City of Sacramento
City Council

915 I Street, Sacramento, CA, 95814
www.CityofSacramento.org

Meeting Date: **5/29/2012** **Report Type:** Consent

Title: Resolution of Intention: Midtown Sacramento Property and Business Improvement District No. 2012-02

Report ID: 2012-00156

Location: District 4

Recommendation: Pass a Resolution of Intention renewing Midtown Sacramento Property and Business Improvement District no. 2012-02

Contact: Sini Makasini, Administrative Analyst, (916) 808-7967, Mark Griffin, Program Manager, (916) 808-8788, Finance Department

Presenter: None

Department: Finance
Division: Public Improvement Finance
Dept ID: 06001321

Attachments:

1-Description/Analysis
2-Background
3-Resolution Intention to Renew
4-Exhibit C Management District Plan

City Attorney Review
Approved as to Form
Jeffrey Heeren
5/10/2012 3:53:36 PM

City Treasurer Review
Reviewed for Impact on Cash and Debt
Russell Fehr
5/7/2012 10:26:53 AM

Approvals/Acknowledgements

Department Director or Designee: Leyne Milstein - 5/10/2012 1:17:50 PM

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Description/Analysis

Issue: The property owners within the Midtown corridor propose to renew the Midtown Sacramento Property and Business Improvement District (PBID) for a five (5) year term. Approval of the Resolution of Intention to renew the District will set the time and place for the Public Hearing on the renewal of the District and the proposed assessment, and authorize staff to mail notices to all property owners within the District.

Policy Considerations: The goal of the District is to provide services to promote clean, safe, and economic enhancements of the Midtown corridor in an effort to increase business development and revenue. The City would continue its current participation as the owner of three parcels in the District.

Environmental Considerations:

California Environmental Quality Act (CEQA): The renewal of a district does not constitute a project under CEQA and is therefore exempt from review pursuant to Guidelines Section 15378(b)(4).

Sustainability: There are no sustainability considerations applicable to the formation or renewal process and administration of an assessment district.

Commission/Committee Action: None.

Rationale for Recommendation: The actions in the recommended Resolution are required by the California Streets and Highways Code Part 7 (beginning with Section 36600) of Division 18.

Financial Considerations: Financing will be provided by the levy of assessments upon real property that benefit from improvements and activities of the District. The District does not issue bonds.

The District assessment budget for FY2012/13 is approximately $623,578 as shown on Exhibit B. If this District is renewed, the City of Sacramento will be participating as a property owner in the District. The City owns three assessed parcels within the District and will have a total first-year annual assessment of approximately $20,472, which is the same as the current year. The City did not absorb any Redevelopment Agency parcels within the District.

Funds are currently budgeted for continued participation in the District. Future assessment rates may be subject to an increase of no more than 3% annually.

Emerging Small Business Development (ESBD): City Council approval of these proceedings is not affected by City policy.

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BACKGROUND

The Midtown Sacramento PBID (District) was approved by City Council on August 9, 2007, in accordance with the PBID Area Law of 1994, and became effective on January 1, 2008. The property owners within the District would like to renew the District for a five (5) year term.

The District provides funding for maintenance and streetscape services, safe programs, advocacy/marketing promotion with the intent of continuing to create a positive business atmosphere in the District.

The District's Board of Directors has prepared the Management Plan (Plan), which is on file with the Public Improvement Financing unit (PIF unit) of the Department of Finance, designated by the City Clerk to be the repository of documents associated with special districts. The Plan is a comprehensive document which describes the process of forming the District and providing the services identified by the property and business owners. The attached resolution will initiate the renewal proceedings of the District.

The initial cost to the parcel owner in the District is based on benefit zone and parcel type. Parcels in Benefit Zone 1 shall be assessed $0.137680 per parcel square foot per year; parcels in Benefit Zone 2 shall be assessed $0.078000 per parcel square foot per year. In addition to benefit zones, parcels will also be assessed based upon their uses. The assessment methodology has been created to ensure proportional benefit based on actual benefits to be received. The assessment for each parcel proposed for the District is shown in Appendix 2 to Exhibit C.

Midtown Sacramento PBID
FY2012/13 Budget

Program Category	Budget	% of Total
Safety / Maintenance / Streetscape	$361,675.73	58.00
Advocacy / Administration / Marketing	$212,016.81	34.00
Contingency / Renewal	$49,886.31	8.00
Total	**$623,578.84**	**100.00**

A schedule of proceedings for the renewal of the District is as follows on the next page:

SCHEDULE OF PROCEEDINGS
MIDTOWN SACRAMENTO PBID
PROPERTY AND BUSINESS IMPROVEMENT DISTRICT #2012-02

February 28, 2012	City Manager Signature Authority – City Council
March 15, 2012	Petition Drive – Kick-off
May 1, 2012	Receive Signed Petitions
May 29, 2012	**Resolution of Intention to Renew – City Council**
May 30, 2012	Record Boundary Map, Mail Ballots, Publish Notice of Hearing
July 19, 2012	Public Hearing – City Council
July 24, 2012	Ballot Results – City Council
July 25, 2012	Record Notice of Assessment and Assessment Diagram
August 2012	Assessment Roll to County

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RESOLUTION NO.

Adopted by the Sacramento City Council

INTENTION TO RENEW THE MIDTOWN SACRAMENTO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT

BACKGROUND:

A. Attached hereto and incorporated herein by this reference as Exhibit C is the Midtown Sacramento PBID No. 2012-02 ("District") Management District Plan ("Plan"), which provides for advocacy, economic development and marketing efforts, safety programs, streetscape improvements, maintenance and beautification efforts with the intent of increasing the commercial activity and overall image of the Midtown corridor.

B. The City owns the following properties within the proposed District:

007-0042-001-0000
007-0174-003-0000
007-0273-004-0000

C. The property owners of the properties within the District have submitted petitions asking that the City Council renew the District. Included with each petition was a Plan summary and a map showing the boundaries of the District (Proposed District Map). The Proposed District Map is entitled "Midtown Sacramento Property and Business Improvement District 2012-02." The petitions, the Proposed District Map, and the Plan are on file with the Public Improvement Financing ("PIF") of the Department of Finance, designated by the City Clerk to be the repository of documents associated with special districts.

D. The City Council finds that the City has received the petitions signed by the property owners in the proposed District who will pay more than 50 percent of the proposed total assessment. The City Council thus accepts the petitions and intends to establish the District and to levy an assessment on real property within the District Boundaries in accordance with the Property and Business Improvement District Law of 1994 ("PBID Law") and Sacramento City Code Section 3.92.050.

E. At the direction of the City Council, the Fiscal Manager of PIF for the proceedings for renewal of this District has filed the Plan with PIF, which was prepared in accordance with the provisions of Streets and Highways Code Section 36622.

F. The City Council finds that the Plan satisfies all of the requirements of Streets and Highways Code Section 36622. The Plan provides for advocacy, economic development and marketing efforts, safety programs, streetscape improvements, maintenance and beautification efforts with the intent of increasing the commercial activity and overall image of the Midtown corridor. The Plan proposes to fund these

improvements and activities through the levy of a benefit assessment on real property within the PBID.

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

Section 1. The City Council finds and determines that the recitals set forth above are true.

Section 2. The City Council finds that the property owners representing over 50% of the total assessment amounts, signed the petitions requesting the renewal process be undertaken. The City Council thus accepts the petitions and intends to renew the District and to levy an assessment on real property within the District boundaries in accordance with the PBID Law and Sacramento City Code section 3.92.050. In the first year of the five year term, the proposed assessment is approximately $623,578 as shown on Exhibit B.

Section 3. The City Council finds that the Plan satisfies all requirements of Streets and Highway Code sections 36622 and 36660. The City Council preliminarily approves the Engineer's Report within the Plan.

Section 4. The exterior boundaries of the District are shown on the Proposed District Map attached to this resolution as Exhibit A.

Section 5. No bonds will be issued for the District.

Section 6. The time and place for the public hearing on the renewal of the District and the proposed assessment is set for July 19, 2012, at 6:00 p.m. in the City Council Chambers, New City Hall, 915 "I" Street (first floor), Sacramento, California. The City Council may continue the public hearing from time to time.

Section 7. The City Clerk is directed to give notice of the time and place of the public hearing in accordance with Streets and Highways Code section 36623. The City Clerk is to do this by mailing (or causing to be mailed) written notices and assessment ballots in the time, form, and manner provided by Government Code section 53753 to all persons who own real property that is within the District and will be subject to the proposed assessment. The forms of the notices and ballots must be approved by the City Attorney. The City Clerk is further directed to file an affidavit with the City Council when all notices and ballots have been mailed, setting forth the time and manner of her compliance with the requirements of law for mailing the notices and ballots.

Section 8. At the public hearing, the City Council will consider all objections or protests to the proposed assessment, and any interested person will be permitted to present written or oral testimony. At the conclusion of the public hearing, all ballots submitted and not withdrawn will be tabulated in accordance with Government Code section 53753.

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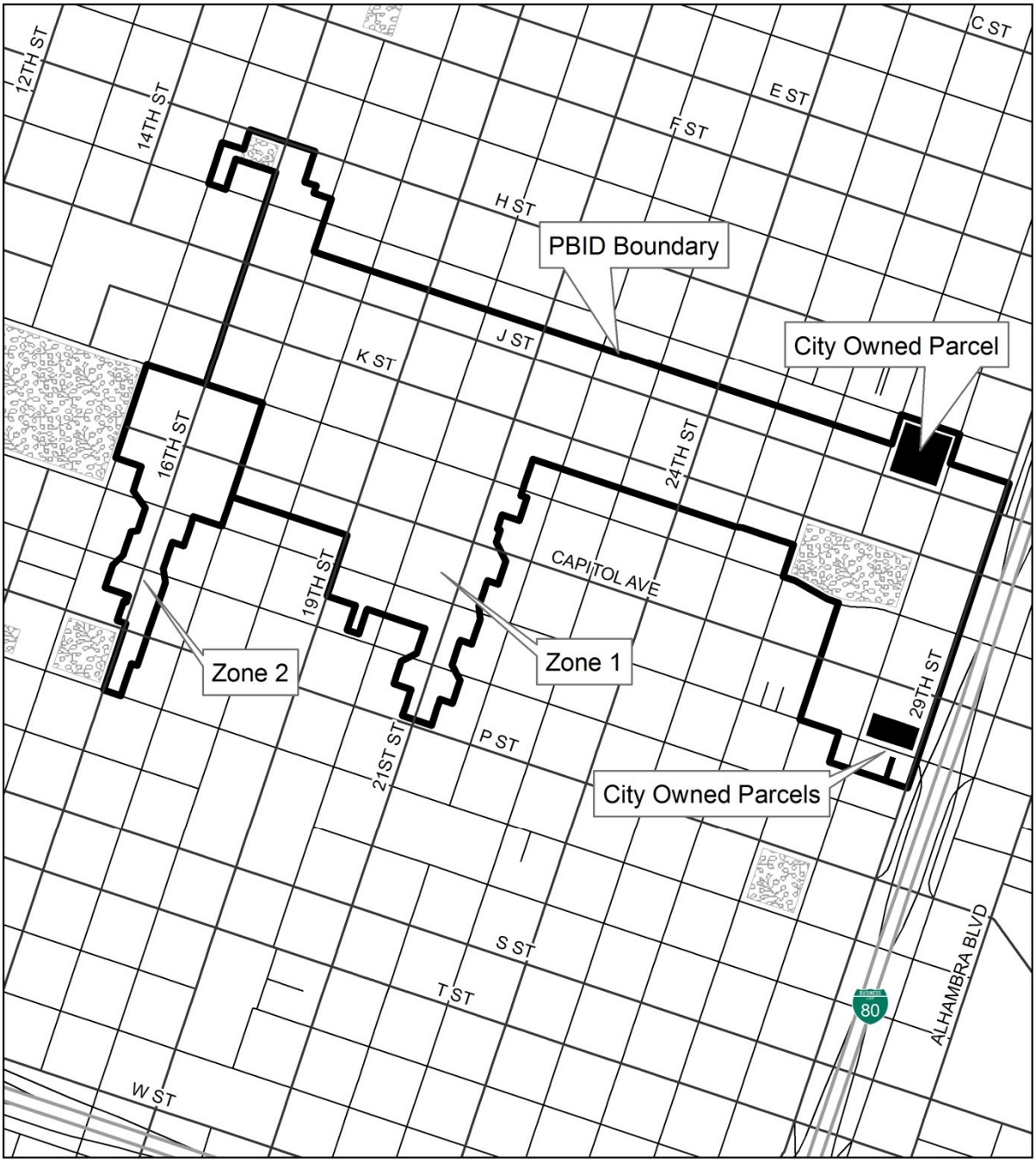
Exhibit A: Proposed District Map
Exhibit B: Proposed District Budget and Parcel Assessment
Exhibit C: Management District Plan

EXHIBIT A

Proposed Midtown Sacramento Property and Business Improvement District No. 2012-02



G.I.S.
City of Sacramento
Department of Finance
BMueller 04/25/12

0 625 1,250 2,500 Feet

N W E S

EXHIBIT B

MIDTOWN SACRAMENTO
PROPERTY AND BUSINESS IMPROVEMENT DISTRICT, FUND 2237
FY2012/13 DISTRICT BUDGET

Estimated Beginning Fund Balance		$35,833
Total Assessed to Property Owners		$623,578
	Total Resources	$659,411
PBID		
Activities		
Estimated Disbursement		$654,252
Administrative Costs		
Public Improvement Financing		
Administration		$3,692
Parcel reporting		$171
Accounting		
Administration		$966
County Billing		$330
	Total Expenditures	$659,411
Estimated Ending Fund Balance		$0
Year-Over-Year Change in Fund Balance		(35,833)

Parcel Assessment

Commercial Parcels	Tax-Exempt, Health-Care Parcels	Religious, Educational and Charity Parcels	Public Park Parcels
$0.137680 – Zone 1 $0.078000 – Zone 2	$0.085020 per parcel square foot (regardless of zone)	$0.062072 per parcel square foot (regardless of zone)	$0.114736 per parcel square foot (regardless of zone)

The assessment for each parcel proposed for the District is shown in Appendix 2 to Exhibit C. Assessment rates may be subject to an increase of no more than 3% per year.

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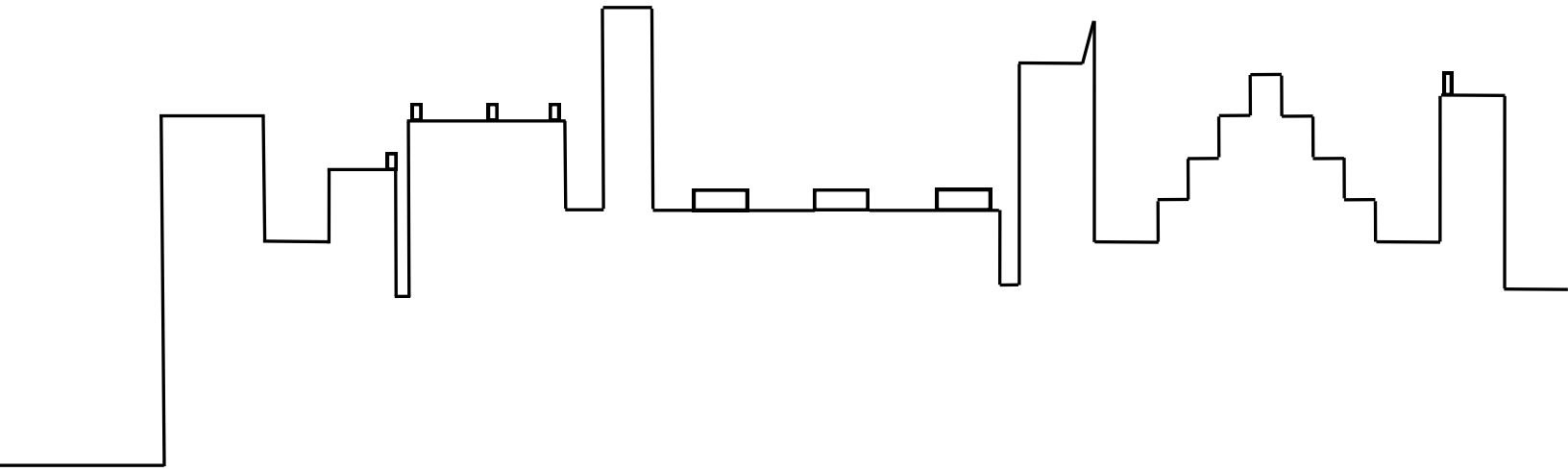
EXHIBIT C

Midtown Sacramento

Property & Business Improvement District

Management District Plan

2013-2017



May 16, 2012

District No. 2012-02

MIDTOWN SACRAMENTO PBID
MANAGEMENT DISTRICT PLAN

District No. 2012-02

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I. OVERVIEW

The Midtown Property and Business Improvement District (MPBID) is a special assessment district created in 2007 for a five-year term. The District has reached the end of its first term and property owners in Midtown desire to renew the District. The renewed MPBID will continue providing services to property owners throughout Midtown Sacramento. The first year assessment rates for the renewed MPBID shall be the same as the original PBID assessment rates approved by Council. No increase has been made in the assessment rate.

