-020		34,093.00	0.0131	\$446.62	95.40	4.38	\$417.85	\$864.47
238	038-0161-005		73,616.00	0.0131	\$964.37	175.00	4.38	\$766.50	\$1,730.87
239	038-0161-007		111,514.00	0.0131	\$1,460.83	367.67	4.38	\$1,610.39	\$3,071.22
240	038-0161-008		44,867.00	0.0131	\$587.76	111.00	4.38	\$486.18	\$1,073.94
241	038-0191-001		47,045.00	0.0131	\$616.29	140.11	4.38	\$613.68	\$1,229.97
242	038-0191-022		29,590.00	0.0131	\$387.63	69.80	4.38	\$305.72	\$693.35
243	038-0191-025		63,162.00	0.0131	\$827.42	175.22	4.38	\$767.46	\$1,594.88
244	038-0191-028		101,495.00	0.0131	\$1,329.58	210.22	4.38	\$920.76	\$2,250.34
245	039-0171-028	1	46,174.00	0.0000	\$0.00	63.00	4.38	\$275.94	\$275.94
246	039-0171-032	1	37,800.00	0.0000	\$0.00	63.00	4.38	\$275.94	\$275.94
247	039-0171-033		18,300.00	0.0131	\$239.73	78.70	4.38	\$344.71	\$584.44
248	039-0171-034		27,110.00	0.0131	\$355.14	121.30	4.38	\$531.29	\$886.43
249	039-0171-036		13,510.00	0.0131	\$176.98	80.00	4.38	\$350.40	\$527.38
250	039-0171-037		2,178.00	0.0131	\$28.53	19.20	4.38	\$84.10	\$112.63

Map ID	Assessor's Parcel Number (APN)	Exempt*	Parcel Area (sqft)	Parcel Assess Rate (\$/sqft/yr)	Initial Parcel Assess (\$/yr)	Street Frontage (ft)	Frontage Assess Rate (\$/ft/yr)	Initial Frontage Assess (\$/yr)	Total Initial Assessment
251	039-0171-043		25,831.00	0.0131	\$338.39	122.20	4.38	\$535.24	\$873.63
252	039-0171-044		23,566.00	0.0131	\$308.71	81.02	4.38	\$354.87	\$663.58
253	039-0171-045		57,064.00	0.0131	\$747.54	296.08	4.38	\$1,296.83	\$2,044.37
254	039-0201-012		557,132.00	0.0131	\$7,298.43	812.14	4.38	\$3,557.17	\$10,855.60
255	039-0241-019		21,540.00	0.0131	\$282.17	163.00	4.38	\$713.94	\$996.11
256	039-0241-020		113,692.00	0.0131	\$1,489.37	317.00	4.38	\$1,388.46	\$2,877.83
257	039-0241-021		82,764.00	0.0131	\$1,084.21	182.78	4.38	\$800.58	\$1,884.79
258	039-0241-022		175,547.00	0.0131	\$2,299.67	341.56	4.38	\$1,496.03	\$3,795.70
259	040-0021-001		60,113.00	0.0131	\$787.48	220.00	4.38	\$963.60	\$1,751.08
260	040-0021-032		22,920.00	0.0131	\$300.25	220.00	4.38	\$963.60	\$1,263.85
261	040-0021-041	1	202,118.00	0.0000	\$0.00	76.00	4.38	\$332.88	\$332.88
262	040-0021-047		107,158.00	0.0131	\$1,403.77	640.10	4.38	\$2,803.64	\$4,207.41
263	040-0031-019	1	5,227.00	0.0000	\$0.00	53.00	4.38	\$232.14	\$232.14
264	040-0031-024		161,172.00	0.0131	\$2,111.35	217.79	4.38	\$953.92	\$3,065.27
265	040-0031-028		45,738.00	0.0131	\$599.17	217.00	4.38	\$950.46	\$1,549.63
266	040-0031-029		50,530.00	0.0131	\$661.94	186.51	4.38	\$816.91	\$1,478.85
267	040-0032-019		32,652.00	0.0131	\$427.74	267.70	4.38	\$1,172.53	\$1,600.27
268	040-0032-020		30,600.00	0.0131	\$400.86	120.36	4.38	\$527.18	\$928.04
269	040-0041-034		65,776.00	0.0131	\$861.67	256.84	4.38	\$1,124.96	\$1,986.63
270	040-0042-001		38,102.00	0.0131	\$499.14	175.00	4.38	\$766.50	\$1,265.64
271	040-0042-002		18,144.00	0.0131	\$237.69	114.00	4.38	\$499.32	\$737.01
272	042-0014-013		144,619.00	0.0131	\$1,894.51	396.21	4.38	\$1,735.40	\$3,629.91
273	043-0220-036		33,106.00	0.0131	\$433.69	151.52	4.38	\$663.66	\$1,097.35
274	043-0220-047		382,457.00	0.0131	\$5,010.19	295.32	4.38	\$1,293.50	\$6,303.69
	TOTAL		12,375,635.00		\$141,204.02	32701.14		\$143,230.97	\$284,434.99

***Exemption Notations:**

1=Parcels used for cemeteries, mobile home parks, or motels only benefit from a portion of the District's services and will only be assessed on street frontage.

