

RESOLUTION NO. 2012-281

Adopted by the Sacramento City Council

July 31, 2012

RESOLUTION DECLARING THE RESULTS OF THE MAJORITY PROTEST PROCEEDINGS AND RENEWING THE GREATER BROADWAY PROPERTY AND BUSINESS IMPROVEMENT DISTRICT (PBID) NO. 2012-01

BACKGROUND

- A. The owners of property within the boundaries of the proposed Greater Broadway PBID No. 2012-01 (District) have submitted petitions asking that the City Council renew the District. Included with the petitions was a summary of the Management District Plan (MDP) that describes the proposed assessment to be levied on property within the District to pay for the following activities and improvements: (1) clean and safe program to support crime prevention and reduce the incidence of nuisance crimes and homelessness; (2) a maintenance program to make the corridor more attractive including litter pickup, pressure washing of sidewalks, and graffiti removal; (3) economic enhancements to attract, grow, and retain new businesses. The MDP on file with the Public Improvement Financing Division of the Department of Finance which has been designated by the City Clerk as the custodian of such records.
- B. The proposed owners who signed the petitions will collectively pay more than 50% of the proposed assessment. Accordingly, on May 29, 2012, the City Council adopted Resolution No. 2012-150 entitled "Intention to Renew the Greater Broadway Boulevard Property and Business Improvement District" (the Resolution of Intention). Among other things, the Resolution of Intention states that a public hearing on the renewal of the District and the proposed assessment will be held on July 19, 2012, at 6:00 p.m. in the City Council's chambers, Sacramento City Hall, 915 "I" Street (first floor), Sacramento, California. The Resolution of Intention also states the City Council's finding that the MDP satisfies all requirements of Streets and Highways Code Section 36622.
- C. The properties within the boundaries of the District will be benefited by the activities and improvements to be funded by the proposed assessment.
- D. On May 30, 2012, the City Clerk mailed to each owner of record of each parcel within the District's exterior boundaries a notice concerning the public hearing on the renewal of the District and the proposed assessment. Each notice included the statutorily required information about the assessment and the majority protest procedure, as well as an assessment ballot.
- E. At 6:00 p.m. on July 19, 2012, in the City Council's Chambers, Sacramento City Hall, 915 "I" Street (first floor), Sacramento, California, the City Council held a public hearing regarding the renewal of the District and the levy of the assessment. During the public hearing, the City Council heard and received all objections and protests to

the renewal of the District and the proposed assessment. The City Clerk has received, been given custody of, and tabulated the assessment ballots returned and not withdrawn by the owners of property located within the District. The City Clerk has reported the results of the tabulation by her written Certificate to the City Council. The Clerk's Certificate of Ballot Procedure Results for the Mailed-Ballot, Property Owner Majority Protest Proceeding indicates that, of the assessment ballots signed and returned to the City Clerk, and not withdrawn, prior to the close of the public hearing on July 19, 2012, and weighting the ballots for each property according to the proportional financial obligation of each property, 76.67 percent of the assessment ballots were in favor of the levy of the assessments as proposed, and 23.33 percent were opposed. The number of assessment ballots submitted and not withdrawn in opposition to the proposed assessment did not exceed the number of ballots submitted and not withdrawn in favor of the proposed assessment, with ballots weighted according to the amount of the assessment to be imposed upon the parcel for which each ballot was submitted. Therefore, a majority protest against the proposed assessment does not exist.

- F. All actions and proceedings described in paragraphs A through E were undertaken and completed in accordance with law.

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

- Section 1. The statements in paragraphs A through F of the background are true and adopted as findings.
- Section 2. No majority protest having been made through the assessment ballot procedure, the City Council:
- (a) Overrules all protests to the proposed assessment and these proceedings;
 - (b) Approves the Engineer's Report and MDP on the proposal to levy an annual assessment on land within the District to be renewed, attached hereto as Exhibit A and by this reference made a part of this resolution, preliminarily approved by Resolution No. 2012-150;
 - (c) Renews the District for a ten-year term that will expire on December 31, 2022, for the territory generally described in Exhibit B, attached hereto and by this reference made a part of this resolution, as shown in the Engineer's Report and MDP, preliminarily approved by Resolution No. 2012-150;
 - (d) Confirms the assessment diagram and assessment roll and, upon establishment of the District annual budget, levies the assessment on real property within the District as described in the Engineer's Report and MDP. In accordance with Streets and Highways Code Section 36631 and the MDP, the assessment to fund the activities and improvements for the District will be collected at the same time and in the same manner

as are ad valorem property taxes and will have the same lien priority and penalties for delinquent payment.

- Section 3. Properties within the District will be subject to any amendments to the Property and Business Improvement District Law of 1994.
- Section 4. Bonds will not be issued.
- Section 5. The City Manager (or designee) is directed to take all necessary actions to complete the renewal of the District and to levy the assessment. The City Clerk is directed to record, in the Sacramento County Recorder's office, a notice and assessment diagram as required by Streets and Highways Code Section 36627. The City Clerk is further directed to certify the passage and adoption of this resolution and to enter it in the book of original resolutions.

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Exhibit A: Greater Broadway PBID MDP & Engineer's Report

Exhibit B: District Map

Adopted by the City of Sacramento City Council on July 31, 2012 by the following vote:

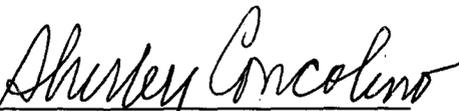
Ayes: Councilmembers Ashby, Cohn, D Fong, R Fong, McCarty, Pannell, Sheedy, and Mayor Johnson.

Noes: None.

Abstain: None.

Absent: Councilmember Schenirer.

Attest:


Shirley Concolino, City Clerk

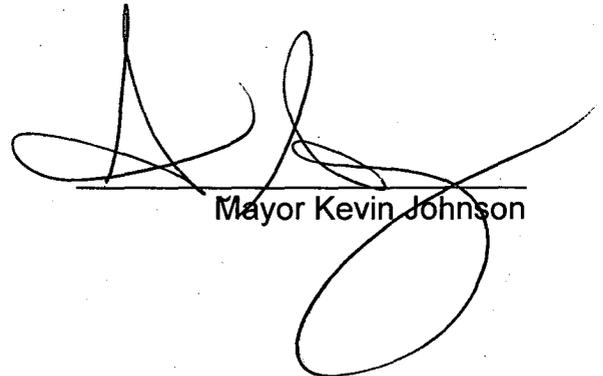
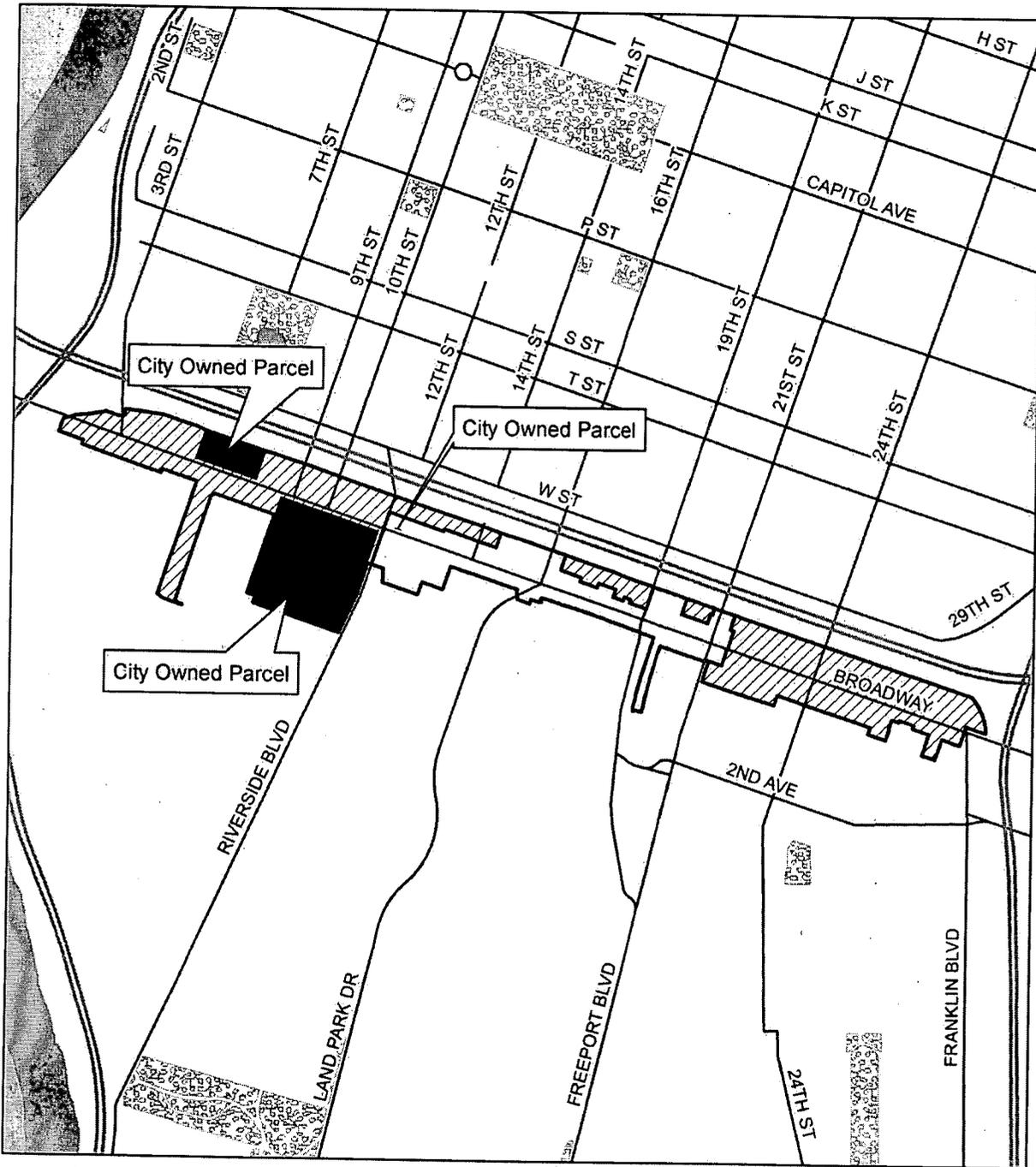

Mayor Kevin Johnson

EXHIBIT B

Greater Broadway Property and Business Improvement District No. 2012-01



G.I.S.
City of Sacramento
Department of Finance
BM: 01/03/12

 PBID Zone 1
 PBID Zone 2

0 1,000 2,000 4,000 Feet



EXHIBIT A

Greater Broadway Property and Business Improvement District No. 2012-01



*Prepared pursuant to the State of California
Property and Business Improvement District Law of 1994
And Article XIII D of the California Constitution
to create a property and business improvement district*

Prepared by:
Kristin Lowell, Inc.
and
Progressive Urban Management Associates, Inc.

Sacramento, California
May 2012

Greater Broadway

Property and Business Improvement District Management District Plan

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ATTACHMENTS:
Engineer's Report

Executive Summary

In 2007, a coalition of property and business owners approved and formed the Greater Broadway Business Improvement District (PBID) to provide services that specially benefit parcels in the business district of the Broadway corridor. The current PBID is set to expire at the end of 2012 and in order to continue operations the property owners need to reapprove the PBID. The PBID is being renewed pursuant to the state law known as the "Property and Business Improvement District Law of 1994", Streets and Highways Code, Section 36600, as amended. The purpose of the PBID is to provide services and activities through clean, safe and economic enhancements that are above and beyond what the City currently provides. This program is designed to meet the goals of the District; to improve the cleanliness and safety of each individual parcel within the District, to increase building occupancy and lease rates, to encourage new business development and attract ancillary businesses and services for parcels within the District.