Location: The District generally includes parcels along all of J and K Streets between 16th and 29th Streets; portions of H Street between 15th and 17th Streets; portions of I Street between 15th and 17th Streets and again between 27th and 28th Streets; portions of L Street between 15th and 22nd Streets and again between 26th and 29th Streets; portions of Capitol Avenue between 15th and 22nd Streets and again between 27th and 29th Streets; portions of N Street between 15th and 17th Streets, between 19th and 22nd Streets, and again between 27th and 29th Streets; portions of O Street between 15th and 17th Streets and again between 19th and 22nd Streets; portions of P Street between 15th and 17th Streets and again between 20th and 22nd Streets; and portions of Q Street between 16th and 17th Streets. The District has been divided into two benefit zones; more detail on boundaries and zones can be found in Section IV.

Services: Safety, streetscape, maintenance, advocacy, marketing, and administration to specially benefit properties within the District.

Budget: The MPBID budget for the initial year of its five year operation is $623,578.84. Assessment rates in years two (2) through five (5) may be subject to an increase of no more than three percent (3%) per year.

Cost: The initial cost to the parcel owner in the district is based on benefit zone and parcel use. Parcels in Zone 1 shall be assessed $0.137680 per parcel square foot per year. Parcels; parcels in Zone 2 shall be assessed $0.078000 per parcel square foot per year. Tax-exempt parcels with health-care uses shall be assessed $0.085020 per parcel square foot per year in either zone. Tax-exempt parcels with religious, educational, and/or charity uses shall be assessed $0.062072 per parcel square foot per year in both zones. Public park parcels throughout the District shall be assessed a rate of $0.114736 per parcel square foot per year in either zone. Notwithstanding the foregoing, all parcels owned and operated by the State of California Department of Parks and Recreation shall be assessed a flat rate equal to the cost of providing services to their parcels as detailed in the Engineer's Report.

Governance: A non-profit corporation, the Midtown PBID Corporation, shall continue to manage the renewed MPBID.

Renewal: MPBID 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) also requires a ballot vote in which more than 50% of the ballots received, weighted by assessment, be in support of the renewed MPBID.

Duration: The renewed MPBID will have a five (5) year life from January 1, 2013 to December 31, 2017. After five (5) years, the petition process, ballot process, and City Council hearing process must be repeated for the MPBID to again be re-established.

II. SUCCESSES

During its first five-year term, the Midtown PBID successfully provided many services to District properties. The MPBID's services supplemented City services and helped create an identity and vibrancy in Midtown. Midtown has become the destination neighborhood in Sacramento for arts and culture. The renewed MPBID will continue building upon previous successes and improving the efficiency and effectiveness of the property-related services it provides.

Graffiti Abatement

As part of the District's maintenance program, regular graffiti removal has been and will continue to be undertaken throughout the District. Graffiti removal is provided free of charge to all properties within the District. Each month, over 800 tags and stickers are removed from properties throughout the District. In 2010, over 11,000 tags and stickers were removed. The renewed District will continue providing maintenance services, keeping the MPBID a clean, attractive place to do business.

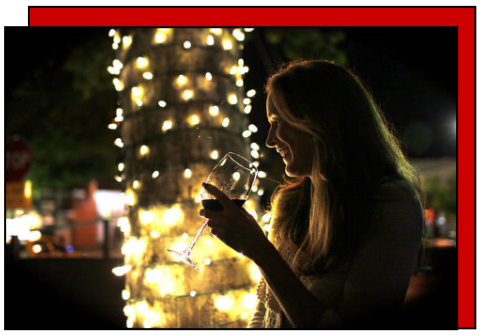
Litter Removal

Litter removal is also part of the District's maintenance program. During its first term the District removed up to 580 gallons of litter each week. In 2010, 17,820 gallons of litter were removed from MPBID service area. Efforts have included, and will continue to include, additional clean-up services after Second Saturday and other events. New trash receptacles were installed during the District's firm term, which will be maintained and replaced as needed by the renewed district.

Safety

The MPBID has provided and will continue to provide safety services throughout the District. These services include a homeless navigator program, Lavender Angels late-night patrol and concierge service, patrolling and removal of unconscious individuals from railroad tracks and other dangerous situations, and coordination with the police department and private security firms operating within the District boundaries. A homeless outreach program was implemented and will be significantly increased during the renewed district. Increased safety services have been provided to protect the interests of property owners during special events. The safety program has also improved lighting throughout the District, and will continue to improve and maintain lighting.

Marketing and Promotions



Marketing and promotions efforts have been undertaken to create and maintain a vibrant commercial area in Midtown. These programs have included a banner project, directional parking signage, website development, and advertising. Midtown is now the destination for arts and entertainment in Sacramento. The renewed MPBID will maintain and improve the area's destination status and resulting prosperity.

III. BACKGROUND

The International Downtown Association estimates that more than 1,500 Property and Business Improvement Districts currently operate throughout the United States and Canada. The Sacramento area alone has fourteen PBIDs providing supplemental services to property owners, twelve of which are within the City limits.

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 MPBID 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 MPBID will have a five (5) year term.

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

IV. BOUNDARIES

The MPBID will deliver services to the Midtown Sacramento area. The District generally includes parcels along all of J and K Streets between 16th and 29th Streets; portions of H Street between 15th and 17th Streets; portions of I Street between 15th and 17th Streets and again between 27th and 28th Streets; portions of L Street between 15th and 22nd Streets and again between 26th and 29th Streets; portions of Capitol Avenue between 15th and 22nd Streets and again between 27th and 29th Streets; portions of N Street between 15th and 17th Streets, between 19th and 22nd Streets, and again between 27th and 29th Streets; portions of O Street between 15th and 17th Streets and again between 19th and 22nd Streets; portions of P Street between 15th and 17th Streets and again between 19th and 22nd Streets; and portions of Q Street between 16th and 17th Streets. Please see the map below for more detail.

General District Boundary:

Beginning at the northwest corner of Map Key #1 (APN 006-0061-001-0000); then east along the northern boundary of parcels fronting the alley between H Street and I Street, across 16th Street, and continuing east to the northeast corner of Map Key #4 (APN 006-0063-003-0000). South along the eastern boundary of Map Key #4 (APN 006-0063-003-0000), across the alley between H Street and I Street to the northwest corner of Map Key #8 (APN 006-0063-012-0000). East along the northern boundary, then south along the eastern boundary of Map Key #8 (APN 006-0063-012-0000) to the northwest corner of Map Key #5 (APN 006-0063-009-0000). East along the northern boundary of Map Key #5 (APN 006-0063-009-0000) to 17th Street; then south along the western edge of 17th Street, across I Street to the alley between I Street and J Street. East along the southern edge of the alley between I Street and J Street, across 18th Street, 19th Street, 20th Street, 21st Street, 22nd Street, 23rd Street, 24th Street, 25th Street, 26th Street, and 27th Street. North along the eastern edge of 27th Street to I Street; then east along the southern edge of I Street to 28th Street. South along the western edge of 28th Street to a point opposite the northwest corner of Map Key #221 (APN 007-0044-023-0000); then east along the southern edge of the alley between I Street and J Street to 29th Street.

South along the western edge of 29th Street, across J Street, K Street, L Street, Capitol Avenue, and N Street to the alley between N Street and O Street.

West along the northern edge of the alley between N Street and O Street, across 28th Street to the southwest corner of Map Key #732 (APN 007-0271-008-0000); then north along the western boundary of Map Key #732 (APN 007-0271-008-0000) to N Street. Northwest across N Street to the northeast corner of the intersection of 27th Street and N Street; then north along the eastern edge of 27th Street, across Capitol Avenue and L Street, to the northeast corner of the intersection of 27th Street and L Street. West along the northern edge of L Street to 26th Street; then north along the eastern edge of 26th Street to a point opposite the southeast corner of Map Key #436 (APN 007-0104-018-0000). West along the southern edge of Map Key #436 (APN 007-0104-018-0000) and Map Key #435 (APN 007-0104-017-0000), across 25th Street; continuing west along the northern edge of the alley between K Street and L Street, across 24th Street, 23rd Street, and 22nd Street to the southeast corner of Map Key #336 (APN 007-0092-007-0000).

South across the alley between K Street and L Street and continuing south along the eastern boundary of Map Key #341 (APN 007-0092-020-0000) to L Street; then southeast across L Street to the northeast corner of Map Key #652 (APN 00-0151-023-0000). South along the eastern boundary of parcels fronting the eastern edge of 21st Street to Capitol Avenue; then southeast across Capitol Avenue to the northeast corner of Map Key #656 (APN 007-0152-006-0000). South along the eastern boundary of Map Key #656 (APN 007-0152-006-0000) to the alley between Capitol Avenue and N Street; then southwest across the alley between Capitol Avenue and N Street to the northeast corner of Map Key #657 (APN 007-0152-020-0000). South along the eastern boundary of parcels fronting the eastern edge of 21st Street to N Street; then southeast across N Street to the northeast corner of Map Key #721 (APN 007-0251-007-0000). South along the eastern boundary of Map Key #721 (APN 007-0251-007-0000) to the alley between N Street and O Street; then southwest across the alley between N Street and O Street to the northeast corner of Map Key #724 (APN 007-0251-023-0000). South along the eastern boundary of Map Key #724 (APN 007-0251-023-0000) and Map Key #722 (APN 007-0251-021-0000) to O Street; then southeast across O Street to the northeast corner of Map Key #731 (APN 007-0252-028-0000). South along the eastern boundary of parcels fronting the eastern edge of 21st Street to P Street.

West along the northern edge of P Street, across 21st Street to the southwest corner of Map Key #719 (APN 007-0246-014-0000). North along the western boundary of parcels fronting the western edge of 21st Street, across O Street to the northwest corner of Map Key #715 (APN 007-0245-014-0000); then west along the northern edge of the alley between N Street and O Street, across 20th Street to the southwest corner of Map Key #701 (APN 007-0243-011-0000). South along the eastern boundary, west along the southern boundary, and north along the western boundary of Map Key #702 (APN 007-0243-027-0000) to the southeast corner of Map Key #698 (APN 007-0243-007-0000); then west along the northern edge of the alley between N Street and O Street to 19th Street. North along the eastern edge of 19th Street, across N Street, to the alley between Capitol Avenue and N Street; then west along the northern edge of the alley between Capitol Avenue and N Street, across 19th Street and 18th Street, to 17th Street.

Southwest across 17th Street to the northwest corner of the intersection of 17th Street and N Street; then southwest across N Street to the northeast corner of Map Key #145 (APN 006-0233-005-0000). South along the eastern boundary of Map Key #145 (APN 006-0233-005-0000) to the alley between N Street and O Street; then southwest across the alley between N Street and O Street to the northeast corner of Map Key #147 (APN 006-0233-023-0000). South along the eastern boundary of parcels fronting the eastern edge of 16th Street, across O Street and P Street, to Q Street; then west along the northern edge of Q Street to 16th Street.

North along the eastern edge of 16th Street to P Street; then northwest across the intersection of P Street and 16th Street to the southwest corner of Map Key #156 (APN 006-0350-051-0000). North along the western boundary of parcels fronting the western edge of 16th Street, across O Street and N Street, to L Street; then east along the southern edge of L Street to 16th Street. Northeast across the intersection of 16th Street and L Street; then north along the eastern edge of 16th Street, across K Street and J Street, to I Street. Northwest across the intersection of 16th Street and I Street; then west along the northern edge of I Street to 15th Street; then north along the eastern edge of 15th Street to the northwest corner of Map Key #1 (APN 006-0061-001-0000), the point of beginning.

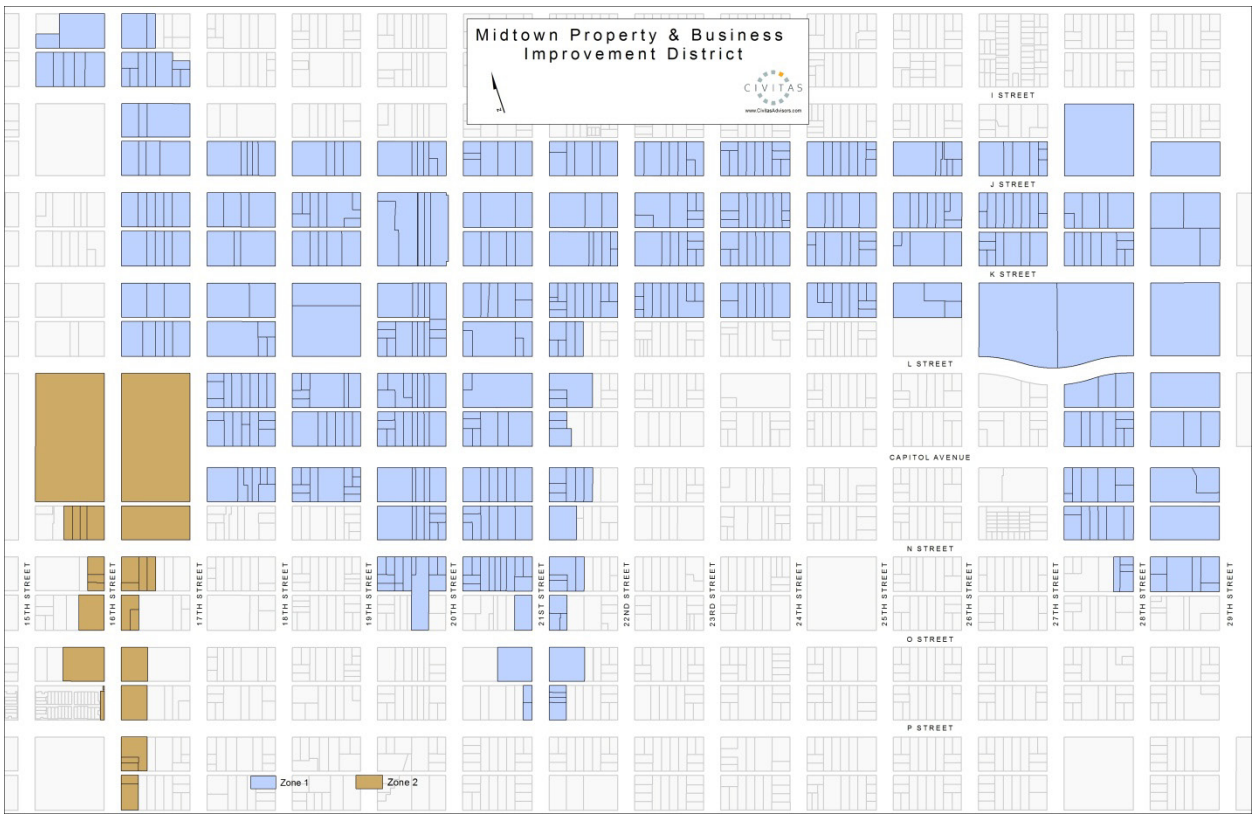
Benefit Zone Boundaries:

The District has been divided into two zones based on the services and benefit parcels receive in each zone.