2=Parcels with low-density residential uses will not benefit from the District's services and will not be assessed.

APPENDIX 3 – DISTRICT BOUNDARY DESCRIPTION

The PBID generally includes parcels fronting Stockton Boulevard and is approximately bound by 2nd Avenue to the north and 65th Street to the south.

The boundaries of the PBID are more particularly described as follows:

Beginning at the northeast corner of Assessor's Parcel Number (APN) 014-0085-046 (Map ID 7) and heading south along the west side of Stockton Boulevard to 2nd Avenue. East along the south side of 2nd Ave, across Stockton Boulevard to the northeast corner of APN 011-0191-015 (Map ID 1). South along the eastern boundary of parcels fronting the east side of Stockton Boulevard, across 2nd Avenue, Broadway, 7th Avenue, 8th Avenue, 9th Avenue, 10th Avenue, 11th Avenue, 12th Avenue, 13th Avenue, 14th Avenue, 15th Avenue, San Francisco Boulevard, and Roemer Lane to 20th Avenue. East along the south side of 20th Avenue, south along the west side of 52nd Street, then southeast along the north side of 21st Avenue to a point opposite the east corner of APN 021-0283-004 (Map ID 135). West along the south side of 21st Avenue to a point opposite the northeast corner of #157. South along the eastern boundary of parcels fronting the east side of Stockton Boulevard, across 22nd Avenue, to the southeast corner of APN 023-0221-015 (Map ID 173). South along the eastern boundary of APN 0230221-016 (Map ID 174) to the northwest corner of APN 023-0221-009 (Map ID 172). East along the northern boundary of APN 023-0221-009 (Map ID 172) to 55th Street. South along the west side of 55th Street to Fruitridge Road. South across Fruitridge Road and continuing south along the eastern boundary of parcels fronting the east side of Stockton Boulevard, across Jansen Drive, McMahan Drive, Lemon Hill Avenue, Dias Avenue, Elder Creek Road, 48th Avenue, Fowler Avenue, and Patterson Way to the southeast corner of APN 043-0220-047 (Map ID 274).