Location (See Section 2): The PBID is approximately 6 miles long. It is roughly bounded by Broadway to the South, X Street to the north, I-5 to the west and Franklin Boulevard to the east.

Services and Activities Provided (See Section 1):

- ◆ **Clean, Safe and Physical Enhancements:** Engage in activities to provide a cleaner and safer environment including public safety patrols to support crime prevention and reduce the incidence of nuisance crimes and homelessness; have a unified streetscape plan for pedestrian friendly streets; programs to make the corridor more attractive, graffiti removal and general maintenance including sidewalk sweeping and steam cleaning; invest in highly visible improvements that will add to the attractiveness of public spaces throughout the district.
- ◆ **Economic Enhancements:** Business retention and recruitment programs and educational workshops to attract, grow and retain new businesses; parking initiatives to better manage existing parking and plan for future demands; marketing and events to improve district identity and invite consumers to the area.

Budget (See Section 3): Total PBID budget for its first year of operation is **\$245,000**.

Benefit Zones (See Section 2): There are two benefit zones: Zone 1 and Zone 2 that benefit differently from the proposed services and activities. Zone 1 encompasses every parcel that has Broadway frontage from Riverside Boulevard to 21st and along the corridors of 15th, 16th, 19th, 20th and 21st Streets. Zone 2 includes all other parcels in the district boundary.

Method of Financing (See Section 4): Levy of assessments upon real property that

specially benefit from the proposed services and activities.

Assessments (See Section 4): Annual assessments are calculated based upon each parcel's special benefit received from the identified activities and their proportional benefit to all other parcels and their relative cost. The budget is allocated to two benefit zones and a calculation of each parcel's lot square footage. Parcels with residential or tax exempt uses do not receive the same level of benefit as commercial uses therefore their assessment is calculated based upon benefits received. The first year's assessment rates are:

Annual Assessments:	Assmt. per Lot Sq. Ft.
Zone 1:	
Commercial	\$0.059962
Tax Exempt	\$0.028194
Zone 2:	
Commercial	\$0.048471
Tax Exempt	\$0.028194
Residential	\$0.014097

Cap: The PBID budget and assessments may be subject to changes in the Consumer Price Index (CPI) for the San Francisco All Urban Users per calendar year, with annual increases not to exceed 5% per year. Increases will be determined by the Owners Association and will vary between 0% and 5% annually.

Collection: Assessments will appear as a separate line item on the annual County of Sacramento Property Tax bills. The City of Sacramento also has the authority to and may choose to bill the property owners.

District Formation: PBID formation requires submission of petitions from property owners representing more than 50% of total assessments. Once the City verifies the petitions the City holds a public hearing and tabulates the ballots. If ballots, weighted by assessments, submitted in opposition to the assessment do not exceed the ballots submitted in favor of the assessments, the City Council may authorize the levy of assessments.

Duration: Per state law, the PBID will have a ten year life from January 1, 2013 to December 31, 2022. Before December 31, 2022 the property owners within the PBID may elect to renew the District. It is anticipated that in the fifth year of operation the PBID will undergo a review to make sure there aren't significant differences in the market place and that the activities being provided are still consistent with the long-term goals and objectives. If during the review it becomes apparent due to external changes that the PBID is no longer providing the necessary activities, the Owner's Association may decide to renew the PBID prior to the 10 year term in order to address the changes in the market place or need for services. The District may use assessment revenues for PBID renewal activities.

Governance (See Section 6): The City will continue to contract with the Greater Broadway Partnership, a non-profit organization to run the day-to-day operations of the PBID. The PBID will have a governing board, the Owners Association. Pursuant to the Property and Business Improvement District Law of 1994, the Owners Association will among other duties, annually review the PBID budgets and policies within the limitations of the Management District Plan and file annual reports with the City Council.

Section 1: PBID Improvements and Activity Plan

Greater Broadway PBID Management District Plan

As determined by a steering committee and surveys from property and business owners within the existing district, the top priorities for improvements and activities within the Greater Broadway corridor are Clean, Safe and Economic Enhancements. Based upon this finding, the following improvements and activities may be funded by the PBID and provided during each of the 10 years of District operation. Every year the Owner's Association will determine which of the services to provide, as discussed below.

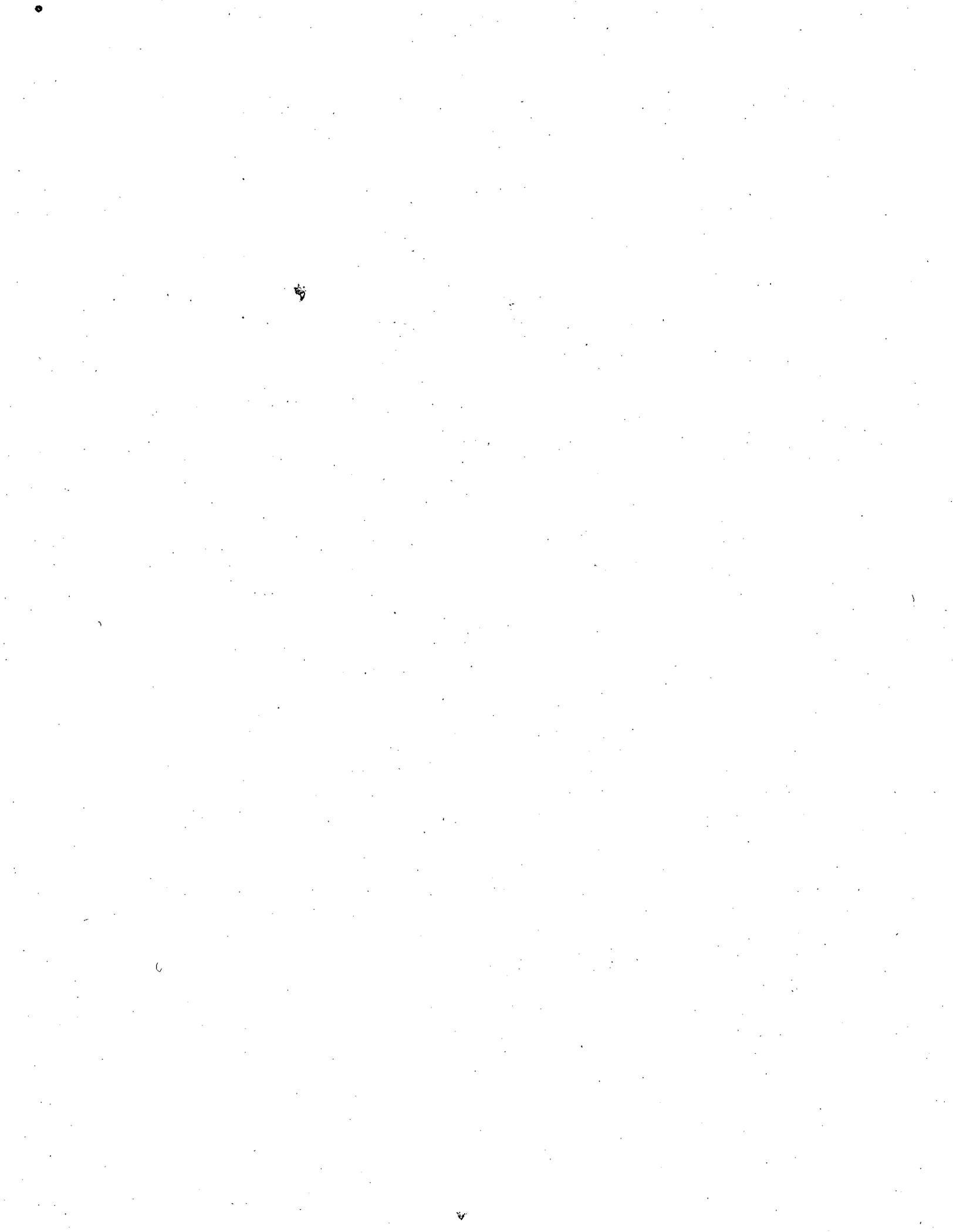
All of the services and activities detailed below are provided only within the boundaries of the PBID and provide special benefit to the parcels in the boundary area (see attachment A: PBID Boundary Map). All benefits derived from the assessments outlined in this Management District Plan go only for services directly benefiting each assessable parcel in the PBID to increase commerce and fulfill the goals and objectives of the PBID.

CLEAN, SAFE and PHYSICAL ENHANCEMENTS

These activities were the top priority the stakeholders wanted the PBID to continue funding. Since the PBID has provided these services for almost five years it needs to evolve in order to continually demonstrate benefit and ongoing value.

Safe Team Program

The Safety Program will provide security services for the individual assessed parcels located within the District in the form of patrolling bicycle personnel, walking patrols and/or car patrols. The purpose of the Safe Team Program is to prevent, deter and report illegal activities taking place on the streets, sidewalks, storefronts, parking lots and public alleys. The presence of the Safe Team Program is intended to deter such illegal activities as vandalism, graffiti, blocked sidewalks, encampments, narcotic use or sales, public urination, trespassing, drinking in public, prostitution, illegal panhandling, illegal vending, and illegal dumping. The Program will supplement, not replace, other ongoing police, security and patrol efforts within the District. The Safe Team Program maintains communication with the Sacramento Police Department area patrols and reports illegal activities. The Safe Team also reports quality-of-life violations to the appropriate government agencies. The Safe Team Program will only provide its services within the District boundaries. The special benefit to parcels from these services is increased commercial activity which directly relates to increases in lease rates and customer usage.



Clean Team Program

In order to consistently deal with maintenance issues, the clean team will continue to provide services and/or expand services depending on District needs. In order to effectively deal with the maintenance issues in the District, a multi-faceted approach has been developed consisting of the following elements. The clean team will only provide services to parcels within District boundaries. These maintenance services are not to replace existing City maintenance services, but to complement and enhance what currently is being provided. Therefore, no assessment funding will be used to provide baseline City services. The PBID services may include:

- Power washing of sidewalks and gutters
- Sweeping sidewalks and gutters
- Cleaning up litter
- Removing illegal signs/posters/stickers
- Removing graffiti
- Removing illegal dumping and/or untidy conditions
- Any other maintenance services that the District and the City agree to

Physical Enhancements:

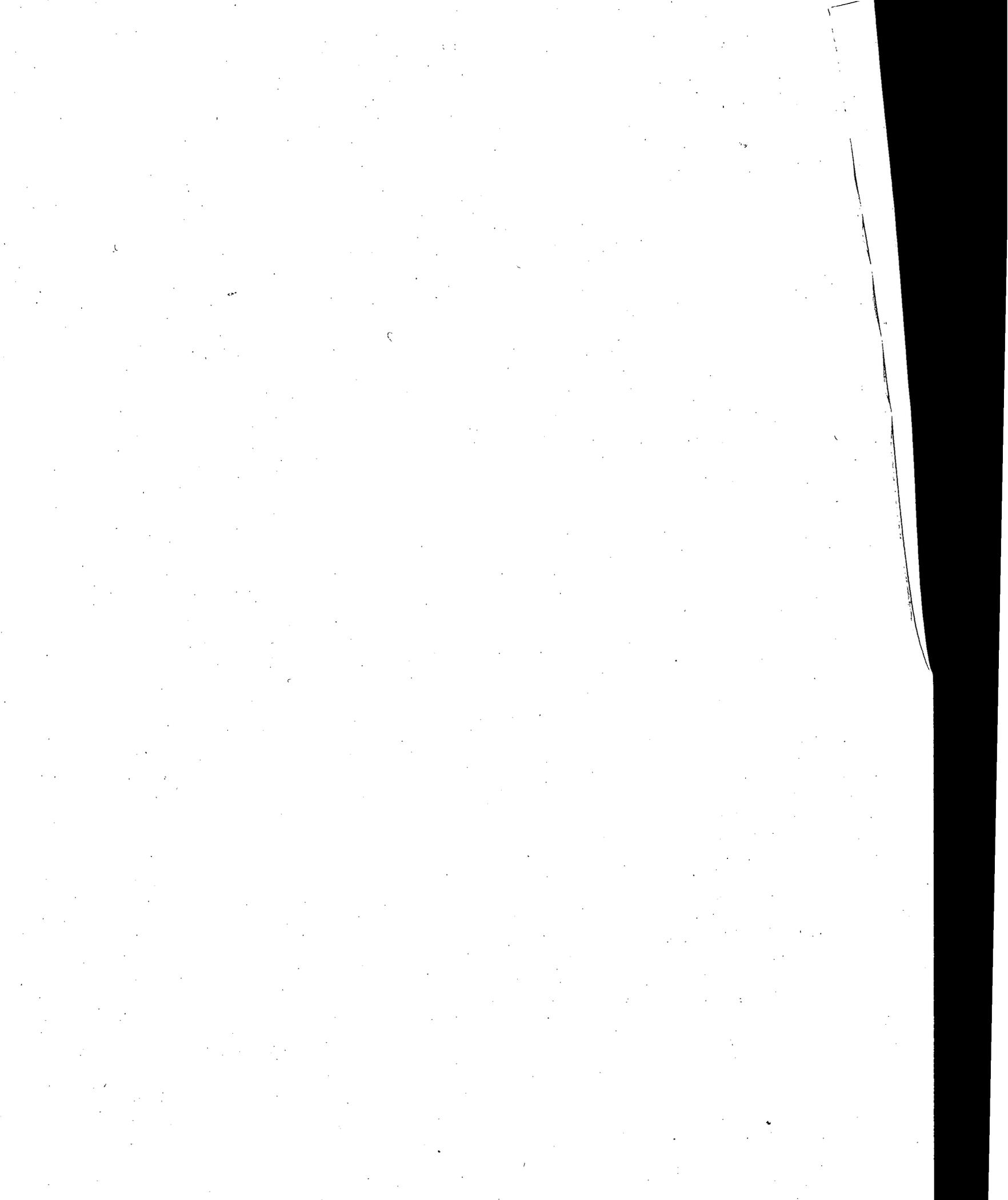
In addition to the Clean and Safe program, the PBID may provide funds to invest in highly visible improvements that will add to the attractiveness of public spaces throughout the District. Physical enhancements may include:

- Cosmetic capital improvements, including bike racks, street furniture, information kiosks, pedestrian lighting and other amenities
- Wayfinding and directional signage to help visitors navigate through the District
- Public art
- Landscaping, planters and other green elements
- Seasonal holiday decorations and banners
- Other beautification improvements as determined year-to-year by the PBID Owner's Association

ECONOMIC ENHANCEMENTS

A comprehensive economic development program is included as a key component of the PBID, to proactively work on filling retail, restaurant and office vacancies with targeted businesses, combat the challenges associated with a prolonged economic downturn, compete with other commercial districts, and bring more visitors and shoppers to the District. A portion of the funds for this program may be to hire an economic development coordinator that will work with property owners, real estate professionals, and civic leaders to promote the advantages of the Greater Broadway corridor as a business location. Based upon "best practices" from other PBIDs throughout the country, four primary program activities are proposed:

Business Retention and Recruitment: The PBID will provide funds dedicated to business



development, including business retention and recruitment programs which will provide a primary one-stop point of contact for all business prospects looking to locate and/or grow in the Greater Broadway corridor. Comprehensive marketing information on the District will be researched, packaged and maintained. Specialized research will identify specific target business groups and niches that are most likely to locate within the District.

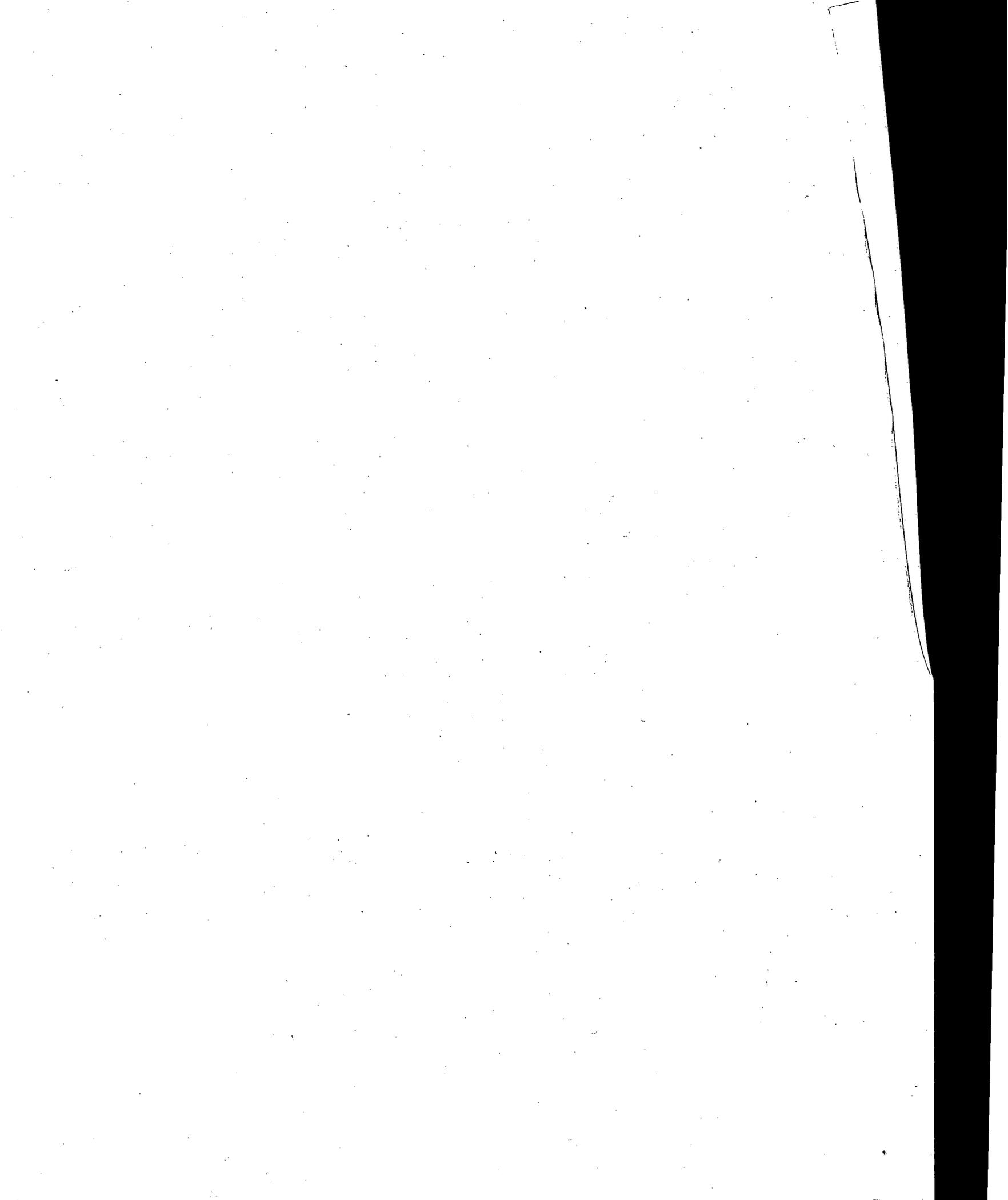
The District may also conduct educational workshops to inform property and business owners of changes in the City's code and regulations, or latest advancements in technology to incubate and grow business whether through social media, advertising, etc. Industry specialists may also lead workshops so that participants leave with valuable information to more effectively manage or market their property or business.

Marketing: PBID funds will be used to build a strong marketing program as part of an overall effort to economically enhance the Greater Broadway corridor. Marketing efforts will aim to support business retention and recruitment efforts as well as encourage both locals and visitors to explore the District.

Traditional and non-traditional marketing activities and products will be explored including an interactive website and electronic communications tools, stronger public and media relations efforts to communicate ongoing positive changes in the marketplace, social media, and printed products including periodic press releases and updates, maps and brochures that provide users with information about the amenities the District has to offer. In addition, programming and events to activate the District will be developed as part of an overall image and marketing campaign.

Parking Initiatives: The PBID will work in concert with the City staff to explore options for improving parking management and mobility options to and within the District. Options include identifying employee parking and transit options, creating parking promotions for consumers and potentially funding studies to evaluate increasing the parking supply.

Leadership and Policy: The PBID will provide advocacy for district business interests and will help the business community to speak with one clear voice. The PBID Management Plan offers flexibility to develop programs and policies to improve the overall quality of life and economic and cultural vitality of the Greater Broadway corridor.



MANAGEMENT

Like any business, the PBID will require a professional staff to properly manage programs, communicate with stakeholders and provide leadership. The PBID supports a professional staff that delivers programs and advocates on behalf of the parcels in the Greater Broadway corridor. The PBID advocacy services will provide direction on policies and issues that affect the business district.

Management services may include compensation for an Executive Director, an administrative assistant or any other staff member, or subcontractor the Owner's Association deems necessary to manage the PBID programs. The management team is responsible for providing the day-to-day operations of the PBID. PBID funds may be used to leverage additional monies from sponsorships, contracts, grants and earned income. Additional administrative costs will include; accounting and annual financial reviews, insurance, program support costs including supplies, equipment and rent, County PBID assessment collection fee, estimated at 1% of assessments, and other administration costs associated with the overhead and administrative support of programs.

A 5% reserve fund is also budgeted to provide a contingency for unforeseen program needs and to provide a cushion for assessment delinquencies.

Section 2: PBID Boundary

District Boundary Rationale

The general parcel uses within the District boundaries are a mix of retail, restaurant, office, government, industrial and residential. Services and improvements provided by the District are designed to provide special benefits to each of the assessable parcels that are over and above the City's baseline of services and are not provided by the City. These services are not provided outside of the District boundary because their unique nature focuses on the particular needs of each individual assessed parcel within the District. These services provide particular and distinct benefits to each of the individual assessed parcels within the District.

In order to ensure that parcels outside of the District will not specially benefit from the improvements and activities funded with the assessment, improvements and activities will only be delivered to individual assessed parcels within the boundaries of the District and will not extend beyond.

Northern Boundary: X Street X Street is a natural barrier between the Greater Broadway corridor and the Highway 50 overpass. The land uses under the overpass are not a consistent use with the land uses in the Broadway corridor and therefore the PBID services will not be delivered to these parcels.

Western Boundary: Interstate 5 Interstate 5 is a physical barrier from the PBID to all parcels on the western side of the interstate. It does not make practical sense to cross under the freeway to continue providing PBID activities to any parcels west of the freeway.

Southern Boundary: Broadway All parcels on the south side of Broadway from Interstate 5 to Franklin Boulevard are the southern boundary of the PBID. The southern boundary also includes the parcels on the north side of Burnett Way from the light rail tracks to 21st Street. It also includes the parcels on the south side of Burnett Way from 23rd to 24th Streets.

Eastern Boundary: Franklin Boulevard and Highway 99 Highway 99 and Franklin Boulevard are the natural boundaries of the district. The Franklin Boulevard PBID is adjacent to the Greater Broadway PBID boundary at Franklin Boulevard and therefore receives services from the Franklin Boulevard PBID.