Zone 2: Beginning at the southeast corner of L Street and 15th Street; east along the southern edge of L Street, across 16th Street to 17th Street. Then south along the western edge of 17th Street to N Street; west along the northern edge of N Street to a point opposite the northeast corner of Map Key #145. South across N Street and continuing south along the eastern boundary of Map Key #145 to the alley between N Street and O Street. Southwest across the alley between N Street and O Street to the northeast corner of Map Key #147; then south along the eastern boundary of parcels fronting the eastern edge of 16th Street, across O Street and P Street, to Q Street. West along the northern edge of Q Street to 16th Street; then north along the eastern edge of 16th Street to P Street. Northwest across the intersection of P Street and 16th Street to the southwest corner of Map Key #156; then north along the western boundary of parcels fronting the western edge of 16th Street, across O Street and N Street, to the southeast corner of L Street and 15th Street, the point of beginning.

Zone 1: Includes all other parcels within the general District boundaries.

The service area includes 745 parcels depicted in the map below. A map book showing parcel identification numbers is attached as Appendix 3. A larger map is available on request by calling (916) 325-0604 or (800) 999-7781.



V. SERVICE PLAN AND BUDGET

A. Improvements and Services

The MPBID provides services above and beyond those currently provided by the City of Sacramento. Service levels to individual parcels will be based on the amount paid into the MPBID, as further detailed in the Engineer's Report in Section VII of this Plan.

1. Safety, Streetscape, and Maintenance

These programs will work efficiently to maintain Midtown as a safe and inviting environment. Services will include:

Safety: The safety program will improve district safety day and night. The homeless outreach program initiated during the District's first term will be significantly increased during the renewed term. During the day the district will improve safety by: providing daytime security patrols; working with the City and County to prevent crime within the district by addressing the issues within the district causing it, including homelessness, poverty, substance abuse, and unemployment; patrolling the district and providing a deterrent presence to public nuisances; dissemination of safety information on railroad tracks; and coordinating with the Sacramento Police Department to identify and prevent crime. During the night the district will improve safety by: providing patrols to secure commercial and entertainment corridors; improve safety for employees, customers, and other visitors; and serving as liaison to the Sacramento Police Department.

Streetscape: Streetscape lighting improvements will also be undertaken to increase nighttime visibility and the attractiveness of lighting infrastructure along major thoroughfares and alleyways.

Maintenance: District maintenance services will maintain increased frequency of graffiti and sticker removal, sidewalk pressure washing, gutter and storm drain cleaning, street sweeping, and litter removal services. Maintenance personnel will collect debris from sidewalks throughout the district on a regular basis and continue to work with property owners to reduce illegal dumping in alleys and thoroughfares. Maintenance shall also include maintaining the sidewalk and bulb-outs on new 16th street improvements, and up to $30,000 annually to fund landscaping projects and program that may include a master gardener/groundskeeper for state park facilities.

2. Advocacy, Administration & Marketing

Advocacy: Advocacy services will include policy analysis and representation at all levels of government; unified position statements on issues affecting Midtown's prosperity; and business retention and attraction services. Business retention services may include establishment and tracking of business metrics such as retail sales data, developing the area as an incubator for small businesses, and improving business accessibility via parking improvement programs. Advocacy services will also work closely with assessed property

owners to keep them aware of district activities and ensure their interests are accurately represented.

Administration: Administration will include standard office expenses such as rent, insurance, legal and accounting fees, and telephone charges.

The administration budget will also include City and County administrative fees for levying, collecting, and forwarding the assessment and accounting. City and County administrative costs will be actual costs, subject to the requirements of state law and compliant with generally accepted methods for costing under Federal regulations (OMB Circulars). In addition, all City administrative costs will be accounted for in detail and available on demand. City and County administrative costs have averaged $6,000 annually over recent years in the existing district. Because of the changed configuration of the new district, costs are estimated at up to $10,000 per year. To provide some certainty to the district budget, City and County administrative costs will be capped at $10,000 for any current year's cost but will be subject to adjustment in the subsequent year for any excess costs.

Marketing: Marketing services shall aim to maintain and increase the vibrancy of the Midtown commercial area. Services may include: branding, including banners, promotional maps and visitor guides; press releases and media relations; and maintenance of the district website. Promotions will be designed to raise awareness of Midtown as an excellent place to do business, invest, and develop. They will also work to maintain a high level of visitor traffic and resulting economic prosperity in the commercial District.

3. 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 MPBID to fund other overhead costs, the reserve is included as a budget item. In the event there are contingency funds remaining at the expiration of the MPBID, those funds may be allocated for a renewal effort.

4. Improvements and Services by Zone/Type

Zone 1	Safety	Maintenance	Marketing, Promotions or Events	Advocacy & Administration
Commercial	Yes	Yes	Yes	Yes
High Density Residential	Yes	Yes	Yes	Yes
Mixed Use Commercial	Yes	Yes	Yes	Yes
Government-Owned Parcels	Yes	Yes	Yes	Yes
Publicly-owned Parks	Yes	Yes	No	No
Tax-exempt Healthcare	Yes	Yes	No	Yes
Religious, Educational and Charity	Daytime only	Yes	No	Yes

Zone 2	Safety	Maintenance	Marketing, Promotions or Events	Advocacy & Administration
Commercial	Daytime only	Yes	Yes	Yes
High Density Residential	Daytime only	Yes	Yes	Yes
Mixed Use Commercial	Daytime only	Yes	Yes	Yes
Government-Owned Parcels	Daytime only	Yes	No	No
Publicly-owned Parks	Daytime only	No	No	No
Tax-exempt Healthcare	Daytime only	Yes	No	Yes
Religious, Educational and Charity	Daytime only	Yes	No	Yes

B. Budget

The total improvement and service budget for 2013 is projected at $623,578.84. Parcel owners will contribute the entire amount through annual parcel square footage assessments.

Annual Budget, Years One – Five

Assuming maximum three percent per-year increase and no categorical adjustments

Year	Safety, Maintenance & Streetscape	Advocacy, Administration & Marketing	Contingency Reserve	Annual total budget
%	58%	34%	8%	100%
2013	$ 361,675.73	$ 212,016.81	$ 49,886.31	$ 623,578.84
2014	$ 372,526.00	$ 218,377.31	$ 51,382.90	$ 642,286.21
2015	$ 383,701.78	$ 224,928.63	$ 52,924.38	$ 661,554.79
2016	$ 395,212.83	$ 231,676.49	$ 54,512.11	$ 681,401.44
2017	$ 407,069.22	$ 238,626.78	$ 56,147.48	$ 701,843.48

First Year Budget by Zone

Category	Zone 1	Zone 2
Safety / Maintenance/ Streetscape	$332,639.99	$29,035.74
Advocacy / Administration / Marketing	$194,995.85	$17,020.95
Contingency / Renewal	$45,881.38	$4,004.93
Total	$573,517.22	$50,061.62

C. Adjustments

As assessees and members of the Midtown community, the Midtown PBID Corporation's Board of Directors will make every effort to be careful stewards of the annual budget; however the Board may, at its discretion, increase the assessment rate by no more than three percent (3%) per year. Additionally, the Board may adjust the amount spent per category by no more than twenty percent (20%) per year to ensure efficient provision of prudent services.

VI. GOVERNANCE

A. Owners' Association

The District shall be governed by the Midtown PBID Corporation, with oversight from the Sacramento City Council. The Midtown PBID Corporation shall serve as the Owners' Association described in the Streets and Highways Code §36651.

The Board of Directors of the Midtown PBID Corporation shall be comprised of representatives from small, medium, and large MPBID assessees. The Board may include a representative from the City. The Board must represent a variety of interests within the MPBID and respond to the needs of property owners from the various commercial neighborhoods within the MPBID. The Board of Directors of the Midtown PBID Corporation is charged with the day-to-day operations of the MPBID and may contract for services with third parties.

The Board of Directors shall act in the best interests of all assessed properties within the MPBID. The diverse representation described above ensures that the interests of all property owners are fairly represented.

B. Brown Act and Public Records Act Compliance

The Midtown PBID Corporation is considered a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of the Midtown PBID Corporation board must be held in compliance with the public notice and other requirements of the Brown Act. The owners' association is also subject to the record keeping and disclosure requirements of the California Public Records Act.

C. Annual Report

The Midtown PBID Corporation 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). The Annual Report will detail the proposed budget and assessment for the next year of operation.

VII. ENGINEER'S REPORT

This section, which incorporates by this reference the other sections of this MDP, serves as the detailed engineer's report required to support the benefit assessments proposed to be levied within the MPBID.

A. Assessment Methodology

1. Base Formula

Property owners, merchants, and other Midtown Sacramento stakeholders have emphasized that an assessment formula for the MPBID 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 parcel use.

The initial cost to the parcel owner in the District is based on benefit zone and parcel type. Parcels in Benefit Zone 1 shall be assessed $0.137680 per parcel square foot per year; parcels in Benefit Zone 2 shall be assessed $0.078000 per parcel square foot per year.

In addition to benefit zones, parcels will also be assessed based upon their uses. Parcels with commercial uses will pay the full assessment for the benefit zone in which they lie. Tax-exempt, health-care parcels shall be assessed a rate of $0.085020 per parcel square foot per year regardless of benefit zone. Religious, educational, and charity parcels shall be assessed a rate of $0.062072 per parcel square foot per year regardless of benefit zone. Public park parcels shall be assessed a rate of $0.114736 per parcel square foot per year regardless of benefit zone. Because the MPBID programs have been designed to provide benefits to parcels with commercial uses, and do not provide special benefit to parcels with low-density residential use, parcels with residential uses of four units or less shall not be assessed.

Parcel Use	**Annual Parcel Assessment ($/sqft/yr)**	
	Benefit Zone 1	*Benefit Zone 2*
Commercial	$0.137680	$0.078000
Tax-Exempt Healthcare	$0.085020 (regardless of zone)	
Religious, Educational, and Charity	$0.062072 (regardless of zone)	
Public Park	$0.114736 (regardless of zone)	
Low-Density Residential	Not assessed	

Assessment rates may be subject to an increase of no more than three percent (3%) per year.

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

The total maximum MPBID budget for each year of its five year operation is:

2013	2014	2015	2016	2017
$623,578.84	$642,286.21	$661,554.79	$681,401.44	$701,843.48

2. Determination of Special Benefit

Only special benefits may be assessed, and general benefits, if any, must be separated from the special benefits conferred on parcels. A special benefit is a particular and distinct benefit over and above general benefits conferred on the real property located in the district or to the public at large. The California State Legislature, in Streets and Highways Code section 36601(d), has already found that "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." In addition to this legislative determination, the District's programs are tailored so that each and every parcel within the MPBID, except for exempt parcels (discussed below), receives a particular and distinct benefit from the improvements and services provided with MPBID funds. The special benefit to assessed parcel owners is over and above general benefits conferred by the general activities of the City. The services provided with assessment funds are, in and of themselves, a special benefit to assessed parcels. For example, marketing and promotions efforts, the navigator program, and the maintenance program focused on sidewalk cleaning, trash removal, graffiti removal, and cleaning at the properties that are assessed are tailored to confer special benefits on particular parcels, not the general public. Further, the results provided by the services and improvements are a special benefit to assessed parcels. The District's programs will improve economic development within the MPBID, and services are designed to maintain and increase commerce and economic development throughout the District area, specially benefiting parcels.

To ensure that parcels outside of the District will not specially benefit from the assessments, services and improvements will only be provided within the boundaries of the District. Specifically, the navigator program, security, maintenance/sanitation personnel, and similar service providers employed in connection with the District will only patrol and provide services on the streets and sidewalks within the District and will not provide services outside of District boundaries. Similarly, the District will not fund improvements outside of the boundaries of the District, nor will District promotional efforts promote activities outside of District boundaries. All District programs are intended to promote commercial vitality, and to attract and retain new business within the District for the special benefit of parcels within the District.

Assessment law also requires the determination of the proportionate special benefit derived by each parcel in relationship to the entirety of the cost of improvement(s) or the maintenance and operation expenses or the cost of the parcel-related service being provided. In addition, no assessment may exceed the reasonable cost of the proportional special benefit conferred on parcel(s). As explained throughout this MDP and in sections V. A. and VII A.1., the total amount to be assessed will not exceed the estimated reasonable cost of the program, and because each parcel will be assessed in proportion to its share of the total benefit created by the program, no assessment will exceed the reasonable cost of the proportional special benefit conferred on the parcel.

3. Benefit Zones

Zone 1: Parcels in Zone 1 will receive and benefit from all of the District's services. This is the highest level of services and benefit provided by the District. These parcels will pay a full

assessment rate of $0.137680 per parcel square foot per year, which is proportional to the special benefit these parcels will receive from the services provided.

Zone 2: Parcels in Zone 2 will not receive nor benefit from all of the District's services. Zone 2 will only receive daytime security, maintenance, and a portion of the marketing and advocacy services. The services these parcels will receive represent 56.65% of the services provided in Zone 1, thus these parcels will pay 56.65% of the Zone 1 assessment rate, which is proportional to the special benefit these parcels will receive from the services provided.

4. Tax-exempt Parcels

The 1994 Law, in Section 36622(k), states that the Management District 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."

Real property which is partially tax-exempt shall be assessed in equal proportion to its exemption; e.g. if a parcel is 50% tax-exempt, it will pay 50% of the assessment rate for its benefit zone and classification. Real property which is fully tax-exempt and has not submitted a signed statement agreeing to be assessed will not be assessed. Real property which is fully tax-exempt and has submitted a signed statement agreeing to be assessed will be assessed at the corresponding rate for its zone and classification, e.g. a fully tax-exempt parcel which had submitted a signed statement, with a religious use in zone 1 would be assessed a rate of $0.062072 per parcel square foot per year.

Real property which is tax-exempt and does not pay the district assessment shall not receive, nor benefit from, any of the district's services. Fully tax-exempt parcels which have submitted signed statements and are paying the full assessment rate for their zone and classification shall receive and benefit from all of the district's services for their benefit zone and classification. Partially tax-exempt parcels shall receive and benefit from the services provided to their zone and classification proportionally to the amount of assessment paid by each parcel.

A listing of tax-exempt parcels and the amount each will pay is attached as Appendix 3.

5. Public Park Parcels

Public park parcels do not specially benefit from all of the District's services. These parcels will only receive and benefit from security and maintenance services. These parcels will not receive nor benefit from marketing, advocacy, or promotions. These parcels will only benefit from administration to the extent those services relate to provision of security and maintenance. The services these parcels will receive represent 83.34% of the District's budget, thus these parcels will pay 83.34% of the highest assessment rate, which proportional to the services they will receive and benefit from.

6. Government-Owned Parcels

Under "The Right to Vote on Taxes Act" (also known as Proposition 218) all public parcels are required to pay assessments unless they can demonstrate by clear and convincing evidence that their

parcels do not receive benefit. The City of Sacramento, State of California, and most other public parcels will benefit from all of the District's services and will pay the full assessment.

State Parks

The California Department of Parks and Recreation (State Parks) owns and operates three historic state parks within the Midtown Property and Business Improvement District (PBID) boundaries. These parks include Sutter's Fort State Historic Park, the State Indian Museum and the Governor's Mansion State Historic Park. Collectively, these parks occupy five parcels within the PBID.

State Parks currently provides, and will continue to provide, security and maintenance services to the park parcels. Security is provided by State Park Peace Officers, and maintenance is provided by State Parks maintenance staff. State Parks staff also provides education and interpretive services to the general public, via interpreters, park aides, and guides; their efforts are complemented by a large volunteer docent staff.

State Parks parcels will not receive, nor benefit from, the majority of the PBID's daytime security, maintenance and clean-up services. The State Parks parcels will, however, receive and benefit from PBID marketing activities and nighttime security services. Further, State Parks will benefit from a specific portion of the day-time security, maintenance and clean-up services, which will include special landscaping projects and programs (e.g. master gardener/groundskeeper, equipment acquisition and use, and certain event management on park property).

State Parks will pay an amount equal to the annual cost of providing these services, a total sum of $36,933.39. This amount was derived by using appropriate Zone 1 assessment rates based upon the parcel use for each of the five individual parcels owned by the State Parks. Specific program and project details outlined in a work plan (Memorandum of Understanding) between the owners' association and California State Parks Capital District.