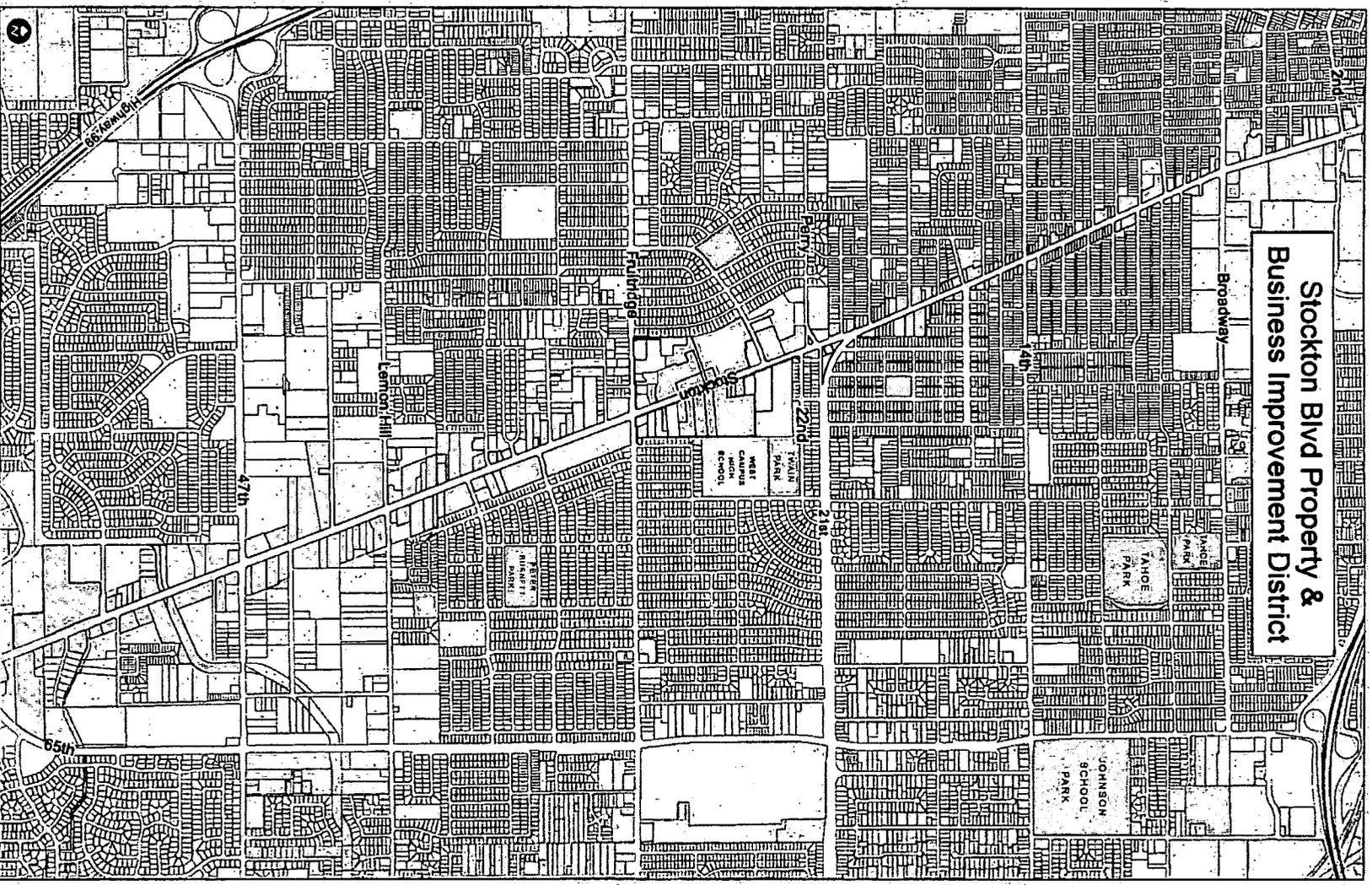
West along the southern boundary of APN 043-0220-047 (Map ID 274), across Stockton Boulevard, and continuing west along the southern boundary of APN 042-0014-013 (Map ID 272).

North along the western boundary of parcels fronting the west side of Stockton Boulevard, across Riza Avenue, 47th Avenue, El Paraiso Avenue, and Lemon Hill Avenue to the northwest corner of APN 026-0244-016 (Map ID 204). East along the northern boundary of APN 026-0244-016 (Map ID 204) to the northwest corner of 026-0244-015 (Map ID 203). North across 37th Avenue and continuing north along the western boundary of parcels fronting the west side of Stockton Boulevard, across Gordon Drive and Southwest Avenue to the northwest corner of APN 026-0073-017 (Map ID 191). West along the southern boundary of APN 026-0073-014 (Map ID 190). South along the eastern boundary, west along the southern boundary, and north along the eastern boundary of APN 026-0073-003 (Map ID 179) to Young Street. East along the south side of Young Street to a point opposite the southwest corner of APN 026-0072-022 (Map ID 178). North along the western boundary of APN 026-0072-022 (Map ID 178) to Fruitridge Road. West along the north side of Fruitridge Road to the southwest corner of APN 022-0280-033 (Map ID 148). North along the western boundary of APN 022-0280-033 (Map ID 148), and continuing north along the western boundary of parcels fronting the west side of Stockton Boulevard, across Lawrence Drive to Perry Avenue. West along the north side of Perry Avenue to the southwest corner of APN 022-0280-028 (Map ID 143). North along the western boundary of APN 022-0280-028 (Map ID 143), and continuing north along the western boundary of parcels fronting the west side of Stockton Boulevard, across Baker Avenue, Roosevelt Avenue, Parker Avenue, Yosemite Avenue, 17th Avenue,

16th Avenue, 15th Avenue, 14th Avenue, 13th Avenue, 12th Avenue, 11th Avenue, 10th Avenue, 9th Avenue, 8th Avenue, 7th Avenue, 6th Avenue, Broadway, 4th Avenue, 3rd Avenue, and 2nd Avenue to the point of beginning.

Where inconsistencies exist regarding assessable parcels between this boundary description, the District Boundary Map (included in this Appendix 3), and the Assessment Calculation Table (included as Appendix 2); the order of precedence shall be: 1) the Assessment Calculation Table, 2) the District Boundary Map, and 3) the boundary description. If the ownership or use of a parcel changes during the term of this PBID, the assessment calculation may be modified accordingly.

DISTRICT BOUNDARY MAP



Stockton Blvd Property &
Business Improvement District