Benefit Zones

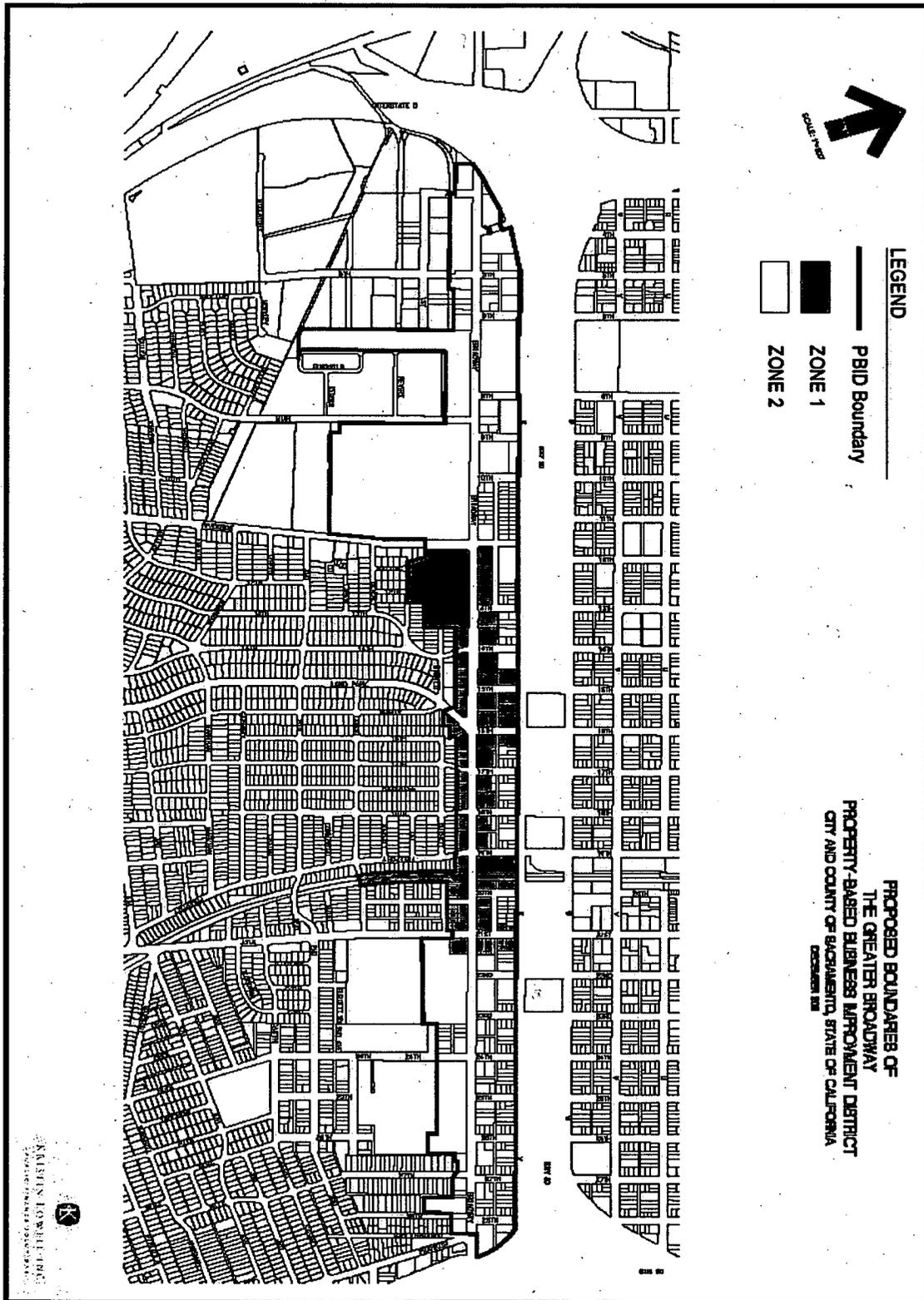
There are two benefit zones: Zone 1 and Zone 2 that require different levels of services and activities. Zone 1 encompasses every commercial parcel that has Broadway frontage from Riverside Boulevard to 21st Street and along the corridors of 15th, 16th, 19th, 20th and 21st Streets. Zone 2 includes all other parcels in the district boundary.

Zone 1

Zone 1, also known as the Tower District, has the highest concentration of pedestrian traffic and therefore will require additional safety and maintenance services over and above the safety and maintenance service levels in Zone 2. Likely the additional services may include such things as; higher concentration of security; supplementary sidewalk pressure washing and litter removal. Zone 1 will receive the same level of service from the economic enhancements as those parcels in Zone 2. Due to the fact that the parcels in Zone 1 will receive a higher level of safety and maintenance services and benefit they will be assessed the cost for that additional service.

Zone 2

Zone 2 is all other parcels in the district boundary and will receive the standard level of service from the clean, safe and economic enhancements. All parcels in the district boundary will receive the same level of service from economic enhancements. Zone 2 requires safety and maintenance services but to a lesser degree than those parcels in Zone 1.



Section 3: PBID Operating Budget

2013 Operating Budget

The following table outlines the PBID maximum assessment operating budget for 2013.

PBID Budget	District-Wide	Zone 1 Additional	TOTAL
Clean, Safe and Physical Enhancements	\$140,000	\$15,000	\$155,000
Economic Enhancements	\$65,000		\$65,000
Administration/Reserve	\$25,000		\$25,000
TOTAL BUDGET	\$230,000	\$15,000	\$245,000

Note: The Owners' Association may shift up to 10% per year between budget items.

10-Year Operating Budget

The following table illustrates the PBID's operating budget for the 10-year life term based upon the following assumptions:

- Based upon the Consumer Price Index for the San Francisco All Urban Consumers, and program costs, the assessments may increase up to 5% per year. The determination of the annual assessment rates will be subject to the review and approval of the board of directors of the PBID Owner's Association. The table below shows the budget for the next five years with the maximum 5% annual increase.

Activity	2013	2014	2015	2016	2017
Clean, Safe, Physical Enhancements	\$155,000	\$162,750	\$170,888	\$179,432	\$188,403
Economic Enhancements	\$65,000	\$68,250	\$71,663	\$75,246	\$79,008
Administration/Reserve	\$25,000	\$26,250	\$27,563	\$28,941	\$30,388
TOTAL BUDGET	\$245,000	\$257,250	\$270,113	\$283,618	\$297,799
Activity	2018	2019	2020	2021	2022
Clean, Safe, Physical Enhancements	\$197,824	\$207,715	\$218,101	\$229,006	\$240,456
Economic Enhancements	\$82,958	\$87,106	\$91,462	\$96,035	\$100,836
Administration/Reserve	\$31,907	\$33,502	\$35,178	\$36,936	\$38,783
TOTAL BUDGET	\$312,689	\$328,323	\$344,740	\$361,977	\$380,075

Bond Issuance: No bonds will be issued to finance services or activities.

Section 4: Assessment Methodology

General

This Management District Plan provides for the levy of assessments for the purpose of providing services and activities that specially benefit real property in the PBID. These assessments are not taxes for the general benefit of the City, but are assessments for the services and activities which confer special benefits upon the real property for which the services and activities are provided.

Assessment Factors

Each of the activities is designed to meet the goals of the District; to improve the safety and appearance of each individual parcel within the District, to increase building occupancy and lease rates, to encourage new business development; and attract ancillary businesses and services for parcels within the District. For these activities, the best measure of proportionate special benefit for an individual assessable parcel is determined by each parcel's lot square footage. Special circumstances such as a parcel's location within the District area and need and/or frequency for services are carefully reviewed relative to the specific and distinct type of activities and improvements to be provided by the District in order to determine each individual parcel's proportionate benefit from the activities. The best way to determine each individual parcel's proportional special benefit from the District activities is to relate each parcel's lot size to every other parcel's lot size. In this way, a smaller size lot will have a proportional smaller special benefit than a larger size lot.

Lot square footage is relevant to the highest and best use of a property and will reflect the long term value implications of the improvement district. Lot square footage is defined as the total amount of area within the borders of the parcel. The borders of a parcel are defined on the County Assessor parcel maps.

Assessment Calculation

As previously discussed in Section 2 the budget is determined and allocated into the two benefit zones based upon each Zone's demand for service. In addition to the benefit zones, we further define the benefit to three land use categories; commercial, tax exempt, and residential all of which receive varying levels of benefit from the PBID services (further defined below).

To calculate the annual assessment for each parcel is to divide the budget amount for each service by the appropriate lot footages within each benefit zone. The tables below indicate the lot square footage for each land use type within each benefit zone and the assessment rates per lot square foot per benefit zone and land use category.

Land Use	Lot Sq.Ft.		
	Zone 1	Zone 2	TOTAL
Commercial	1,305,375	1,900,136	3,205,511
Tax-Exempt	0	2,452,428	2,452,428
Residential*	0	194,388	194,388
Total	1,305,375	4,546,952	5,852,327

* Parcels not zoned solely for residential use

Annual Assessments:	Assmt per Lot Sq.Ft.
Zone 1:	
Commercial	\$0.059962
Tax Exempt	\$0.028194
Zone 2:	
Commercial	\$0.048471
Tax Exempt	\$0.028194
Residential	\$0.014097

For example, to calculate the assessment for a commercial parcel in Zone 1 with a 10,000 square foot lot: The lot square footage x Zone 1 commercial assessment rate = the total annual parcel assessment.

$$(10,000 \times \$0.059962 = \$599.62 \text{ annual parcel assessment})$$

To calculate the assessment for a commercial parcel in Zone 2 with a 10,000 square foot lot: The lot square footage x Zone 1 commercial assessment rate = the total annual parcel assessment.

$$(10,000 \times \$0.048471 = \$484.71 \text{ annual parcel assessment})$$

Land Use Considerations

The methodology provides the following treatments for parcels used exclusively for tax exempt and residential:

- Treatment of Tax Exempt and Non Profit Uses:** There are 6 tax exempt non-conforming use parcels in the district boundary; Housing Authority provided low income housing, City Cemetery, City fire department and park, Department of Motor Vehicles headquarters (owned by the Diocese), Buddhist church and non-profit social services agencies. Since the PBID is aimed at providing services to commercial use parcels, these 6 tax exempt parcels do not require nor receive the same level of benefit as all other parcels in the district. The parcels used by the Housing Authority, City Cemetery, City fire department and park will fully benefit from the Clean and Safe activities and

will pay their proportionate share of these services. However, the services identified under the Economic Enhancements are aimed at promoting and encouraging commerce in the district area, which are not the primary goals of these parcels. Therefore, these parcels will not receive special benefit from Economic Enhancements and thus will not be assessed for those services. The other tax exempt Non Profit and religious or church uses are exempt from the PBID assessment except for the portion of the parcel that based on County Assessor records are taxable. The assessment for the taxable portion of the parcel is calculated based on the special benefit it receives from the PBID activities. If an owner of a tax exempt parcel chooses to fully participate in the PBID, it must agree in writing to the PBID assessment. The City will annually review the status of the tax exempt parcels and calculate the assessments accordingly.

- **Treatment of Residential Parcels Zoned for Commercial Use:** Like the tax exempt parcels, residential parcels that are zoned for commercial use do not require nor receive the same level of service as the commercial use parcels. Due to their unique nature and significantly lower pedestrian traffic, residential parcels will receive one half the level of service from the Clean and Safe activities, and therefore will be assessed at 50% the rate for this activity. In addition, like the tax exempt parcels, residential parcels will not receive any special benefit from the Economic Enhancements and thus will not be assessed for those activities.
- **Change in Land Use or Zoning:** If at any time a parcel changes its land use or it receives a zoning change that parcel then will be subject to the assessment methodology for the new land use or zoning change. As a result the District may experience the addition or subtraction of assessable lot square footage for parcels included and assessed within the District boundaries. The modification of land use or zoning change of assessed parcels within the District may then change upwards or downwards the amount of total lot square footage assessment for these parcels. In future years, the assessments for the special benefits bestowed upon individual assessed parcels may change in accordance with the assessment methodology formula listed in the Management District Plan and Engineer's Report, provided the assessment formula does not change. If the assessment formula changes, then a Proposition 218 ballot will be required for approval of the formula changes.