7. Residential and Mixed-Use Parcels

The primary purpose of the MPBID is to benefit parcels with commercial uses and high-density residential and mixed-use parcels. Any incidental benefit to low density residential parcels within the MPBID boundaries does not warrant assessing those parcels. Therefore, parcels within the boundaries of the MPBID to the extent that they are low-density residential parcels with fewer than four units shall not be assessed. That portion of mixed-use parcels which is used for commercial purposes shall be assessed; however, residential portions of mixed-use parcels shall not be assessed.

B. Time and Manner for Collecting Assessments

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

C. Assessment Notice

An Assessment Notice will be sent to owners of each parcel in the MPBID. The Assessment Notice provides an estimated assessment based upon gross parcel square footage. The final individual assessment for any particular parcel may change, up or down, if the parcel area differs from that found on the Assessment Notice. A list of parcels to be included in the MPBID is provided within Appendix 2.

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

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

May 21, 2012
Date

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

*** This document is current through the 2012 Supplement ***
(All 2011 legislation)

§ 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, or the State of California.

§ 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"; "Business owner"; "Owner"

"Property 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. "Business owner" means any person recognized by the city as the owner of the business. "Owner" means either a business owner or a property owner. The city council has no obligation to obtain other information as to the ownership of land or businesses, and its determination of ownership shall be final and conclusive for the purposes of this part. Wherever this part requires the signature of the property owner, the signature of the authorized agent of the property owner shall be sufficient. Wherever this part requires the signature of the business owner, the signature of the authorized agent of the business 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) If the assessment will be levied on property, 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. If the assessment will be levied on businesses, a map that identifies the district boundaries in sufficient detail to allow a business owner to reasonably determine whether a business is located within the district boundaries. If the assessment will be levied on property and businesses, a map of the district in sufficient detail to locate each parcel of property and to allow a business owner to reasonably determine whether a business is located within the district boundaries.

(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 or the authorized representative. A written protest that does not comply with this section shall not be counted in determining a majority protest. If written protests are received from the owners or authorized representatives of businesses in the proposed district that 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, businesses, or both 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, businesses, or properties and 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, if required, 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 district assessments on properties pursuant to Section 36625 or Section 36626, the clerk of the city shall record a notice and an assessment diagram pursuant to Section 3114. 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 levying the assessment. 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 assessees 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 or authorized representatives of real property or the owners or authorized representatives 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 Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
1	00600610010000	1		6,600.00	$0.137680	$908.69
2	00600610030000	1	3	33,977.00	$0.114736	$3,898.39
3	00600610100000	1		12,632.00	$0.137680	$1,739.17
4	00600630030000	1	4	6,534.00	$0.000000	$0.00
5	00600630090000	1		3,200.00	$0.137680	$440.58
6	00600630100000	1		3,485.00	$0.137680	$479.81
7	00600630110000	1		2,800.00	$0.137680	$385.50
8	00600630120000	1		12,632.00	$0.137680	$1,739.17
9	00600630130000	1		6,400.00	$0.137680	$881.15
10	00600630140000	1		6,400.00	$0.137680	$881.15
11	00600630150000	1		3,200.00	$0.137680	$440.58
12	00600630160000	1		3,200.00	$0.137680	$440.58
13	00600630170000	1		6,400.00	$0.137680	$881.15
14	00600630200001	1		2,121.53	$0.137680	$292.09
15	00600630200002	1		512.43	$0.137680	$70.55
16	00600630200003	1		486.77	$0.137680	$67.02
17	00600630200004	1		926.35	$0.137680	$127.54
18	00600630200005	1		614.28	$0.137680	$84.57
19	00600630200006	1		0.00	$0.137680	$0.00
20	00600630200007	1		0.00	$0.137680	$0.00
21	00600630200008	1		0.00	$0.137680	$0.00
22	00600630200009	1		0.00	$0.137680	$0.00
23	00600630200010	1		0.00	$0.137680	$0.00
24	00600630200011	1		0.00	$0.137680	$0.00
25	00600630200012	1		0.00	$0.137680	$0.00
26	00600630200013	1		0.00	$0.137680	$0.00
27	00600630200014	1		0.00	$0.137680	$0.00
28	00600630200015	1		0.00	$0.137680	$0.00
29	00600630200016	1		0.00	$0.137680	$0.00
30	00600630200017	1		0.00	$0.137680	$0.00
31	00600630200018	1		0.00	$0.137680	$0.00
32	00600630200019	1		0.00	$0.137680	$0.00
33	00600630200020	1		0.00	$0.137680	$0.00
34	00600630200021	1		0.00	$0.137680	$0.00

Map Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
35	00600630200022	1		0.00	$0.137680	$0.00
36	00600630200023	1		0.00	$0.137680	$0.00
37	00600630200024	1		0.00	$0.137680	$0.00
38	00600630200025	1		0.00	$0.137680	$0.00
39	00600630200026	1		0.00	$0.137680	$0.00
40	00600630200027	1		0.00	$0.137680	$0.00
41	00600630200028	1		0.00	$0.137680	$0.00
42	00600630200029	1		0.00	$0.137680	$0.00
43	00600630200030	1		0.00	$0.137680	$0.00
44	00600630200031	1		0.00	$0.137680	$0.00
45	00600630200032	1		0.00	$0.137680	$0.00
46	00600630200033	1		0.00	$0.137680	$0.00
47	00600630200034	1		0.00	$0.137680	$0.00
48	00600630200035	1		0.00	$0.137680	$0.00
49	00600630200036	1		0.00	$0.137680	$0.00
50	00600630200037	1		0.00	$0.137680	$0.00
51	00600630200038	1		0.00	$0.137680	$0.00
52	00600630200039	1		0.00	$0.137680	$0.00
53	00600630200040	1		0.00	$0.137680	$0.00
54	00600630200041	1		0.00	$0.137680	$0.00
55	00600630200042	1		0.00	$0.137680	$0.00
56	00600630200043	1		0.00	$0.137680	$0.00
57	00600630200044	1		0.00	$0.137680	$0.00
58	00600630200045	1		0.00	$0.137680	$0.00
59	00600630200046	1		0.00	$0.137680	$0.00
60	00600630200047	1		0.00	$0.137680	$0.00
61	00600640030000	1		6,400.00	$0.137680	$881.15
62	00600640080000	1		22,400.00	$0.137680	$3,084.03
63	00600640110000	1		5,600.00	$0.137680	$771.01
64	00600640120000	1		12,800.00	$0.137680	$1,762.30
65	00600640130000	1		32,000.00	$0.137680	$4,405.76
66	00600640140000	1		12,800.00	$0.137680	$1,762.30
67	00600640150000	1		10,400.00	$0.137680	$1,431.87
68	00600660060000	1		12,800.00	$0.137680	$1,762.30
69	00600660070000	1		4,267.00	$0.137680	$587.48
70	00600660080000	1		4,267.00	$0.137680	$587.48
71	00600660090000	1		4,267.00	$0.137680	$587.48

Map Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
72	00600660170000	1		25,600.00	$0.137680	$3,524.61
73	00601230010000	1		12,800.00	$0.137680	$1,762.30
74	00601230020000	1		6,400.00	$0.137680	$881.15
75	00601230030000	1		6,400.00	$0.137680	$881.15
76	00601230040000	1		6,400.00	$0.137680	$881.15
77	00601230050000	1		6,534.00	$0.137680	$899.60
78	00601230060000	1		12,632.00	$0.137680	$1,739.17
79	00601230070000	1	5	12,800.00	$0.000000	$0.00
80	00601230080000	1		6,400.00	$0.137680	$881.15
81	00601230090000	1		6,400.00	$0.137680	$881.15
82	00601230100000	1		6,400.00	$0.137680	$881.15
83	00601230150000	1		19,200.00	$0.137680	$2,643.46
84	00601240010000	1		19,200.00	$0.137680	$2,643.46
85	00601240060000	1	2, 6	3,031.68	$0.062072	$188.18
86	00601240070000	1		6,400.00	$0.137680	$881.15
87	00601240080000	1		6,400.00	$0.137680	$881.15
88	00601240090000	1		9,600.00	$0.137680	$1,321.73
89	00601240100000	1		16,000.00	$0.137680	$2,202.88
90	00601240110000	1		12,858.00	$0.137680	$1,770.29
91	00601240120000	1		19,283.00	$0.137680	$2,654.88
92	00601250010000	1		12,800.00	$0.137680	$1,762.30
93	00601250040000	1		6,400.00	$0.137680	$881.15
94	00601250110000	1	3	4,792.00	$0.114736	$549.81
95	00601250140000	1	3	25,700.00	$0.114736	$2,948.72
96	00601250150000	1		19,200.00	$0.137680	$2,643.46
97	00601250160000	1		12,800.00	$0.137680	$1,762.30
98	00601250170000	1		21,008.00	$0.137680	$2,892.38
99	00601260080000	1		6,000.00	$0.137680	$826.08
100	00601260090000	1		3,400.00	$0.137680	$468.11
101	00601260100000	1		3,400.00	$0.137680	$468.11
102	00601260200000	1		32,000.00	$0.137680	$4,405.76
103	00601260210000	1		19,200.00	$0.137680	$2,643.46
104	00601260220000	1	2	38,400.00	$0.062072	$2,383.56
105	00601720110000	2		5,663.00	$0.078000	$441.71
106	00601720120000	2		6,534.00	$0.078000	$509.65
107	00601720170000	2		12,632.00	$0.078000	$985.30
108	00601720180000	2		5,663.00	$0.078000	$441.71

Map Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
109	00601720190000	2		192,100.00	$0.078000	$14,983.80
110	00601740160000	2		51,401.00	$0.078000	$4,009.28
111	00601740170000	2		192,100.00	$0.078000	$14,983.80
112	00601750010000	1		3,200.00	$0.137680	$440.58
113	00601750020000	1		6,400.00	$0.137680	$881.15
114	00601750030000	1		3,200.00	$0.137680	$440.58
115	00601750040000	1		5,600.00	$0.137680	$771.01
116	00601750050000	1		7,200.00	$0.137680	$991.30
117	00601750060000	1		6,400.00	$0.137680	$881.15
118	00601750070000	1		6,400.00	$0.137680	$881.15
119	00601750080000	1		6,400.00	$0.137680	$881.15
120	00601750110000	1		3,049.00	$0.137680	$419.79
121	00601750120000	1	4	3,049.00	$0.000000	$0.00
122	00601750150000	1		6,534.00	$0.137680	$899.60
123	00601750170000	1		6,400.00	$0.137680	$881.15
124	00601750180000	1		6,534.00	$0.137680	$899.60
125	00601750190000	1	4	9,583.00	$0.000000	$0.00
126	00601750200000	1	4	3,049.00	$0.000000	$0.00
127	00601750210000	1		6,400.00	$0.137680	$881.15
128	00601750220000	1		6,400.00	$0.137680	$881.15
129	00601750230000	1	4	2,406.00	$0.000000	$0.00
130	00601750240000	1		4,051.00	$0.137680	$557.74
131	00601760010000	1		23,400.00	$0.137680	$3,221.71
132	00601760030000	1		5,227.00	$0.137680	$719.65
133	00601760040000	1		2,614.00	$0.137680	$359.90
134	00601760050000	1		3,200.00	$0.137680	$440.58
135	00601760060000	1	4	6,534.00	$0.000000	$0.00
136	00601760200000	1		5,886.00	$0.137680	$810.38
137	00601760210000	1		4,790.00	$0.137680	$659.49
138	00602310080000	2		6,534.00	$0.078000	$509.65
139	00602310090000	2		3,049.00	$0.078000	$237.82
140	00602310230000	2		3,485.00	$0.078000	$271.83
141	00602310250000	2		19,602.00	$0.078000	$1,528.96
142	00602320190000	2		31,363.00	$0.078000	$2,446.31
143	00602330010000	2		3,049.00	$0.078000	$237.82
144	00602330040000	2		6,534.00	$0.078000	$509.65
145	00602330050000	2		6,534.00	$0.078000	$509.65

Map Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
146	00602330190000	2		3,485.00	$0.078000	$271.83
147	00602330230000	2		9,148.00	$0.078000	$713.54
148	00602330270000	2		9,600.00	$0.078000	$748.80
149	00602340280000	2		19,468.00	$0.078000	$1,518.50
150	00602340290000	2		19,553.00	$0.078000	$1,525.13
151	00602930010000	2		3,049.00	$0.078000	$237.82
152	00602930020000	2		2,178.00	$0.078000	$169.88
153	00602930240000	2		3,200.00	$0.078000	$249.60
154	00602930260000	2		13,760.00	$0.078000	$1,073.28
155	00602930280000	2		9,600.00	$0.078000	$748.80
156	00603500510000	2		2,096.00	$0.078000	$163.49
157	00603500520000	2		436.00	$0.078000	$34.01
158	00700120110000	1		12,800.00	$0.137680	$1,762.30
159	00700120120000	1		6,400.00	$0.137680	$881.15
160	00700120130000	1		6,400.00	$0.137680	$881.15
161	00700120170000	1		25,600.00	$0.137680	$3,524.61
162	00700140110000	1		3,200.00	$0.137680	$440.58
163	00700140150000	1		25,600.00	$0.137680	$3,524.61
164	00700140180000	1		9,600.00	$0.137680	$1,321.73
165	00700140210000	1		4,000.00	$0.137680	$550.72
166	00700140220000	1		4,000.00	$0.137680	$550.72
167	00700140230000	1		4,800.00	$0.137680	$660.86
168	00700160140000	1		12,632.00	$0.137680	$1,739.17
169	00700160150000	1		6,400.00	$0.137680	$881.15
170	00700160160000	1		2,207.00	$0.137680	$303.86
171	00700160170000	1		4,218.00	$0.137680	$580.73
172	00700160180000	1		12,717.00	$0.137680	$1,750.88
173	00700160190000	1		12,896.00	$0.137680	$1,775.52
174	00700220130000	1		13,068.00	$0.137680	$1,799.20
175	00700220140000	1		5,920.00	$0.137680	$815.07
176	00700220150000	1		12,800.00	$0.137680	$1,762.30
177	00700220160000	1		6,400.00	$0.137680	$881.15
178	00700220170000	1		8,960.00	$0.137680	$1,233.61
179	00700220180000	1		3,840.00	$0.137680	$528.69
180	00700240160000	1	4	3,049.00	$0.000000	$0.00
181	00700240170000	1	4	6,534.00	$0.000000	$0.00
182	00700240180000	1	4	6,534.00	$0.000000	$0.00

Map Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
183	00700240190000	1		6,400.00	$0.137680	$881.15
184	00700240220000	1		6,400.00	$0.137680	$881.15
185	00700240230000	1		9,600.00	$0.137680	$1,321.73
186	00700240250000	1		12,800.00	$0.137680	$1,762.30
187	00700260130000	1	4	3,049.00	$0.000000	$0.00
188	00700260140000	1		3,200.00	$0.137680	$440.58
189	00700260150000	1		3,200.00	$0.137680	$440.58
190	00700260160000	1		3,200.00	$0.137680	$440.58
191	00700260170000	1		6,400.00	$0.137680	$881.15
192	00700260180000	1		6,400.00	$0.137680	$881.15
193	00700260190000	1		6,400.00	$0.137680	$881.15
194	00700260200000	1		6,400.00	$0.137680	$881.15
195	00700260210000	1		4,800.00	$0.137680	$660.86
196	00700260220000	1	4	4,800.00	$0.000000	$0.00
197	00700260230000	1		3,200.00	$0.137680	$440.58
198	00700320140000	1		1,440.00	$0.137680	$198.26
199	00700320150000	1	4	1,742.00	$0.000000	$0.00
200	00700320160000	1		3,200.00	$0.137680	$440.58
201	00700320170000	1		6,534.00	$0.137680	$899.60
202	00700320180000	1		6,534.00	$0.137680	$899.60
203	00700320190000	1		6,400.00	$0.137680	$881.15
204	00700320200000	1		6,400.00	$0.137680	$881.15
205	00700320210000	1		6,400.00	$0.137680	$881.15
206	00700320220000	1		12,800.00	$0.137680	$1,762.30
207	00700340130000	1		6,534.00	$0.137680	$899.60
208	00700340140000	1		3,200.00	$0.137680	$440.58
209	00700340150000	1		2,134.00	$0.137680	$293.81
210	00700340250000	1		4,572.00	$0.137680	$629.47
211	00700340260000	1		2,894.00	$0.137680	$398.45
212	00700340270000	1	5	32,000.00	$0.000000	$0.00
213	00700360080000	1	4	1,307.00	$0.000000	$0.00
214	00700360090000	1	4	1,742.00	$0.000000	$0.00
215	00700360100000	1	4	3,049.00	$0.000000	$0.00
216	00700360110000	1	4	6,400.00	$0.000000	$0.00
217	00700360140000	1		6,400.00	$0.137680	$881.15
218	00700360200000	1		19,200.00	$0.137680	$2,643.46
219	00700360210000	1		12,800.00	$0.137680	$1,762.30

Map Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
220	00700420010000	1	3	108,900.00	$0.114736	$12,494.75
221	00700440230000	1		51,836.00	$0.137680	$7,136.78
222	00700810010000	1		4,800.00	$0.137680	$660.86
223	00700810020000	1		4,200.00	$0.137680	$578.26
224	00700810030000	1		3,800.00	$0.137680	$523.18
225	00700810040000	1		6,400.00	$0.137680	$881.15
226	00700810050000	1		6,400.00	$0.137680	$881.15
227	00700810080000	1		3,200.00	$0.137680	$440.58
228	00700810100000	1		3,200.00	$0.137680	$440.58
229	00700810170000	1		6,400.00	$0.137680	$881.15
230	00700810180000	1		6,400.00	$0.137680	$881.15
231	00700810190000	1		12,800.00	$0.137680	$1,762.30
232	00700810220000	1		11,200.00	$0.137680	$1,542.02
233	00700810270000	1	2	14,400.00	$0.062072	$893.84
234	00700810280000	1		19,200.00	$0.137680	$2,643.46
235	00700820020001	1		0.00	$0.137680	$0.00
236	00700820020002	1		0.00	$0.137680	$0.00
237	00700820020003	1		0.00	$0.137680	$0.00
238	00700820020004	1		0.00	$0.137680	$0.00
239	00700820020005	1		0.00	$0.137680	$0.00
240	00700820020006	1		0.00	$0.137680	$0.00
241	00700820020007	1		0.00	$0.137680	$0.00
242	00700820020008	1		0.00	$0.137680	$0.00
243	00700820020009	1		0.00	$0.137680	$0.00
244	00700820020010	1		0.00	$0.137680	$0.00
245	00700820020011	1		0.00	$0.137680	$0.00
246	00700820020012	1		0.00	$0.137680	$0.00
247	00700820020013	1		0.00	$0.137680	$0.00
248	00700820020014	1		0.00	$0.137680	$0.00
249	00700820020015	1		0.00	$0.137680	$0.00
250	00700820020016	1		0.00	$0.137680	$0.00
251	00700820020017	1		0.00	$0.137680	$0.00
252	00700820020018	1		0.00	$0.137680	$0.00
253	00700820020019	1		0.00	$0.137680	$0.00
254	00700820020020	1		0.00	$0.137680	$0.00
255	00700820020021	1		0.00	$0.137680	$0.00
256	00700820020022	1		0.00	$0.137680	$0.00

Map Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
257	00700820020023	1		0.00	$0.137680	$0.00
258	00700820020024	1		0.00	$0.137680	$0.00
259	00700820020025	1		0.00	$0.137680	$0.00
260	00700820020026	1		0.00	$0.137680	$0.00
261	00700820020027	1		0.00	$0.137680	$0.00
262	00700820020028	1		0.00	$0.137680	$0.00
263	00700820020029	1		0.00	$0.137680	$0.00
264	00700820020030	1		0.00	$0.137680	$0.00
265	00700820020031	1		0.00	$0.137680	$0.00
266	00700820020032	1		0.00	$0.137680	$0.00
267	00700820020033	1		0.00	$0.137680	$0.00
268	00700820020034	1		0.00	$0.137680	$0.00
269	00700820020035	1		0.00	$0.137680	$0.00
270	00700820020036	1		0.00	$0.137680	$0.00
271	00700820020037	1		0.00	$0.137680	$0.00
272	00700820020038	1		0.00	$0.137680	$0.00
273	00700820020039	1		0.00	$0.137680	$0.00
274	00700820020040	1		0.00	$0.137680	$0.00
275	00700820020041	1		0.00	$0.137680	$0.00
276	00700820020042	1		0.00	$0.137680	$0.00
277	00700820020043	1		0.00	$0.137680	$0.00
278	00700820020044	1		0.00	$0.137680	$0.00
279	00700820020045	1		0.00	$0.137680	$0.00
280	00700820150000	1		77,101.00	$0.137680	$10,615.27
281	00700830030000	1		26,010.00	$0.137680	$3,581.06
282	00700830110000	1		25,962.00	$0.137680	$3,574.45
283	00700830120000	1		36,242.00	$0.137680	$4,989.80
284	00700830130000	1		950.00	$0.137680	$130.80
285	00700830140000	1		9,680.00	$0.137680	$1,332.74
286	00700830150000	1		10,200.00	$0.137680	$1,404.34
287	00700840110000	1		4,000.00	$0.137680	$550.72
288	00700840120000	1		3,200.00	$0.137680	$440.58
289	00700840160000	1		12,800.00	$0.137680	$1,762.30
290	00700840170000	1		3,200.00	$0.137680	$440.58
291	00700840180000	1		3,200.00	$0.137680	$440.58
292	00700840190000	1		3,200.00	$0.137680	$440.58
293	00700840200000	1		3,200.00	$0.137680	$440.58

Map Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
294	00700840230000	1	2	25,600.00	$0.062072	$1,589.04
295	00700840240000	1		4,000.00	$0.137680	$550.72
296	00700840250000	1		4,000.00	$0.137680	$550.72
297	00700840260000	1		4,000.00	$0.137680	$550.72
298	00700840270000	1		4,000.00	$0.137680	$550.72
299	00700840280000	1		4,800.00	$0.137680	$660.86
300	00700840290000	1		4,800.00	$0.137680	$660.86
301	00700840300000	1		6,400.00	$0.137680	$881.15
302	00700840310000	1		13,600.00	$0.137680	$1,872.45
303	00700850010000	1		12,800.00	$0.137680	$1,762.30
304	00700850050000	1		12,800.00	$0.137680	$1,762.30
305	00700850080000	1		6,400.00	$0.137680	$881.15
306	00700850110000	1		6,400.00	$0.137680	$881.15
307	00700850120000	1		12,800.00	$0.137680	$1,762.30
308	00700850130000	1		12,800.00	$0.137680	$1,762.30
309	00700850150000	1		12,800.00	$0.137680	$1,762.30
310	00700850160000	1		25,600.00	$0.137680	$3,524.61
311	00700860040000	1		5,680.00	$0.137680	$782.02
312	00700860050000	1		7,120.00	$0.137680	$980.28
313	00700860060000	1		12,800.00	$0.137680	$1,762.30
314	00700860070000	1		6,400.00	$0.137680	$881.15
315	00700860080000	1		6,400.00	$0.137680	$881.15
316	00700860120000	1		3,200.00	$0.137680	$440.58
317	00700860180000	1		4,600.00	$0.137680	$633.33
318	00700860200000	1		12,800.00	$0.137680	$1,762.30
319	00700860210000	1		33,800.00	$0.137680	$4,653.58
320	00700860220000	1		9,600.00	$0.137680	$1,321.73
321	00700910010000	1	2	25,600.00	$0.062072	$1,589.04
322	00700910020000	1		12,800.00	$0.137680	$1,762.30
323	00700910050000	1		3,200.00	$0.137680	$440.58
324	00700910060000	1		3,200.00	$0.137680	$440.58
325	00700910070000	1		6,400.00	$0.137680	$881.15
326	00700910080000	1		6,400.00	$0.137680	$881.15
327	00700910090000	1		3,200.00	$0.137680	$440.58
328	00700910100000	1		28,800.00	$0.137680	$3,965.18
329	00700910110000	1	5	12,632.00	$0.000000	$0.00
330	00700920010000	1		3,200.00	$0.137680	$440.58

Map Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
331	00700920020000	1		3,200.00	$0.137680	$440.58
332	00700920030000	1		871.00	$0.137680	$119.92
333	00700920040000	1		2,400.00	$0.137680	$330.43
334	00700920050000	1		3,200.00	$0.137680	$440.58
335	00700920060000	1		6,400.00	$0.137680	$881.15
336	00700920070000	1		6,400.00	$0.137680	$881.15
337	00700920080000	1		6,400.00	$0.137680	$881.15
338	00700920090000	1		6,400.00	$0.137680	$881.15
339	00700920100000	1		3,200.00	$0.137680	$440.58
340	00700920110000	1	4	3,049.00	$0.000000	$0.00
341	00700920200000	1	4	6,534.00	$0.000000	$0.00
342	00700920210000	1		6,534.00	$0.137680	$899.60
343	00700920220000	1		3,200.00	$0.137680	$440.58
344	00700920230000	1		3,049.00	$0.137680	$419.79
345	00700920240000	1		6,534.00	$0.137680	$899.60
346	00700920250000	1		6,400.00	$0.137680	$881.15
347	00700930010000	1		4,800.00	$0.137680	$660.86
348	00700930070000	1		12,800.00	$0.137680	$1,762.30
349	00700930080000	1		3,200.00	$0.137680	$440.58
350	00700930090000	1		3,049.00	$0.137680	$419.79
351	00700930100000	1	4	3,049.00	$0.000000	$0.00
352	00700930110000	1	4	3,049.00	$0.000000	$0.00
353	00700930120000	1		3,200.00	$0.137680	$440.58
354	00700930130000	1	4	3,049.00	$0.000000	$0.00
355	00700930140000	1	4	3,200.00	$0.000000	$0.00
356	00700930150000	1	4	3,200.00	$0.000000	$0.00
357	00700930160000	1		6,400.00	$0.137680	$881.15
358	00700930170000	1	4	6,534.00	$0.000000	$0.00
359	00700930180000	1		6,400.00	$0.137680	$881.15
360	00700930240000	1		19,200.00	$0.137680	$2,643.46
361	00700930250000	1		20,800.00	$0.137680	$2,863.74
362	00700940010000	1	4	1,742.00	$0.000000	$0.00
363	00700940020000	1		2,400.00	$0.137680	$330.43
364	00700940030000	1		2,400.00	$0.137680	$330.43
365	00700940040000	1		6,400.00	$0.137680	$881.15
366	00700940050000	1		6,400.00	$0.137680	$881.15
367	00700940060000	1		6,400.00	$0.137680	$881.15

Map Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
368	00700940070000	1	4	6,534.00	$0.000000	$0.00
369	00700940080000	1		12,800.00	$0.137680	$1,762.30
370	00700940090000	1		3,200.00	$0.137680	$440.58
371	00700940100000	1	4	3,200.00	$0.000000	$0.00
372	00700950010000	1		3,049.00	$0.137680	$419.79
373	00700950020000	1	4	3,049.00	$0.000000	$0.00
374	00700950030000	1		6,400.00	$0.137680	$881.15
375	00700950040000	1		6,400.00	$0.137680	$881.15
376	00700950050000	1		6,400.00	$0.137680	$881.15
377	00700950060000	1		6,400.00	$0.137680	$881.15
378	00700950070000	1		6,400.00	$0.137680	$881.15
379	00700950080000	1		6,400.00	$0.137680	$881.15
380	00700950090000	1		3,200.00	$0.137680	$440.58
381	00700950100000	1		1,800.00	$0.137680	$247.82
382	00700950110000	1		1,400.00	$0.137680	$192.75
383	00700950160000	1	4	6,400.00	$0.000000	$0.00
384	00700950170000	1		6,400.00	$0.137680	$881.15
385	00700950180000	1	4	6,534.00	$0.000000	$0.00
386	00700950190000	1		6,400.00	$0.137680	$881.15
387	00700950200000	1	4	3,049.00	$0.000000	$0.00
388	00700950210000	1		3,200.00	$0.137680	$440.58
389	00700950220000	1	5	6,534.00	$0.000000	$0.00
390	00700950230000	1	2	12,632.00	$0.062072	$784.09
391	00700960020000	1	3	6,534.00	$0.114736	$749.69
392	00700960030000	1		6,421.00	$0.137680	$884.04
393	00700960040000	1		6,400.00	$0.137680	$881.15
394	00700960050000	1	4	6,534.00	$0.000000	$0.00
395	00700960060000	1		12,800.00	$0.137680	$1,762.30
396	00700960200000	1	3	6,534.00	$0.114736	$749.69
397	00700960210000	1	3	6,534.00	$0.114736	$749.69
398	00701010010000	1		12,800.00	$0.137680	$1,762.30
399	00701010020000	1		6,400.00	$0.137680	$881.15
400	00701010030000	1		6,400.00	$0.137680	$881.15
401	00701010040000	1		12,800.00	$0.137680	$1,762.30
402	00701010070000	1	4	3,200.00	$0.000000	$0.00
403	00701010080000	1	4	3,049.00	$0.000000	$0.00
404	00701010090000	1		6,400.00	$0.137680	$881.15

Map Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
405	00701010100000	1		6,400.00	$0.137680	$881.15
406	00701010110000	1		6,534.00	$0.137680	$899.60
407	00701010120000	1		12,800.00	$0.137680	$1,762.30
408	00701010130000	1		6,400.00	$0.137680	$881.15
409	00701010140000	1		4,000.00	$0.137680	$550.72
410	00701010150000	1		2,400.00	$0.137680	$330.43
411	00701010160000	1		12,800.00	$0.137680	$1,762.30
412	00701020040000	1		2,700.00	$0.137680	$371.74
413	00701020050000	1		3,600.00	$0.137680	$495.65
414	00701020060000	1		6,400.00	$0.137680	$881.15
415	00701020070000	1		6,400.00	$0.137680	$881.15
416	00701020090000	1		3,200.00	$0.137680	$440.58
417	00701020100000	1		3,200.00	$0.137680	$440.58
418	00701020110000	1	4	3,049.00	$0.000000	$0.00
419	00701020120000	1	4	3,049.00	$0.000000	$0.00
420	00701020260000	1		12,900.00	$0.137680	$1,776.07
421	00701020270000	1		6,400.00	$0.137680	$881.15
422	00701030010000	1		12,800.00	$0.137680	$1,762.30
423	00701030020000	1		6,400.00	$0.137680	$881.15
424	00701030030000	1		6,400.00	$0.137680	$881.15
425	00701030040000	1		6,400.00	$0.137680	$881.15
426	00701030050000	1		6,400.00	$0.137680	$881.15
427	00701030060000	1		2,134.00	$0.137680	$293.81
428	00701030100000	1		3,200.00	$0.137680	$440.58
429	00701030110000	1	5	12,632.00	$0.000000	$0.00
430	00701030200000	1		7,466.00	$0.137680	$1,027.92
431	00701030210000	1		2,400.00	$0.137680	$330.43
432	00701030220000	1		25,600.00	$0.137680	$3,524.61
433	00701030230000	1		10,400.00	$0.137680	$1,431.87
434	00701040020000	1	5	13,760.00	$0.000000	$0.00
435	00701040170000	1	2	31,040.00	$0.062072	$1,926.71
436	00701040180000	1	2	6,400.00	$0.062072	$397.26
437	00701050010000	1	4	3,200.00	$0.000000	$0.00
438	00701050020000	1		3,200.00	$0.137680	$440.58
439	00701050030000	1		6,400.00	$0.137680	$881.15
440	00701050040000	1	4	6,534.00	$0.000000	$0.00
441	00701050050000	1		6,400.00	$0.137680	$881.15