Time and Manner for Collecting Assessments

As provided by state law, the Greater Broadway PBID assessment will appear as a separate line item on the annual County of Sacramento property tax bills and either paid in one lump sum or in two equal installments. Laws for enforcement and collection of property taxes also apply to the PBID assessment.

Disestablishment

State law provides for the disestablishment of a PBID pursuant to an annual process.

The 30-day period begins each year on the anniversary day that the City Council first establishes the District. Within this annual 30-day period, if the owners of real property who pay more than 50 percent of the assessments levied submit a written petition for disestablishment, the PBID may be dissolved by the City Council. The City Council must hold a public hearing on the proposed disestablishment before voting on whether or not to disestablish the district.

Duration

The PBID will have a ten year term commencing January 1, 2013 and terminating December 31, 2022 unless the property owners within the PBID elect to renew the District. Any major modifications or new or increased assessments during the term of the district that are not consistent with the provisions of original Management District Plan will require a new mail ballot process. It is anticipated that in the fifth year of operation the PBID will undergo a review to make sure there aren't significant differences in the market place and that the activities being provided are still consistent with the long-term goals and objectives. If during the review it becomes apparent due to external changes that the PBID is no longer providing the necessary activities, the Owner's Association may decide to renew the PBID prior to the 10 year term in order to address the changes in the market place or need for services. The District may use assessment revenues for PBID renewal activities.

Section 5: Public Sector Participation

Existing City Services

Assessment funds will pay for services that are above and beyond those services provided by the City.

Public Property Assessments

The City of Sacramento and any other government owned parcels within the PBID boundary will pay their assessment based on the special benefits conferred to those parcels. Government parcels receive full benefits from the Clean and Safe activities and will be assessed their proportionate share and calculated for the special benefits received.

Section 6: PBID Governance

City Council Approval

Following the submission of petitions from property owners representing more than 50% of the assessments to be paid, the City Council, upon holding a public hearing on the proposed PBID at City Council Chambers during a specified City Council meeting, may elect to recertify the PBID. The PBID is recertified by a City Council resolution, including the levy of an assessment on property, if the assessment is first approved by parcel owners in a balloting process.

PBID Governance

For the Greater Broadway PBID, the Greater Broadway Partnership, an existing 501(c)3 California non-profit corporation shall continue to serve as the PBID Owner's Association.

The role of the Owner's Association is consistent with similar PBIDs throughout California and downtown management organization throughout California and the nation. The Owner's Association determines budgets, assessment rates and monitors service delivery. As part of the Management Plan, the Owner's Association may decide to either employ its own staff and/or contract with service providers and other partner organizations, in order to:

- Reduce overall administrative costs of the PBID.
- Leverage PBID funds with other resources and capabilities provided by program partners such as the City of Sacramento, Redevelopment Agency and others.
- Minimize the potential for duplication of enhanced services and activities.
- Ensure that the PBID is represented by a unified property owner voice, thereby maximizing the District's influence in policies and civic affairs.

Pursuant to the State of California PBID legislation the PBID Owner's Association will be subject to disclosure and notification guidelines set by the Ralph M. Brown Act and California Public Records Act.

PBID Owner's Association Board of Directors: The Owner's Association is governed by a board of directors consisting of a majority of property owners that develop recommendations for budgets, assessment rates and policies for the use of PBID funds that are consistent with this Management Plan. The Owner's Association board of directors meets at a minimum quarterly and will have thirteen to fifteen members. The Owner's Association board of directors should include representation from all geographic areas and major use types found in the District.

Section 7: Implementation Timeline

The Greater Broadway PBID will have a ten year life from January 1, 2013 to December 31, 2022.

In order for the PBID to meet the start-up date of January 1, 2013, the formation needs to be no later than the following schedule:

Jan-April 2012:	Gather petition signatures
Mid May:	City Council adopts Resolution of Intention Ballots are mailed (pursuant to Prop 218)
Mid July:	Ballot tally and final Public Hearing City Council adopts Resolution of Establishment
Fall 2012:	Initiate Administrative Contract with Owners Association Owners Association starts implementation plan
January 1, 2013:	Begin PBID operations

Section 8: Assessment Roll

The following table lists the assessment roll for 2013.

APN	OWNER NAME	SITE ADDRESS	Parcel Assmt
009-0261-002-0000	1510 X State LLC	1510 X St	\$391.80
010-0213-008-0000	1901 Broadway Mres Llc	1901 Broadway	\$3,264.94
010-0242-019-0000	2730 Broadway Llc (2730 Broadway Venture)	2730 Broadway	\$2,639.26
010 0218 011 0000	AAA Benefit Revocable Trust	2015 Burnett Way	\$236.14
010 0218 012 0000	AAA Benefit Revocable Trust	2001 Burnett Way	\$236.14
010-0218-014-0000	AAA Benefit Revocable Trust	2000 Broadway	\$472.20
010-0224-026-0000	Ahmadi Mohammed N/Nader/Nazem	2326 24Th St	\$930.64
009-0232-016-0000	Akfm Holdings Llc	417 Broadway	\$620.44
009-0253-007-0000	Andrews Barbara	2408 14Th St	\$49.14
010-0211-012-0000	Aoieong Sau Chun	2414 19Th St	\$42.98
010-0241-003-0000	August Lionel/Hilda	2700 X St	\$42.98
010-0216-008-0000	Avalos Family Trust	2404 21St St	\$191.88
009-0264-011-0000	Baca Lydia	2408 17Th St	\$42.98
009-0261-010-0000	Bank Of America Nt/Sa (Nationsbank Corporation)	1515 Broadway	\$1,439.10
010-0233-014-0000	Beck Christopher D/Shellie A	2418 26Th St	\$42.98
010-0222-013-0000	Bernard Osher Trust/Etal	2414 23Rd St	\$155.12
010-0222-021-0000	Bernard Osher Trust/Etal	2200 X St	\$1,574.92
010-0223-013-0000	Blue Heron Rest Operations Inc	2331 Broadway	\$295.00
010-0223-014-0000	Blue Heron Rest Operations Inc	2331 Broadway	\$295.00
010-0223-016-0000	Blue Heron Rest Operations Inc	2331 Broadway	\$149.74
010-0223-015-0000	Blue Heron Restaurant Operations Inc	2331 Broadway	\$434.06
010-0223-017-0000	Blue Heron Restaurant Operations Inc	2331 Broadway	\$587.52
010-0211-014-0000	Bottoms Bobby/Hsiu	2420 19Th St	\$85.96
010-0224-022-0000	Bp West Coast Products Llc	2100 Broadway	\$1,349.16
010 0224 013 0000	Broadway Group Ltd	2313 Burnett Way	\$232.66
010-0224-005-0000	Broadway Group Ltd	2320 Broadway	\$232.66
009-0232-015-0000	Broadway Spc Llc	2415 3Rd St	\$2,871.50
009-0251-021-0000	Buddhist Church Of Sacramento	2401 Riverside Bl	\$1,694.82
009-0266-003-0000	Buehler Rolland C/James T Groth	2401 17Th St	\$42.98
010-0221-007-0000	Bulfinch Gary L	2116 X St	\$92.12
010-0221-008-0000	Bulfinch Gary L	2122 X St	\$316.72
009-0244-001-0000	Burks Royce A R/Etal	1001 Broadway	\$293.40
009-0242-019-0000	Burnett Way Associates Llc	910 X St	\$1,266.60
010-0222-018-0000	Buzz Oates Llc/Bernard Osher Trust/Etal	2201 Broadway	\$2,491.46
010 0215 007 0000	Cai Lily	1939 Burnett Way	\$141.22
009-0253-004-0000	California Bank/Trust	1314 X St	\$310.22
009-0253-005-0000	California Bank/Trust	1318 X St	\$620.44
009-0253-016-0000	California Bank/Trust	1331 Broadway	\$1,439.10
010-0211-015-0000	Calina Fung Family Revocable Living Trust/Etal	1817 Broadway	\$729.86
010-0211-020-0000	Calina Fung Family Revocable Living Trust/Etal	1818 X St	\$943.50
010-0211-026-0000	Calina Fung Family Revocable Living Trust/Etal	1815 Broadway	\$472.80
010-0231-013-0000	Calny'S Taco Division Incorporated	2431 Broadway	\$211.14
009-0266-012-0000	Campbell Family Revocable Trust	2414 18Th St	\$42.98
010-0223-020-0000	Capital Appreciation Group Inc	2308 X St	\$612.30
009-0251-019-0000	Capital City Motorcycle Club	2414 13Th St	\$147.80

APN	OWNER NAME	SITE ADDRESS	Parcel Assmt
010-0216-014-0000	Caretto Steve	2005 Yale St	\$42.98
010-0211-011-0000	Cheng Richard/Louise Pui Him Cheng	2408 19Th St	\$42.98
010-0231-001-0000	Chester C/Marilyn A Waterbury Rev Living Trust	2415 24Th St	\$42.98
010-0231-005-0000	Chester C/Marilyn A Waterbury Rev Living Trust	2408 X St	\$310.22
009-0253-003-0000	Chien Family L P	1306 X St	\$316.72
009-0253-012-0000	Chien Family L P	1313 Broadway	\$383.76
009-0253-013-0000	Chien Family Limited Partnership	1309 Broadway	\$383.76
009-0266-004-0000	Chin Candy/Chester	1704 X St	\$42.98
010-0216-002-0000	Chin Chester/Candy	2006 X St	\$42.98
009-0266-021-0000	Chin Lisa Y/Wing H Kan	2417 17Th St	\$42.98
010-0223-001-0000	Chin Trust/Ming G Fong Revocable Trust/Etal	2415 23Rd St	\$155.12
009-0267-005-0000	Chow Amy/Christina/Kin Fan Ngai	1720 Broadway	\$362.66
009-0266-017-0000	Chris/Mary Fulster Trust	1701 Broadway	\$364.76
009-0251-017-0000	Chu Kenny H/Kirby Kwok-Yee	1236 X St	\$42.98
010-0215-010-0000	Chuk Paul Y L/Stella W L	1942 Broadway	\$1,468.84
009-0030-001-0000	City Of Sacramento	715 Broadway	\$6,914.38
009-0030-030-0000	City Of Sacramento	1000 Broadway	\$37,384.30
009-0252-002-0000	City Of Sacramento	0 Broadway	\$52.24
009-0242-018-0000	Community Resource Project Inc	915 Broadway	\$2,333.46
010-0241-004-0000	Connie F Godinez Family Trust	2706 X St	\$42.98
009-0261-001-0000	Cosmic Properties Llc	2407 15Th St	\$767.52
010-0211-005-0000	Cosumnes Professional Bldg	1808 X St	\$316.72
010-0241-006-0000	Covey Ina Family Trust	2716 X St	\$310.22
010-0213-003-0000	D/J Trust	2414 20Th St	\$767.52
010-0213-004-0000	D/J Trust	1945 Broadway	\$767.52
009-0266-023-0000	D/S Development Inc	2421 17Th St	\$728.72
010-0221-001-0000	Dante W Ghidinelli 2010 Sep Property Trust/Etal	2415 21St St	\$191.88
010-0241-007-0000	Dariotis Michael Jr	2720 X St	\$92.12
010-0231-017-0000	Delong Daniel E	2425 24Th St	\$581.66
009-0264-012-0000	Dilulo Charles D	2410 17Th St	\$42.98
010-0224-027-0000	Diocese Sacto Educ/Welf Corp	2110 Broadway	\$4,476.40
009-0261-012-0000	Drum Josephine Marie/Tr /Etal	2400 16Th St	\$1,151.28
010-0211-019-0000	Dtaa Family Limited Partnership	2417 18Th St	\$85.96
010 0224 009 0000	Du Bao Quoc	2349 Burnett Way	\$232.66
010-0233-013-0000	Dunkle David C	2416 26Th St	\$42.98
010-0243-021-0000	Ebeni Khadra Mahmoud Awad/Belal M Hawarneh	2808 X St	\$576.42
010-0221-017-0000	Edwards Carol Anna/Ghidinelli Family Trust/Etal	2101 Broadway	\$359.78
009-0265-003-0000	Emenell Incorporated	1618 Broadway	\$240.52
009-0232-009-0000	Faustina Lee Revocable Trust	2400 5Th St	\$1,140.04
010-0235-014-0000	Federal Natl Mtg Association	2424 27Th St	\$147.80
010-0235-012-0000	Feitser George	2416 27Th St	\$42.98
010-0233-011-0000	Fischer Isaac L	2408 26Th St	\$42.98
009-0264-010-0000	Fong Allen K/Pamela W	2400 17Th St	\$42.98
009-0253-008-0000	Fong Jennifer C L/Eric S Lee	2412 14Th St	\$67.56
010-0233-004-0000	Freitas Jeffrey M	2504 X St	\$42.98
010-0241-008-0000	Fuller Charnvit/Saysamone	2722 X St	\$316.72
010-0218-003-0000	Gardner Walter Charles	2020 Broadway	\$236.14
010-0242-020-0000	Garnica Antonio	2700 Broadway	\$756.16
010-0233-008-0000	Gary Mee Gury Fong Revocable Trust/Etal	2518 X St	\$92.12
009-0235-002-0000	Gayle C Brosemer Revocable Trust/Etal	2400 6Th St	\$1,240.86

APN	OWNER NAME	SITE ADDRESS	Parcel Assmt
010-0241-009-0000	Gee How Oak Tin Assoc	2736 X St	\$147.80
010-0221-002-0000	Ghidinelli Dante W/Carol A Edwards/Etal	2409 21St St	\$191.88
010-0221-018-0000	Ghidinelli Dante W/Carol A Edwards/Etal	2425 21St St	\$359.78
010-0221-019-0000	Ghidinelli Dante W/Carol A Edwards/Etal	2423 21St St	\$359.78
010-0221-020-0000	Ghidinelli Dante W/Carol A Edwards/Etal	2417 21St St	\$359.78
010-0221-021-0000	Ghidinelli Dante W/Carol A Edwards/Etal	2121 Broadway	\$1,163.30
009-0265-001-0000	Gianulias Family Partnership	1600 Broadway	\$701.56
009-0265-002-0000	Gianulias Family Partnership	1614 Broadway	\$240.58
009-0267-006-0000	Gidha Family Trust	1724 Broadway	\$302.40
010-0212-003-0000	Gidha Family Trust/Shanta K Singh	1808 Broadway	\$269.84
010-0212-004-0000	Gidha Family Trust/Shanta K Singh	1812 Broadway	\$209.88
010 0224 012 0000	Golden 1 Credit Union Attn: Bob Garrison	2319 Burnett Way	\$232.66
009-0237-005-0000	Gonzalez Marco A/Victor	524 Broadway	\$363.54
009-0235-006-0000	Gouveia Jim	513 Broadway	\$232.66
009-0237-007-0000	Greenberg Max M/Jim Lopez/Jerry W Greenberg	534 Broadway	\$358.94
009-0266-022-0000	Grewal Ranjit S/Manjeet K	2416 18Th St	\$725.12
010-0235-002-0000	Gribi Robert B/Lisa B/Leanna R/Daniel M	2411 26Th St	\$42.98
010-0233-016-0000	Gutierrez Antonio F/Paz C/Tereso Gomez/Jane	2531 Broadway	\$155.12
010-0235-022-0000	Hagopian Family Trust	2615 Broadway	\$1,551.08
010-0216-011-0000	Harmoning Adam/Sarah	2019 Yale St	\$42.98
009-0266-010-0000	Harris Lyndon R/Danielle M	2402 18Th St	\$42.98
009-0241-007-0000	Harry Y/Shai Wun Wong Living Trust(Massie/Oates	801 Broadway	\$1,240.86
010-0235-007-0000	Heafey David W/Christa M Heaffey	2620 X St	\$92.12
010-0235-006-0000	Heafey David William/Christa M	2618 X St	\$92.12
009-0291-047-0000	Henderson Andrew M Iii	1326 Broadway	\$1,175.26
009-0253-014-0000	Herbert K/Inez F Yee Revocable Trust	1301 Broadway	\$719.54
009-0252-015-0000	Herc Inc	1101 Broadway	\$1,499.06
010-0231-002-0000	Hillier Barry G/Curtis M/Judy M	2409 24Th St	\$42.98
010-0231-003-0000	Hillier Curtis M	2401 24Th St	\$42.98
009-0265-004-0000	Ho Family Trust	1620 Broadway	\$240.64
010-0235-015-0000	Hon Belinda/Loressa	2631 Broadway	\$155.12
010-0231-007-0000	Horak Ronald W	2416 X St	\$310.22
009-0030-040-0000	Housing Authority County Of Sacramento	0 Warner St	\$12,477.82
010-0216-006-0000	Hunter George C	2020 X St	\$42.98
010-0231-012-0000	Ivo Camilo Revocable Trust	2414 25Th St	\$42.98
010-0231-009-0000	Jacobo Olivia D	2400 25Th St	\$42.98
010 0218 009 0000	Janushkowsky Llc	2027 Burnett Way	\$236.14
010 0218 010 0000	Janushkowsky Llc	2017 Burnett Way	\$236.14
010-0218-002-0000	Janushkowsky Llc	2010 Broadway	\$235.06
010-0218-015-0000	Janushkowsky Llc	2024 Broadway	\$608.56
009-0262-001-0000	Jay Blumenfeld Llc/Alison Blumenfeld Llc/Etal	0 Broadway	\$235.06
009-0262-002-0000	Jay Blumenfeld Llc/Alison Blumenfeld Llc/Etal	1504 Broadway	\$235.06
009-0262-003-0000	Jay Blumenfeld Llc/Alison Blumenfeld Llc/Etal	1500 Broadway	\$235.06
009-0262-004-0000	Jay Blumenfeld Llc/Alison Blumenfeld Llc/Etal	1520 Broadway	\$235.06
009-0262-005-0000	Jay Blumenfeld Llc/Alison Blumenfeld Llc/Etal	1500 Broadway	\$235.06
009-0262-006-0000	Jay Blumenfeld Llc/Alison Blumenfeld Llc/Etal	2504 Land Park Dr	\$496.26
009-0294-003-0000	Jay Blumenfeld Llc/Alison Blumenfeld Llc/Etal	1418 Broadway	\$235.06
009-0294-004-0000	Jay Blumenfeld Llc/Alison Blumenfeld Llc/Etal	1418 14Th St	\$235.06
009-0294-005-0000	Jay Blumenfeld Llc/Alison Blumenfeld Llc/Etal	1418 14Th St	\$235.06
009-0294-006-0000	Jay Blumenfeld Llc/Alison Blumenfeld Llc/Etal	1418 Broadway	\$235.06

APN	OWNER NAME	SITE ADDRESS	Parcel Assmt
009-0294-002-0000	Jay Blumenfeld Llc/Alson Blumenfeld Llc/Etal	1418 Broadway	\$235.06
010-0211-003-0000	Jee May Tong/Jesse J	1800 X St	\$42.98
010-0231-006-0000	John Stacey	2414 X St	\$90.22
009-0264-025-0000	Jpmorgan Chase Bank	1631 Broadway	\$1,492.22
009-0265-005-0000	Judy Y Lee Living Trust/Etal	1626 Broadway	\$240.76
010-0233-002-0000	Julian/Ofelia Avalos Living Trust	2409 25Th St	\$42.98
010-0216-007-0000	Kalwani Julie A/Gyan/Michael J Baldwin	2026 X St	\$42.98
010-0216-009-0000	Kambas Alexandra/Est Of	2414 21St St	\$287.82
010-0216-010-0000	Kambas Alexandra/Est Of	2021 Yale St	\$67.56
009-0265-006-0000	Kastoras Family Trust B	2522 17Th St	\$333.58
010-0241-011-0000	Keith O Odister-Trust	2408 28Th St	\$155.12
009-0264-023-0000	Kenneth M Johnson/Ramona Villalobos Rev Liv Trust	1614 X St	\$472.20
010-0235-004-0000	Kenneth M Johnson/Ramona Villalobos Rev Liv Trust	2604 X St	\$42.98
010-0217-002-0000	Kenny Mori Disclaimer Trust	2003 Broadway	\$287.82
010-0217-003-0000	Kenny Mori Disclaimer Trust	2013 Broadway	\$287.82
010-0233-026-0000	Khatib Rula	2501 Broadway	\$629.40
010-0231-011-0000	Kiener Johnny R/Jenifer K Akagi	2412 25Th St	\$42.98
010-0216-015-0000	King Deborah D/Kyle Wyatt	2001 Yale St	\$42.98
010-0233-010-0000	Kinsley Valrey Diane Key	2404 26Th St	\$42.98
009-0241-003-0000	Kouretas James L/Rosemary	2416 9Th St	\$310.22
009-0241-004-0000	Kouretas James L/Rosemary	831 Broadway	\$346.28
009-0241-008-0000	Kouretas James L/Rosemary	825 Broadway	\$584.32
009-0241-009-0000	Kouretas James L/Rosemary	2410 9Th St	\$2,491.46
010-0211-023-0000	Kuchiba Haruo/Susiè Fung	2423 18Th St	\$49.14
009-0237-021-0000	Kvue-Tv Inc	400 Broadway	\$6,904.28
010-0241-002-0000	Kwong Bonita L/Lillian	2409 27Th St	\$42.98
010-0241-010-0000	Kwong Edmund H/Frank S	2406 28Th St	\$42.98
009-0232-005-0000	Kwong Family Trust	431 Broadway	\$620.44
009-0264-013-0000	Kwong Kin Cheung/Kin Hang/Wai Kuen Regina	2414 17Th St	\$42.98
009-0267-002-0000	Kwong Richard/Marie/Ru Biao Tan/Etal	1704 Broadway	\$241.30
010-0223-010-0000	Lam Yuechan Chen	2404 24Th St	\$42.98
010-0211-001-0000	Lau Ahling A/Ip Sing/Kara Michelle/Etal	2415 18Th St	\$42.98
010-0211-009-0000	Lau Michelle M S/Gang Zhao Dong	1826 X St	\$42.98
010-0211-010-0000	Lau Michelle Mei-Sheung/Gang Zhao Dong	2406 19Th St	\$42.98
010-0241-025-0000	Lebastchi Massoud M	2701 Broadway	\$620.44
010-0211-013-0000	Lee Boschall	2416 19Th St	\$85.96
009-0252-016-0000	Lee Eileen Yuk/John J Owyang/Gene C H Szeto	1211 Broadway	\$1,439.10
010-0233-001-0000	Lee Yan Y/Mu Z Li	2415 25Th St	\$42.98
010-0216-012-0000	Lenh Nhi Muoi	2015 Yale St	\$42.98
010-0231-014-0000	Lentz Family Trust(Taco Bell Corp)	2431 Broadway	\$610.74
009-0264-014-0000	Lera Vincent R	2418 17Th St	\$389.40
009-0266-016-0000	Lewis Family Trust	1717 Broadway	\$729.38
010-0221-022-0000	Li Family Trust	2100 X St	\$620.44
010-0241-028-0000	Lynda N Backman Helm Revocable Trust/Etal	2413 27Th St	\$155.12
010-0223-008-0000	Malinowski Christine/Michael F	2320 X St	\$92.12
010-0233-009-0000	Malinowski Michael F	2400 26Th St	\$147.80
010-0233-005-0000	Martin Roger C/Ilse B	2512 X St	\$92.12
010-0231-016-0000	Matney 1991 Revocable Residual Trust	2401 Broadway	\$581.66
009-0264-007-0000	Matthew/Thuy James Revocable Living Trust	1616 X St	\$157.40
009-0264-009-0000	Matthew/Thuy James Revocable Livng Trust	1622 X St	\$92.12