Map Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
442	00701050060000	1		6,400.00	$0.137680	$881.15
443	00701050070000	1		6,534.00	$0.137680	$899.60
444	00701050080000	1	4	6,400.00	$0.000000	$0.00
445	00701050090000	1	4	3,485.00	$0.000000	$0.00
446	00701050100000	1	4	2,614.00	$0.000000	$0.00
447	00701050150000	1		6,400.00	$0.137680	$881.15
448	00701050180000	1		6,534.00	$0.137680	$899.60
449	00701050190000	1	4	3,049.00	$0.000000	$0.00
450	00701050200000	1	4	3,200.00	$0.000000	$0.00
451	00701050210000	1	4	3,049.00	$0.000000	$0.00
452	00701050220000	1	4	3,049.00	$0.000000	$0.00
453	00701050230000	1		12,800.00	$0.137680	$1,762.30
454	00701050250000	1		12,806.00	$0.137680	$1,763.13
455	00701060010000	1	3	132,422.00	$0.114736	$15,193.57
456	00701110010000	1	4	2,614.00	$0.000000	$0.00
457	00701110060000	1		6,400.00	$0.137680	$881.15
458	00701110110000	1		3,200.00	$0.137680	$440.58
459	00701110120000	1		3,200.00	$0.137680	$440.58
460	00701110130000	1		3,200.00	$0.137680	$440.58
461	00701110140000	1	4	3,200.00	$0.000000	$0.00
462	00701110150000	1		11,326.00	$0.137680	$1,559.36
463	00701110160000	1		8,000.00	$0.137680	$1,101.44
464	00701110170000	1		6,400.00	$0.137680	$881.15
465	00701110180000	1		6,400.00	$0.137680	$881.15
466	00701110190000	1		6,400.00	$0.137680	$881.15
467	00701110200000	1		19,200.00	$0.137680	$2,643.46
468	00701110220000	1		10,000.00	$0.137680	$1,376.80
469	00701110250000	1		12,800.00	$0.137680	$1,762.30
470	00701120010000	1	3	132,422.00	$0.114736	$15,193.57
471	00701130260000	1		25,600.00	$0.137680	$3,524.61
472	00701130320000	1		14,866.00	$0.137680	$2,046.75
473	00701130330000	1		43,010.00	$0.137680	$5,921.62
474	00701130340000	1		25,600.00	$0.137680	$3,524.61
475	00701140030000	1	1	108,900.00	$0.085020	$9,258.68
476	00701410010000	1		3,200.00	$0.137680	$440.58
477	00701410020000	1	4	3,049.00	$0.000000	$0.00
478	00701410030000	1		3,200.00	$0.137680	$440.58

Map Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
479	00701410040000	1	4	3,200.00	$0.000000	$0.00
480	00701410090000	1	4	3,049.00	$0.000000	$0.00
481	00701410100000	1		9,600.00	$0.137680	$1,321.73
482	00701410110000	1		6,400.00	$0.137680	$881.15
483	00701410120000	1		6,400.00	$0.137680	$881.15
484	00701410130000	1	4	6,534.00	$0.000000	$0.00
485	00701410140000	1		6,534.00	$0.137680	$899.60
486	00701410150000	1		6,534.00	$0.137680	$899.60
487	00701410200000	1		19,200.00	$0.137680	$2,643.46
488	00701410220001	1		383.74	$0.137680	$52.83
489	00701410220002	1		238.59	$0.137680	$32.85
490	00701410220003	1		12,623.39	$0.137680	$1,737.99
491	00701410220004	1		0.00	$0.137680	$0.00
492	00701410220005	1		0.00	$0.137680	$0.00
493	00701410220006	1		0.00	$0.137680	$0.00
494	00701410220007	1		0.00	$0.137680	$0.00
495	00701410220008	1		0.00	$0.137680	$0.00
496	00701410220009	1		0.00	$0.137680	$0.00
497	00701410220010	1		0.00	$0.137680	$0.00
498	00701410220011	1		0.00	$0.137680	$0.00
499	00701410220012	1		0.00	$0.137680	$0.00
500	00701410220013	1		0.00	$0.137680	$0.00
501	00701410220014	1		0.00	$0.137680	$0.00
502	00701410220015	1		0.00	$0.137680	$0.00
503	00701410220016	1		0.00	$0.137680	$0.00
504	00701410220017	1		0.00	$0.137680	$0.00
505	00701410220018	1		0.00	$0.137680	$0.00
506	00701410220019	1		0.00	$0.137680	$0.00
507	00701410220020	1		0.00	$0.137680	$0.00
508	00701410220021	1		0.00	$0.137680	$0.00
509	00701410220022	1		0.00	$0.137680	$0.00
510	00701410220023	1		0.00	$0.137680	$0.00
511	00701410220024	1		0.00	$0.137680	$0.00
512	00701410220025	1		0.00	$0.137680	$0.00
513	00701410220026	1		0.00	$0.137680	$0.00
514	00701410220027	1		0.00	$0.137680	$0.00
515	00701410220028	1		0.00	$0.137680	$0.00

Map Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
516	00701410220029	1		0.00	$0.137680	$0.00
517	00701410220030	1		0.00	$0.137680	$0.00
518	00701410220031	1		0.00	$0.137680	$0.00
519	00701410220032	1		0.00	$0.137680	$0.00
520	00701410220033	1		0.00	$0.137680	$0.00
521	00701410220034	1		0.00	$0.137680	$0.00
522	00701410220035	1		0.00	$0.137680	$0.00
523	00701410220036	1		0.00	$0.137680	$0.00
524	00701410220037	1		0.00	$0.137680	$0.00
525	00701410220038	1		0.00	$0.137680	$0.00
526	00701410220039	1		0.00	$0.137680	$0.00
527	00701410220040	1		0.00	$0.137680	$0.00
528	00701410220041	1		0.00	$0.137680	$0.00
529	00701410220042	1		0.00	$0.137680	$0.00
530	00701410220043	1		0.00	$0.137680	$0.00
531	00701410220044	1		0.00	$0.137680	$0.00
532	00701410220045	1		0.00	$0.137680	$0.00
533	00701410220046	1		0.00	$0.137680	$0.00
534	00701410220047	1		0.00	$0.137680	$0.00
535	00701410220048	1		0.00	$0.137680	$0.00
536	00701410220049	1		0.00	$0.137680	$0.00
537	00701410220050	1		0.00	$0.137680	$0.00
538	00701410220051	1		0.00	$0.137680	$0.00
539	00701410220052	1		0.00	$0.137680	$0.00
540	00701410220053	1		0.00	$0.137680	$0.00
541	00701410220054	1		0.00	$0.137680	$0.00
542	00701410220055	1		0.00	$0.137680	$0.00
543	00701410220056	1		0.00	$0.137680	$0.00
544	00701410220057	1		0.00	$0.137680	$0.00
545	00701410220058	1		0.00	$0.137680	$0.00
546	00701410220059	1		0.00	$0.137680	$0.00
547	00701410220060	1		0.00	$0.137680	$0.00
548	00701410220061	1		0.00	$0.137680	$0.00
549	00701410220062	1		0.00	$0.137680	$0.00
550	00701410220063	1		0.00	$0.137680	$0.00
551	00701410220064	1		0.00	$0.137680	$0.00
552	00701410220065	1		0.00	$0.137680	$0.00

Map Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
553	00701410220066	1		0.00	$0.137680	$0.00
554	00701410220067	1		0.00	$0.137680	$0.00
555	00701410220068	1		0.00	$0.137680	$0.00
556	00701410220069	1		0.00	$0.137680	$0.00
557	00701410220070	1		0.00	$0.137680	$0.00
558	00701410220071	1		0.00	$0.137680	$0.00
559	00701410220072	1		0.00	$0.137680	$0.00
560	00701410220073	1		0.00	$0.137680	$0.00
561	00701410220074	1		0.00	$0.137680	$0.00
562	00701410220075	1		0.00	$0.137680	$0.00
563	00701410220076	1		0.00	$0.137680	$0.00
564	00701410220077	1		0.00	$0.137680	$0.00
565	00701410220078	1		0.00	$0.137680	$0.00
566	00701410220079	1		0.00	$0.137680	$0.00
567	00701410220080	1		0.00	$0.137680	$0.00
568	00701410220081	1		0.00	$0.137680	$0.00
569	00701410220082	1		0.00	$0.137680	$0.00
570	00701410220083	1		0.00	$0.137680	$0.00
571	00701410220084	1		0.00	$0.137680	$0.00
572	00701410220085	1		0.00	$0.137680	$0.00
573	00701410220086	1		0.00	$0.137680	$0.00
574	00701410220087	1		0.00	$0.137680	$0.00
575	00701410220088	1		0.00	$0.137680	$0.00
576	00701410220089	1		0.00	$0.137680	$0.00
577	00701410220090	1		0.00	$0.137680	$0.00
578	00701410220091	1		0.00	$0.137680	$0.00
579	00701410220092	1		0.00	$0.137680	$0.00
580	00701410220093	1		0.00	$0.137680	$0.00
581	00701410220094	1		0.00	$0.137680	$0.00
582	00701410220095	1		0.00	$0.137680	$0.00
583	00701420010000	1		3,049.00	$0.137680	$419.79
584	00701420020000	1		3,200.00	$0.137680	$440.58
585	00701420030000	1		3,200.00	$0.137680	$440.58
586	00701420040000	1		3,200.00	$0.137680	$440.58
587	00701420050000	1		6,534.00	$0.137680	$899.60
588	00701420090000	1	4	3,485.00	$0.000000	$0.00
589	00701420100000	1	4	1,742.00	$0.000000	$0.00

Map Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
590	00701420110000	1		1,742.00	$0.137680	$239.84
591	00701420120000	1	4	2,614.00	$0.000000	$0.00
592	00701420130000	1	4	2,614.00	$0.000000	$0.00
593	00701420240000	1	3	19,166.00	$0.114736	$2,199.03
594	00701430010000	1		6,400.00	$0.137680	$881.15
595	00701430020000	1		3,600.00	$0.137680	$495.65
596	00701430040000	1	4	4,600.00	$0.000000	$0.00
597	00701430070000	1		12,800.00	$0.137680	$1,762.30
598	00701430110000	1		6,400.00	$0.137680	$881.15
599	00701430120000	1		6,400.00	$0.137680	$881.15
600	00701430130000	1		3,200.00	$0.137680	$440.58
601	00701430140000	1		3,200.00	$0.137680	$440.58
602	00701430150000	1		3,200.00	$0.137680	$440.58
603	00701430160000	1	4	3,049.00	$0.000000	$0.00
604	00701430190000	1		11,000.00	$0.137680	$1,514.48
605	00701430200000	1		4,000.00	$0.137680	$550.72
606	00701430210000	1		4,000.00	$0.137680	$550.72
607	00701430220000	1		4,000.00	$0.137680	$550.72
608	00701430230000	1		4,000.00	$0.137680	$550.72
609	00701430240000	1		4,800.00	$0.137680	$660.86
610	00701430250000	1		4,800.00	$0.137680	$660.86
611	00701430270000	1		13,058.00	$0.137680	$1,797.83
612	00701440060000	1		12,800.00	$0.137680	$1,762.30
613	00701440070000	1		3,200.00	$0.137680	$440.58
614	00701440080000	1		3,049.00	$0.137680	$419.79
615	00701440090000	1		3,200.00	$0.137680	$440.58
616	00701440100000	1	4	3,049.00	$0.000000	$0.00
617	00701440200000	1		25,600.00	$0.137680	$3,524.61
618	00701440210000	1		25,600.00	$0.137680	$3,524.61
619	00701440220000	1		2,880.00	$0.137680	$396.52
620	00701440230000	1		4,000.00	$0.137680	$550.72
621	00701440240000	1		4,000.00	$0.137680	$550.72
622	00701440250000	1		2,400.00	$0.137680	$330.43
623	00701440260000	1		6,400.00	$0.137680	$881.15
624	00701440270000	1		5,920.00	$0.137680	$815.07
625	00701450020000	1		3,200.00	$0.137680	$440.58
626	00701450080000	1		8,000.00	$0.137680	$1,101.44

Map Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
627	00701450090000	1		12,800.00	$0.137680	$1,762.30
628	00701450100000	1	4	3,049.00	$0.000000	$0.00
629	00701450110000	1		3,200.00	$0.137680	$440.58
630	00701450120000	1		3,600.00	$0.137680	$495.65
631	00701450130000	1	4	2,614.00	$0.000000	$0.00
632	00701450140000	1		17,600.00	$0.137680	$2,423.17
633	00701450150000	1		47,916.00	$0.137680	$6,597.07
634	00701460010000	1		12,800.00	$0.137680	$1,762.30
635	00701460020000	1		6,400.00	$0.137680	$881.15
636	00701460030000	1		6,400.00	$0.137680	$881.15
637	00701460040000	1		6,400.00	$0.137680	$881.15
638	00701460050000	1	4	6,400.00	$0.000000	$0.00
639	00701460060000	1		12,800.00	$0.137680	$1,762.30
640	00701460070000	1		12,800.00	$0.137680	$1,762.30
641	00701460100000	1	4	6,400.00	$0.000000	$0.00
642	00701460110000	1	4	6,534.00	$0.000000	$0.00
643	00701460120000	1		6,400.00	$0.137680	$881.15
644	00701460130000	1		3,049.00	$0.137680	$419.79
645	00701460140000	1		3,200.00	$0.137680	$440.58
646	00701460150000	1		12,800.00	$0.137680	$1,762.30
647	00701510010000	1		3,200.00	$0.137680	$440.58
648	00701510020000	1		3,200.00	$0.137680	$440.58
649	00701510190000	1		8,160.00	$0.137680	$1,123.47
650	00701510200000	1		3,200.00	$0.137680	$440.58
651	00701510210000	1		3,049.00	$0.137680	$419.79
652	00701510230000	1		25,600.00	$0.137680	$3,524.61
653	00701520010000	1		3,080.00	$0.137680	$424.05
654	00701520040000	1		6,534.00	$0.137680	$899.60
655	00701520050000	1		6,400.00	$0.137680	$881.15
656	00701520060000	1		6,400.00	$0.137680	$881.15
657	00701520200000	1		20,480.00	$0.137680	$2,819.69
658	00701520220000	1		6,400.00	$0.137680	$881.15
659	00701520230000	1		3,320.00	$0.137680	$457.10
660	00701710010000	1	5	19,440.00	$0.000000	$0.00
661	00701710020000	1	1	11,761.00	$0.085020	$999.92
662	00701710030000	1	1	12,410.00	$0.085020	$1,055.10
663	00701710040000	1	1	3,200.00	$0.085020	$272.06

Map Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
664	00701710050000	1	1	3,200.00	$0.085020	$272.06
665	00701710060000	1	1	3,200.00	$0.085020	$272.06
666	00701710070000	1	1	3,200.00	$0.085020	$272.06
667	00701710080000	1	1	9,600.00	$0.085020	$816.19
668	00701710110000	1	5	6,400.00	$0.000000	$0.00
669	00701710160000	1		12,800.00	$0.137680	$1,762.30
670	00701710170000	1	1	9,600.00	$0.085020	$816.19
671	00701720010000	1	2	1,742.00	$0.062072	$108.13
672	00701720020000	1	2	4,792.00	$0.062072	$297.45
673	00701720030000	1	2	6,400.00	$0.062072	$397.26
674	00701720040000	1	2	12,800.00	$0.062072	$794.52
675	00701720050000	1	2	12,800.00	$0.062072	$794.52
676	00701720100000	1	1	6,400.00	$0.085020	$544.13
677	00701720130000	1	1	6,400.00	$0.085020	$544.13
678	00701720140000	1	1	6,400.00	$0.085020	$544.13
679	00701720160000	1	1	3,200.00	$0.085020	$272.06
680	00701720170000	1	1	12,800.00	$0.085020	$1,088.26
681	00701720180000	1	1	9,600.00	$0.085020	$816.19
682	00701720190000	1	1	6,400.00	$0.085020	$544.13
683	00701720200000	1		6,400.00	$0.137680	$881.15
684	00701720210000	1		6,400.00	$0.137680	$881.15
685	00701730010000	1	1	51,401.00	$0.085020	$4,370.11
686	00701730020000	1	1	12,632.00	$0.085020	$1,073.97
687	00701730030000	1	1	12,800.00	$0.085020	$1,088.26
688	00701730040000	1	1	25,600.00	$0.085020	$2,176.51
689	00701740030000	1		51,401.00	$0.137680	$7,076.89
690	00701740040000	1		38,820.00	$0.137680	$5,344.74
691	00701740050000	1		12,380.00	$0.137680	$1,704.48
692	00702430010000	1		3,049.00	$0.137680	$419.79
693	00702430020000	1		3,049.00	$0.137680	$419.79
694	00702430030000	1		3,049.00	$0.137680	$419.79
695	00702430040000	1		3,049.00	$0.137680	$419.79
696	00702430050000	1		4,792.00	$0.137680	$659.76
697	00702430060000	1		1,742.00	$0.137680	$239.84
698	00702430070000	1		6,534.00	$0.137680	$899.60
699	00702430090000	1	4	3,049.00	$0.000000	$0.00
700	00702430100000	1	4	3,049.00	$0.000000	$0.00