APN	OWNER NAME	SITE ADDRESS	Parcel Assmt
009-0237-006-0000	Max/Rachel Greenberg Family Trust/Jim Lopez/Etal	600 Broadway	\$358.94
009-0237-008-0000	Max/Rachel Greenberg Family Trust/Jim Lopez/Etal	600 Broadway	\$1,178.28
010-0235-005-0000	Melvin Lee Revocable Trust/Kwong Family Trust	2610 X St	\$612.30
010-0241-030-0000	Mendoza Family Marital Trust	2415 27Th St	\$168.92
010-0241-031-0000	Mendoza Family Marital Trust	2421 27Th St	\$464.50
009-0294-001-0000	Mike W Chan Bypass Trust/Mike W Chan Qtip Trust	1400 Broadway	\$820.28
010-0233-012-0000	Montgomery Dennis L	2414 26Th St	\$42.98
010-0235-001-0000	Moreno Segondino/Bonnie Rohme	2415 26Th St	\$42.98
010-0217-004-0000	Mori Kenny Y/Ann T/Kenneth Kenichi	2015 Broadway	\$287.82
010-0233-024-0000	Mother Lode Real Investors	2509 Broadway	\$303.68
010-0235-021-0000	Murillo Laverne D	2417 26Th St	\$92.12
009-0253-006-0000	Naber Revocable Trust	2400 14Th St	\$211.14
010-0235-011-0000	Nakagawa Carolyn	2414 27Th St	\$42.98
009-0244-002-0000	Nakatani Alan Tetsuo/John Hisato/Linda Masae/Etal	2423 10Th St	\$387.78
009-0244-003-0000	Nakatani Alan Tetsuo/John Hisato/Linda Masae/Etal	1010 Broadway	\$286.38
009-0244-004-0000	Nakatani Alan Tetsuo/John Hisato/Linda Masae/Etal	1011 Broadway	\$293.54
010-0214-001-0000	Nathan Jeffrey Llc	1900 Broadway	\$681.18
010-0214-002-0000	Nathan Jeffrey Llc	1904 Broadway	\$261.38
009-0261-011-0000	Ng David Shiu Yuen/Kok Sin Poon	2416 16Th St	\$719.54
010-0211-025-0000	Ng Hui X/Yuk S	1801 Broadway	\$413.74
009-0267-007-0000	Ng Jack L/Chun Ming Xie	1730 Broadway	\$331.72
010-0212-001-0000	Ng Jack L/Vicki C Xie	2505 18Th St	\$251.96
010-0212-002-0000	Ng Jack L/Vicki C Xie	1804 Broadway	\$286.14
010-0236-016-0000	Ngai S/Yuet S Shum Revocable Trust/Etal	2630 Broadway	\$751.30
009-0235-005-0000	Ngo David/Hang M/Jim Gouveia	0 Broadway	\$77.56
009-0254-004-0000	Northwest Dealerco Holdings Llc	2400 15Th St	\$1,611.54
010-0244-001-0000	Nui Kit Chan Leung Revocable Trust	2800 Broadway	\$880.62
010-0241-012-0000	Odister Keith O Trust	2414 28Th St	\$155.12
009-0254-007-0000	Ok Investment Company/William C Cummings	1400 X St	\$1,369.70
009-0253-002-0000	Okimoto Arleen S	2401 13Th St	\$316.72
010-0223-004-0000	Olsen Melissa	2300 X St	\$42.98
010-0235-008-0000	Orwig Kathryn E	2400 27Th St	\$42.98
010-0231-015-0000	Paik Nam C/Bok Ja	2417 Broadway	\$349.00
009-0235-007-0000	Patel Jayantibhai K/Nutan	511 Broadway	\$310.22
010 0224 024 0000	Pelz Ulrich & Susan K 1996 Fmly	2333 Burnett Way	\$465.32
009-0267-003-0000	Peterson Fanny B	1708 Broadway	\$241.42
009-0237-010-0000	Phung Than	514 Broadway	\$727.08
009-0254-010-0000	Pierce Anthony G	1429 Broadway	\$958.56
009-0254-011-0000	Pierce Anthony G(Walgreens)	1401 Broadway	\$2,247.86
010-0233-025-0000	Plasencia Jorge/Nellie/Emma Delgadillo/Jorge/Etal	2515 Broadway	\$319.34
009-0266-011-0000	Poon Rachel Yuk-Chau/Amy Poon Tai Yu	2412 18Th St	\$42.98
009-0261-009-0000	Poulos Family Revocable Trust	1525 Broadway	\$719.54
010-0224-003-0000	Pritchard Family Props Llc	2300 Broadway	\$232.66
010-0224-004-0000	Pritchard Family Props Llc	2316 Broadway	\$232.66
010 0224 014 0000	Pritchard Props Llc	2307 Burnett Way	\$232.66
010 0224 015 0000	Pritchard Props Llc	2301 Burnett Way	\$232.66
009-0251-015-0000	Ramirez Carlos L	1228 X St	\$310.22
009-0251-016-0000	Ramirez Carlos L	1232 X St	\$42.98
009-0251-018-0000	Ramirez Carlos L	1228 X St	\$155.12
009-0251-023-0000	Ramirez Carlos L	1226 X St	\$307.36

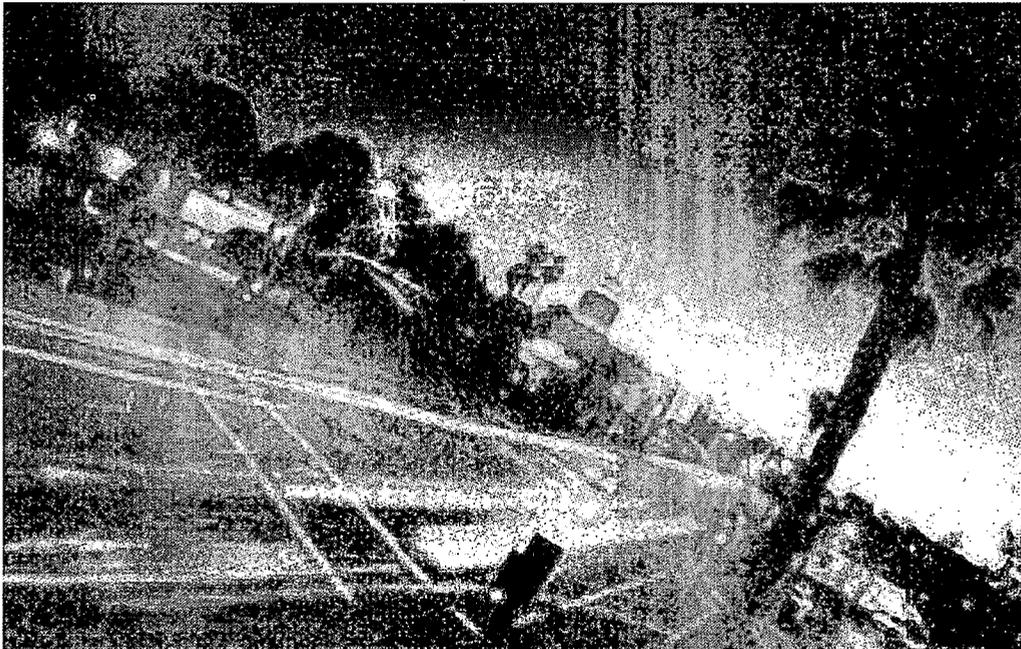
APN	OWNER NAME	SITE ADDRESS	Parcel Assmt.
009-0251-024-0000	Ramirez Carlos L	1220 X St	\$319.58
010-0222-012-0000	Ramirez Carlos L	2410 23Rd St	\$147.80
010-0223-018-0000	Ramirez Carlos L	2421 23Rd St	\$290.84
010-0223-019-0000	Ramirez Carlos L	2419 23Rd St	\$290.84
009-0252-008-0000	Ramirez Carlos L/Lorraine A	1223 Broadway	\$575.64
010-0222-009-0000	Ramirez Lorraine A/Carlos L	2222 X St	\$92.12
010-0222-010-0000	Ramirez Lorraine A/Carlos L	2400 23Rd St	\$42.98
010-0222-011-0000	Ramirez Lorraine A/Carlos L	2406 23Rd St	\$42.98
009-0266-007-0000	Ray H Soehren Trust	1716 X St	\$92.12
009-0266-008-0000	Ray H Soehren Trust	1722 X St	\$92.12
010-0233-015-0000	Reed Donna L	2426 26Th St	\$42.98
010-0241-029-0000	Reynolds Joan S	2710 X St	\$310.22
010-0217-007-0000	Richard J Winn 2002 Revocable Trust	2001 Broadway	\$575.64
009-0235-001-0000	Richard W/Patricia J Kinney Trust	2415 5Th St	\$1,240.86
009-0264-001-0000	Robert/Gracelyn Martinez Family Rev 2004 Trust	2415 16Th St	\$194.70
009-0261-013-0000	Robert/Tanya Anderson Family Trust	1520 X St	\$767.52
010-0235-003-0000	Ronk Rebecca L/Dennis B	2600 X St	\$147.80
010-0217-008-0000	Rye Family 1997 Revocable Trust	2025 Broadway	\$863.46
009-0235-003-0000	S M U D	2416 6Th St	\$316.72
009-0222-005-0000	Saccani Distributing Co	0 Broadway	\$362.56
009-0231-005-0000	Saccani Distributing Co	301 Broadway	\$2,195.86
010-0213-010-0000	Sacto Regional Transit Dist	0 Broadway	\$991.48
010-0275-038-0000	Sacto Regional Transit Dist	1908 Broadway	\$2,428.12
010-0216-004-0000	Scherf Stewart/Richard C Harvey	2014 X St	\$42.98
009-0237-028-0000	Schimpf Bypass Trust	500 Broadway	\$954.88
010-0216-005-0000	Scholz Jennifer	2018 X St	\$42.98
010 0215 004 0000	Schuhmeier Richard	1969 Burnett Way	\$209.88
010-0235-010-0000	Seeley Balbina P M/Lloyd F	2408 27Th St	\$42.98
009-0223-007-0000	Setzer Forest Products	230 Broadway	\$1,817.66
010-0216-013-0000	Sharma Family Trust	2011 Yale St	\$42.98
009-0266-001-0000	Shockley Michael L	2415 17Th St	\$42.98
010-0216-003-0000	Silva Casey N	2010 X St	\$42.98
009-0264-022-0000	Siu William/Susana	2401 16Th St	\$973.60
009-0266-002-0000	Smith Katherine	2411 17Th St	\$42.98
010-0241-015-0000	So Telline	2731 Broadway	\$310.22
010-0241-013-0000	Solomon Marcel	2416 28Th St	\$147.80
010-0223-003-0000	Spears Rick D/Jose Guadalupe Jimenez Jr	2405 23Rd St	\$42.98
010-0235-009-0000	Spurgin Bill	2404 27Th St	\$42.98
010-0211-002-0000	Staley William Barrett	2409 18Th St	\$42.98
010-0236-017-0000	State Of California	2400 Broadway	\$12,140.54
009-0267-004-0000	Sue Ye Fong Trust	1710 Broadway	\$483.24
009-0235-008-0000	Tan Goulin/Yong Di Huong	501 Broadway	\$620.44
010-0235-013-0000	Tang Otto/Diana/Michael H	2420 27Th St	\$42.98
009-0291-020-0000	Target Corp	2505 Riverside Bl	\$21,679.14
009-0252-010-0000	Taylor Stephanie S/William H	2422 13Th St	\$288.96
009-0253-001-0000	Taylor Stephanie S/William H	2411 13Th St	\$310.22
010-0212-017-0000	Tera Properties Llc	1814 Broadway	\$1,141.68
010-0241-016-0000	Theresa L Sacco Family Revocable Trust	2721 Broadway	\$310.22
010-0241-017-0000	Theresa L Sacco Family Revocable Trust	2719 Broadway	\$310.22
009-0266-024-0000	Thiebaud Family Trust	1714 X St	\$628.82