Map Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
701	00702430110000	1		6,534.00	$0.137680	$899.60
702	00702430270000	1		25,600.00	$0.137680	$3,524.61
703	00702430280000	1		1,600.00	$0.137680	$220.29
704	00702450010000	1	4	3,049.00	$0.000000	$0.00
705	00702450020000	1		3,049.00	$0.137680	$419.79
706	00702450030000	1	4	3,049.00	$0.000000	$0.00
707	00702450040000	1		3,200.00	$0.137680	$440.58
708	00702450050000	1		6,534.00	$0.137680	$899.60
709	00702450060000	1	4	4,356.00	$0.000000	$0.00
710	00702450070000	1		4,320.00	$0.137680	$594.78
711	00702450080000	1	4	4,356.00	$0.000000	$0.00
712	00702450090000	1		6,400.00	$0.137680	$881.15
713	00702450100000	1	4	3,485.00	$0.000000	$0.00
714	00702450110000	1		3,520.00	$0.137680	$484.63
715	00702450140000	1		12,800.00	$0.137680	$1,762.30
716	00702450220000	1		5,760.00	$0.137680	$793.04
717	00702460030000	1	5	25,600.00	$0.000000	$0.00
718	00702460130000	1	4	3,246.00	$0.000000	$0.00
719	00702460140000	1	4	3,246.00	$0.000000	$0.00
720	00702510030000	1		2,133.00	$0.137680	$293.67
721	00702510070000	1	4	6,534.00	$0.000000	$0.00
722	00702510210000	1	4	2,614.00	$0.000000	$0.00
723	00702510220000	1	4	3,770.00	$0.000000	$0.00
724	00702510230000	1		6,428.00	$0.137680	$885.01
725	00702510240000	1		4,266.00	$0.137680	$587.34
726	00702510250000	1		12,800.00	$0.137680	$1,762.30
727	00702520200000	1		6,400.00	$0.137680	$881.15
728	00702520210000	1		1,880.00	$0.137680	$258.84
729	00702520220000	1		1,880.00	$0.137680	$258.84
730	00702520230000	1		2,640.00	$0.137680	$363.48
731	00702520280000	1		25,920.00	$0.137680	$3,568.67
732	00702710080000	1		4,800.00	$0.137680	$660.86
733	00702710090000	1		2,400.00	$0.137680	$330.43
734	00702710100000	1		1,810.00	$0.137680	$249.20
735	00702710300000	1		5,415.00	$0.137680	$745.54
736	00702730010000	1		6,622.00	$0.137680	$911.72
737	00702730020000	1		6,270.00	$0.137680	$863.25

Map Key Number	APN	Benefit Zone	Exempt*	Assessable Parcel Area (sqft)	Parcel Assessment ($/sqft/yr)	Total Initial Assessment
738	00702730030000	1		19,200.00	$0.137680	$2,643.46
739	00702730040000	1		6,534.00	$0.137680	$899.60
740	00702730080000	1		3,485.00	$0.137680	$479.81
741	00702730220000	1		9,583.00	$0.137680	$1,319.39
742	00600610070000	1		8,000.00	$0.137680	$1,101.44
743	00600610080000	1		8,000.00	$0.137680	$1,101.44
744	00600610090000	1		8,000.00	$0.137680	$1,101.44
745	00600610120000	1		14,490.00	$0.137680	$1,994.98
	TOTAL			**5,554,610.76**		**$623,578.84**

1= Tax-exempt, health-care parcels which have submitted a signed statement agreeing to be assessed shall be assessed a rate of $.085020 per parcel square foot per year regardless of benefit zone.
2=Religious, educational, and charity parcels which have submitted a signed statement agreeing to be assessed shall be assessed a rate of $0.062072 per parcel square foot per year regardless of benefit zone.
3=Public Park parcels shall be assessed a rate of $0.114736 per parcel square foot per year regardless of benefit zone.
4=Parcels with low-density residential uses of four units or less will not benefit from the District's services and will not be assessed.
5=Tax exempt parcels that have decided to not opt into the District will not benefit from the District's services and will not be assessed.
6=Partial tax exempt parcels shall be assessed based on the % of parcel's lot size (sqft) that is taxable, based on their property tax exemption as indicated in their property tax bill.

APPENDIX 3 – TAX-EXEMPT PARCELS

FULLY-PAYING TAX EXEMPT PARCELS

APN	% of Parcel
00701040170000	100%
00700840230000	100%
00700910010000	100%
00700950230000	100%
00601260220000	100%
00700810270000	100%
00701720010000	100%
00701720040000	100%
00701720050000	100%
00701720020000	100%
00701720030000	100%

PARTIALLY PAYING TAX EXEMPT PARCELS

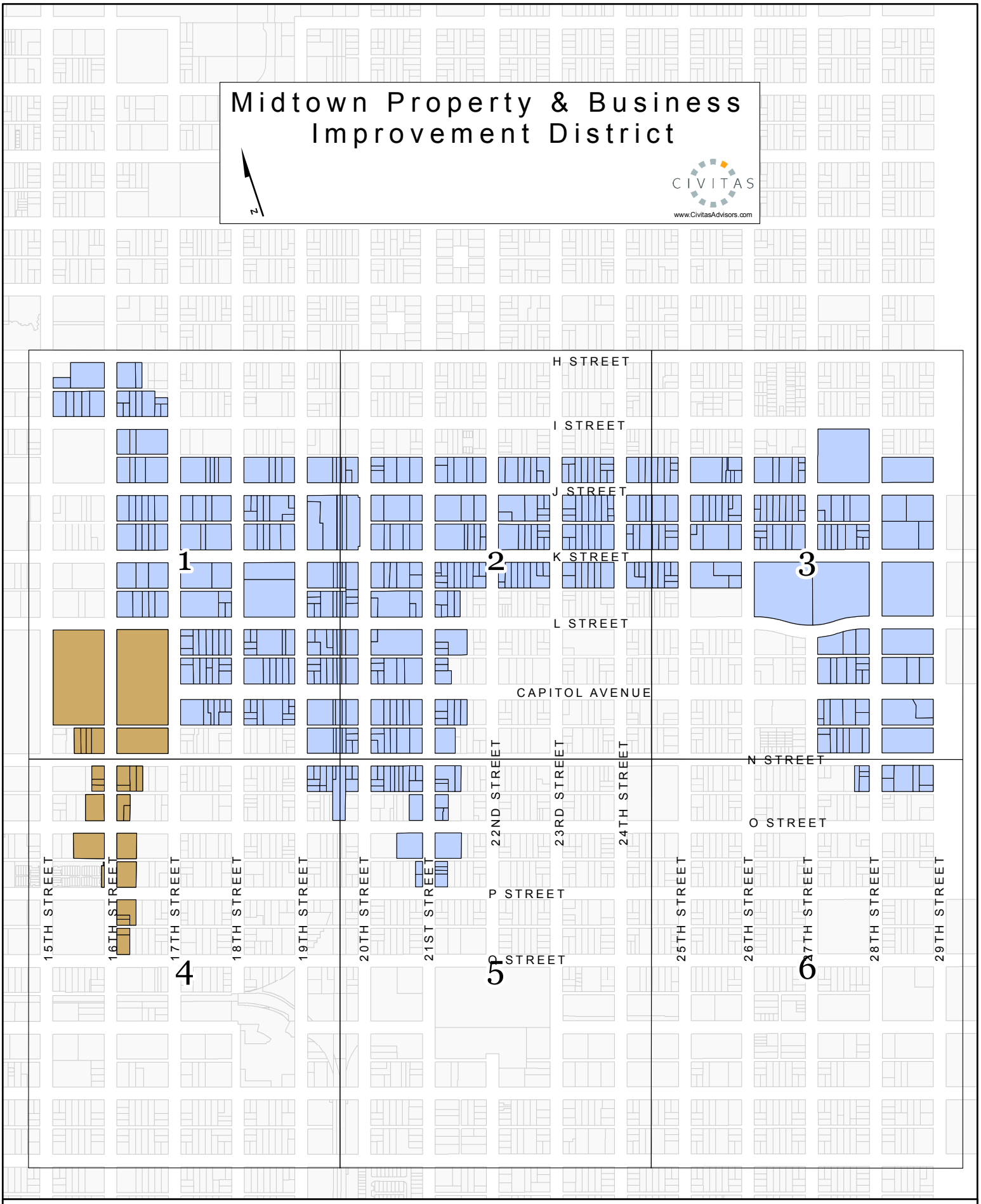
APN	% of Parcel
00601240060000	24%

NON-PAYING TAX EXEMPT PARCELS

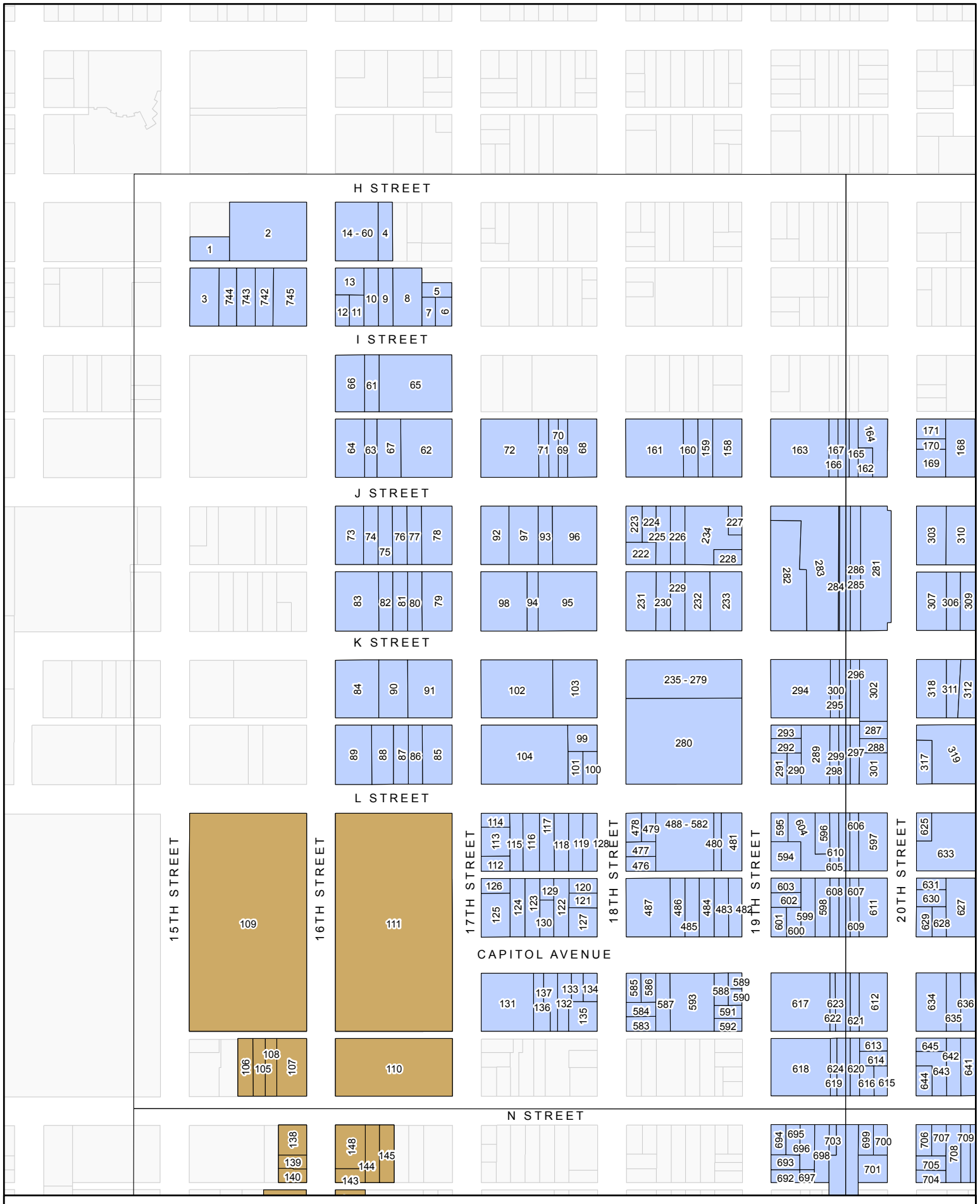
APN	% of Parcel
00700340270000	0%
00601230070000	0%
00701040020000	0%
00701710110000	0%
00700950220000	0%
00701030110000	0%
00701710010000	0%
00700910110000	0%

APPENDIX 4 – MAP BOOK

Midtown Property & Business Improvement District



ZONE 1 ZONE 2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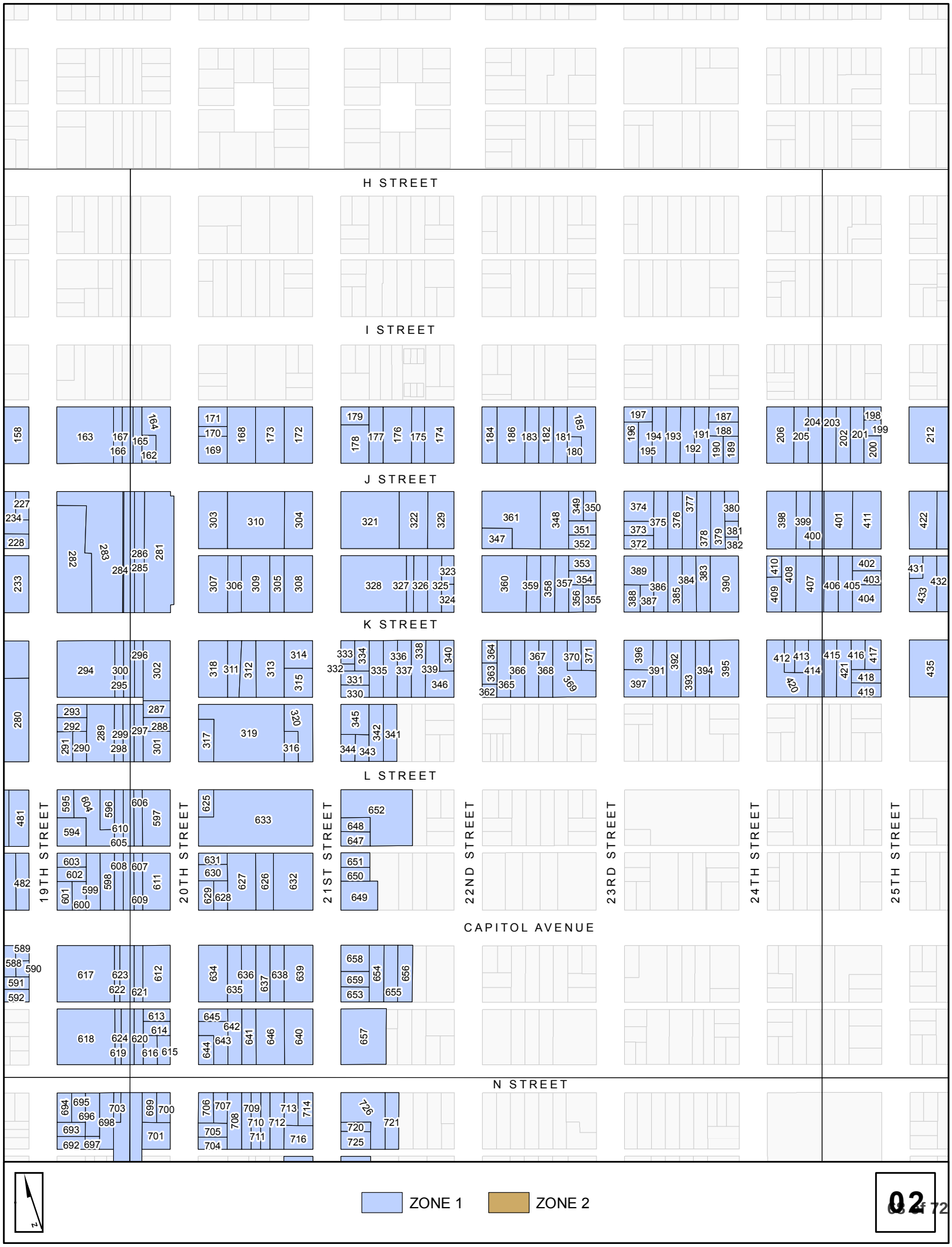
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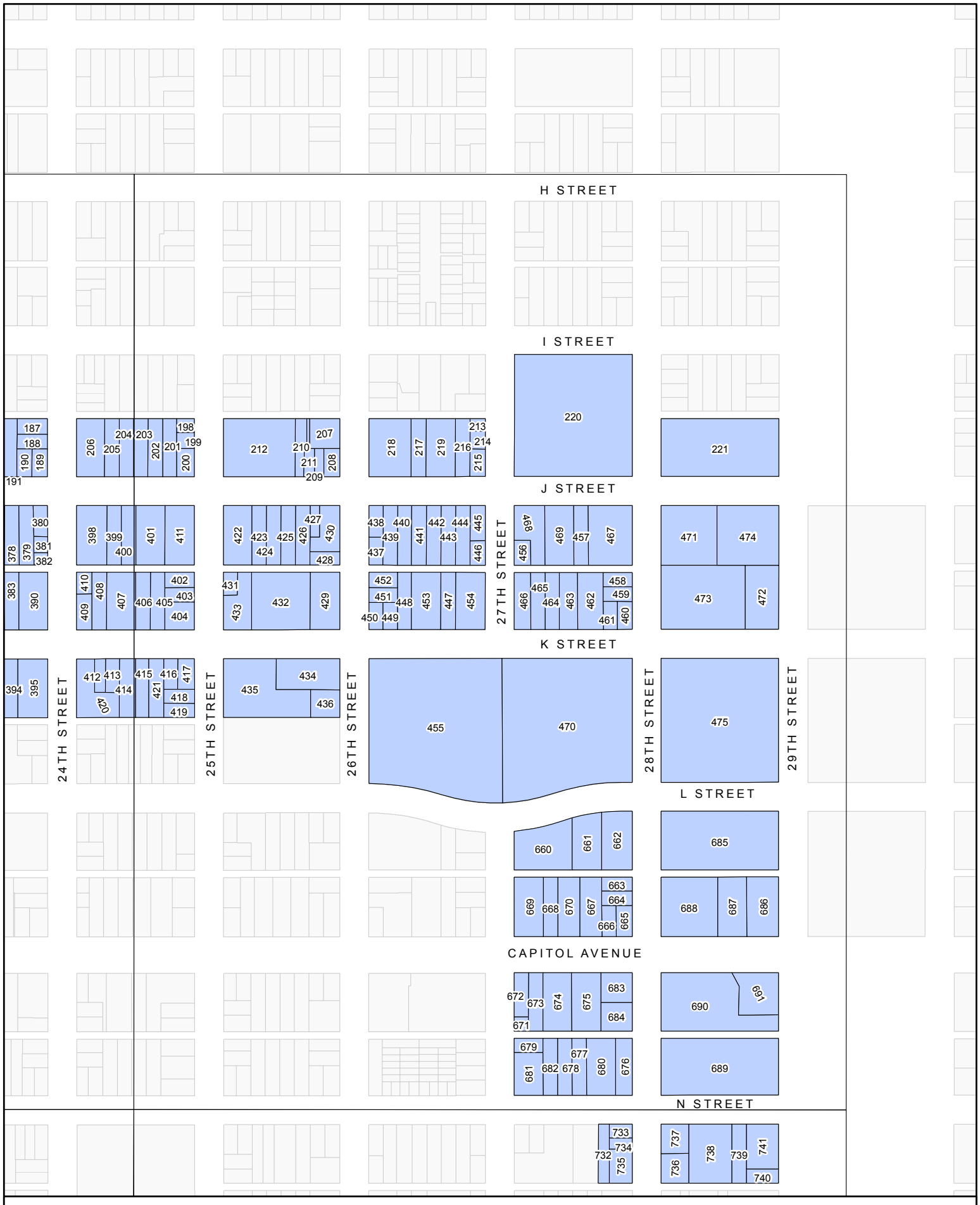
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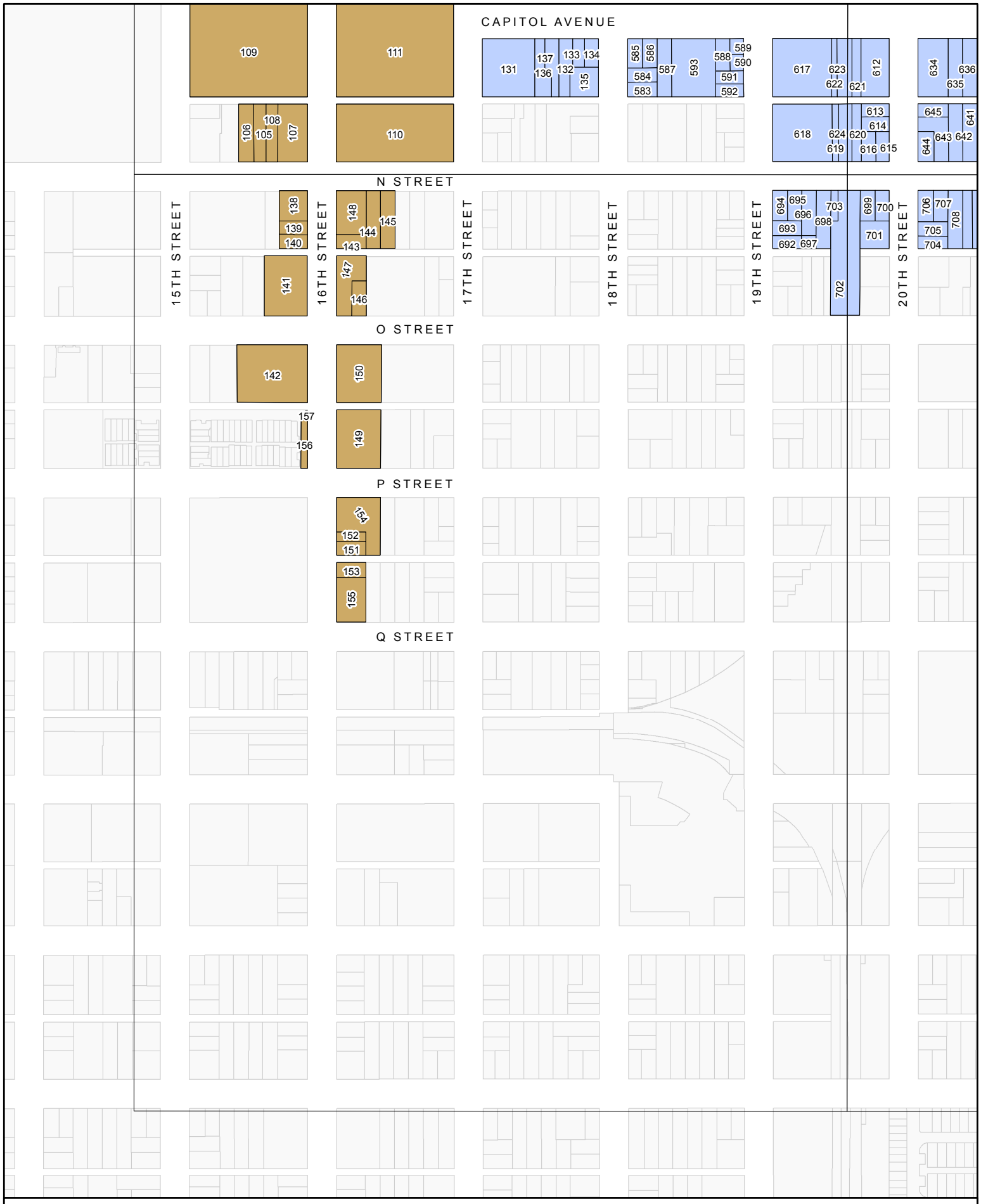
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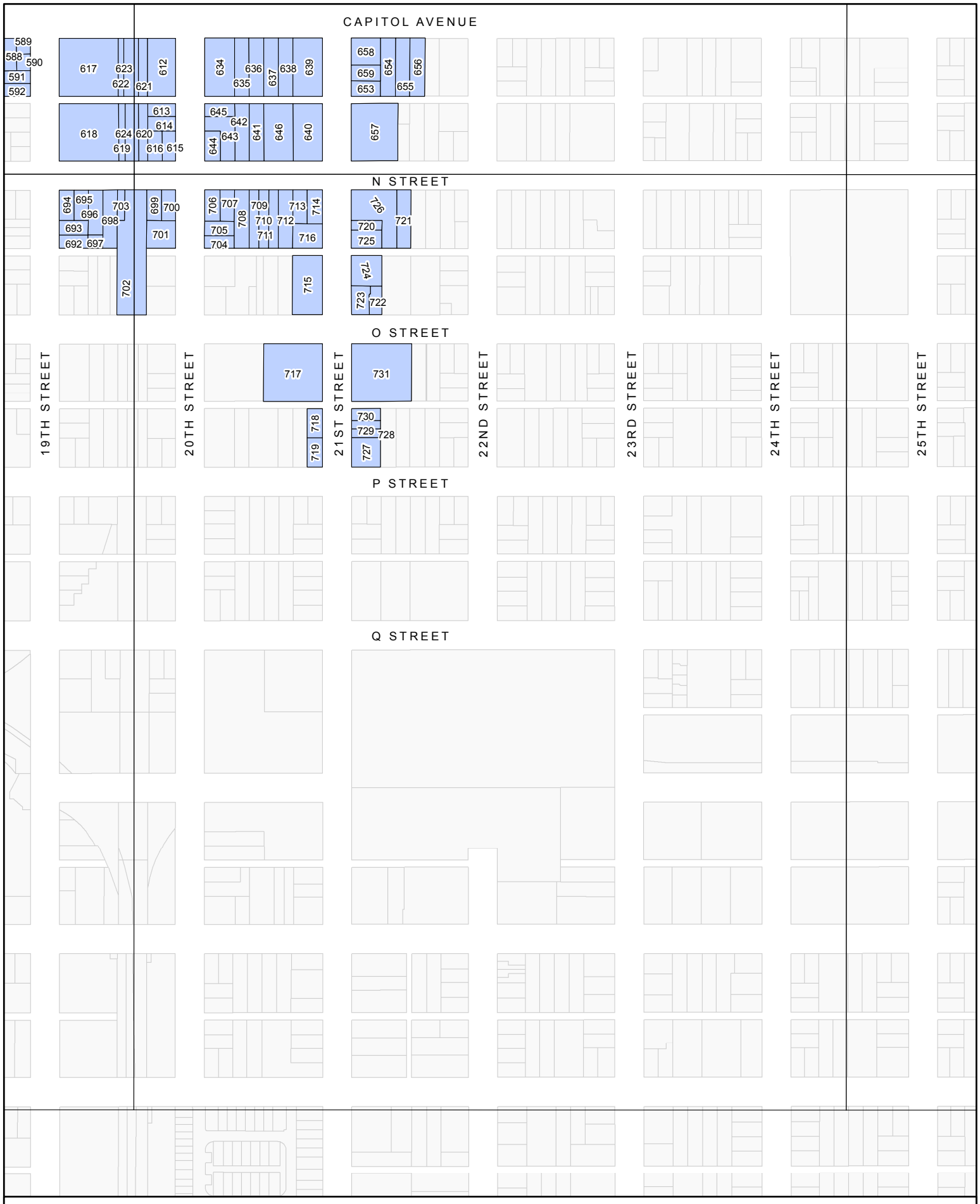
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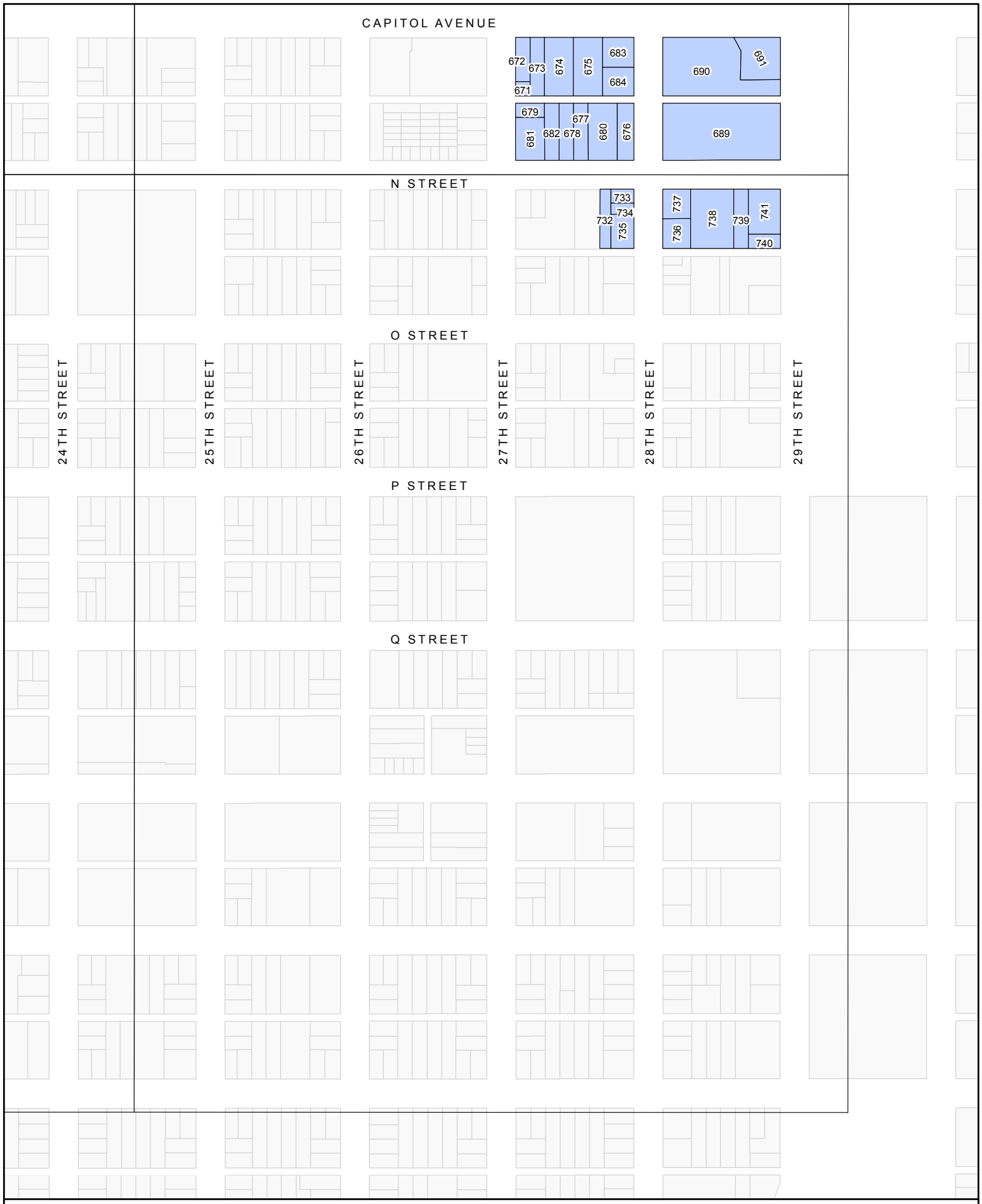
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