APN	OWNER NAME	SITE ADDRESS	Parcel Assmt
010-0243-022-0000	Three Oaks Properties L P	2431 28Th St	\$616.56
010-0243-023-0000	Three Oaks Properties L P	2811 Broadway	\$2,153.62
010-0231-008-0000	Timothy W Adams Family Trust	2420 X St	\$310.22
010-0233-003-0000	Tom Family Revocable Survivors Trust/Etal	2500 X St	\$42.98
010-0216-001-0000	Tu Carol	2000 X St	\$42.98
009-0244-022-0000	Ulrich/Susan K Pelz 1996 Family Trust/Etal	1049 Broadway	\$864.24
010-0213-011-0000	Union Pacific Railroad Company	0 Broadway	\$639.50
010-0275-039-0000	Union Pacific Railroad Company	1920 Broadway	\$1,925.52
009-0264-024-0000	UOP Investors Llc	1601 Broadway	\$1,233.66
009-0265-012-0000	UOP Investors Llc	2500 16Th St	\$587.64
009-0265-016-0000	UOP Investors Llc	Land Park Dr	\$585.42
010-0223-011-0000	Vanguard Capital Investments Llc	2410 24Th St	\$42.98
010-0242-021-0000	Vellanoweth Family Properties Llc	2716 Broadway	\$261.74
010-0223-002-0000	Victor F Wong 1998 Trust/Kenneth J Wong/Etal	2409 23Rd St	\$147.80
009-0266-009-0000	Viola A Andrade 1996 Revocable Trust	1726 X St	\$42.98
010-0223-012-0000	Viruet Robert/Luzie L Harvillo	2414 24Th St	\$147.80
010-0231-010-0000	Wicks John J/Dagmar Brenner-Wicks	2404 25Th St	\$42.98
010-0231-004-0000	Wiget Steven R	2404 X St	\$42.98
010-0221-006-0000	Wilcox Mark S	2114 X St	\$92.12
010-0211-004-0000	William Y/Jane C Chan Revocable Trust	1804 X St	\$42.98
009-0267-001-0000	Wong Family Benevolent Assn	1700 Broadway	\$290.88
009-0244-005-0000	Wong Family Revocable Trust	1020 Yale St	\$85.06
009-0244-006-0000	Wong Family Revocable Trust	1024 Yale St	\$84.40
009-0244-017-0000	Wong Family Revocable Trust	1037 Broadway	\$35.46
009-0244-019-0000	Wong Family Revocable Trust	1031 Broadway	\$129.90
009-0244-021-0000	Wong Family Revocable Trust	0 Broadway	\$128.36
010 0218 007 0000	Wong Family Trust	21St St	\$22.86
010 0218 008 0000	Wong Family Trust	2530 21St St	\$209.88
009-0266-020-0000	Wong Howard	1714 X St Broadway	\$39.78
010-0221-023-0000	Wunderlich Mary J	2400 22Nd St	\$620.44
009-0252-009-0000	Yee Moo Kai Assn	1233 Broadway	\$287.82
010-0223-007-0000	Yendy Eng Trust	2316 X St	\$92.12
010-0241-014-0000	Yin Tong/Telline So	2422 28Th St	\$42.98
010-0223-009-0000	Yue Kui Jam/Jie Yun Situ/Jin Zhi/Yue Tao	2402 24Th St	\$42.98
009-0235-004-0000	Yuen Family 2008 Revocable Trust	523 Broadway	\$930.64
010-0233-006-0000	Yuen Family Revocable Trust	2514 X St	\$92.12
010-0233-007-0000	Yuen Family Revocable Trust	2516 X St	\$92.12
010-0233-023-0000	Yuen Family Revocable Trust	2523 Broadway	\$620.44

"Attachment A"

FINAL

**Greater Broadway
Property and Business Improvement District
Engineer's Report**



**Sacramento, California
May 2012**

**Prepared by:
Kristin Lowell Inc.**

*Prepared pursuant to the State of California
Property and Business Improvement District Law of 1994
And Article XIII D of the California Constitution
to create a property-based business improvement district*

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ENGINEER'S STATEMENT

This Report is prepared pursuant to Section 36600 et seq. of the California Streets and Highways Code (the "Property and Business Improvement District Law of 1994" as amended) (herein after "State Law") and pursuant to the provisions of Article XIII D of the California Constitution (Proposition 218).

The Greater Broadway Property-Based Business Improvement District ("PBID") will provide services either currently not provided or are above and beyond what the City of Sacramento provides. These services will specially benefit individual assessable parcels in the Greater Broadway area. Every individual assessed parcel within the PBID receives benefit from the programs identified under Clean, Safe and Physical Enhancements and Economic Enhancements (Exhibit A). Only those individual assessed parcels within the PBID receive the special benefit of these proposed activities; parcels contiguous to and outside the PBID do not receive the activities or special benefit from the proposed services.

The duration of the proposed PBID is ten (10) years commencing January 1, 2013. An estimated budget for the PBID improvements and activities is set forth in Exhibit F. Assessments will be subject to an annual increase of up to 5% per year as determined by the Owners' Association and approved by the City Council and will vary between 0 and 5% in any given year. Funding for the PBID improvements and activities shall be derived from a property based assessment of each specially benefitted parcel in the PBID. A detailed description of the methodology for determining the proportional special benefit each individual assessable parcel receives from the service and the assessment for each parcel is set forth in Exhibit E.

This Report includes the following attached Exhibits:

- EXHIBIT A:** Improvements and Activities
- EXHIBIT B:** PBID Boundary
- EXHIBIT C:** Special and General Benefits
- EXHIBIT D:** Publicly Owned Parcels
- EXHIBIT E:** Proportional Special Benefits
- EXHIBIT F:** Cost Estimate
- EXHIBIT G:** Apportionment Method
- EXHIBIT H:** Assessment Roll

Respectfully submitted,

Terrance E. Lowell
Terrance E. Lowell, P.E.



EXHIBIT A: IMPROVEMENTS AND ACTIVITIES

As determined by an executive committee and surveys from property and business owners within the existing district, the top priorities for improvements and activities within the PBID are clean, safe and physical enhancements as well as economic activities. Based upon this finding, the following improvements and activities may be funded by the PBID and provided during each of the 10 years of District operation. Every year the Owner's Association will determine which of the services to provide, as discussed below.

CLEAN, SAFE and PHYSICAL ENHANCEMENTS

These activities were the top priority the stakeholders wanted the PBID to continue funding. Since the PBID has provided these services for almost five years it needs to evolve in order to continually demonstrate benefit and ongoing value.

Safe Team Program

The Safety Program will provide security services for the individual assessed parcels located within the District in the form of patrolling bicycle personnel, walking patrols and/or car patrols. The purpose of the Safe Team Program is to prevent, deter and report illegal activities taking place on the streets, sidewalks, storefronts, parking lots and public alleys. The presence of the Safe Team Program is intended to deter such illegal activities as vandalism, graffiti, blocked sidewalks, encampments, narcotic use or sales, public urination, trespassing, drinking in public, prostitution, illegal panhandling, illegal vending, and illegal dumping. The Program will supplement, not replace, other ongoing police, security and patrol efforts within the District. The Safe Team Program maintains communication with the Sacramento Police Department area patrols and reports illegal activities. The Safe Team also reports quality-of-life violations to the appropriate government agencies. The Safe Team Program will only provide its services within the District boundaries. The special benefit to parcels from these services is increased commercial activity which directly relates to increases in lease rates and customer usage.

Clean Team Program

In order to consistently deal with maintenance issues, the clean team will continue to provide services and/or expand services depending on District needs. In order to effectively deal with the maintenance issues in the District, a multi-faceted approach has been developed consisting of the following elements. The clean team will only provide services to parcels within District boundaries. These maintenance services are not to replace existing City maintenance services, but to complement and enhance what currently is being provided. Therefore, no assessment funding will be used to provide baseline City services. The PBID services may include:

- Power washing of sidewalks and gutters
- Sweeping sidewalks and gutters
- Cleaning up litter
- Removing illegal signs/posters/stickers
- Removing graffiti
- Removing illegal dumping and/or untidy conditions
- Any other maintenance services that the District and the City agree to

Physical Enhancements:

In addition to the Clean and Safe program for the purposes of improving commerce to each individual assessed parcel, the PBID may provide funds to invest in highly visible improvements that will add to the attractiveness of public spaces throughout the District. Physical enhancements may include:

- Cosmetic capital improvements, including bike racks, street furniture, information kiosks, pedestrian lighting and other amenities
- Wayfinding and directional signage to help visitors navigate through the District
- Public art
- Landscaping, planters and other green elements
- Seasonal holiday decorations and banners
- Other beautification improvements as determined year-to-year by the PBID Owner's Association

ECONOMIC ENHANCEMENTS

A comprehensive economic development program is included as a key component of the PBID, to proactively work on filling retail, restaurant and office vacancies with targeted businesses, combat the challenges associated with a prolonged economic downturn, compete with other commercial districts, and bring more visitors and shoppers to the District. A portion of the funds for this program may be to hire an economic development coordinator that will work with property owners, real estate professionals, and civic leaders to promote the advantages of the Greater Broadway corridor as a business location. Based upon "best practices" from other PBIDs throughout the country, four primary program activities are proposed:

Business Retention and Recruitment: The PBID will provide funds dedicated to business development, including business retention and recruitment programs which will provide a primary one-stop point of contact for all business prospects looking to locate and/or grow in the Greater Broadway corridor. Comprehensive marketing information on the District will be researched, packaged and maintained. Specialized research will identify specific target business groups and niches that are most likely to locate within the District.

The District may also conduct educational workshops to inform property and business owners of changes in the City's code and regulations, or latest advancements in technology to incubate and grow business whether through social media, advertising, etc. Industry specialists may also lead workshops so that participants leave with valuable information to more effectively manage or market their property or business.

Marketing: PBID funds will be used to build a strong marketing program as part of an overall effort to economically enhance the Greater Broadway corridor. Marketing efforts will aim to support business retention and recruitment efforts as well as encourage both locals and visitors to explore the District.

Traditional and non-traditional marketing activities and products will be explored including an interactive website and electronic communications tools, stronger public and media relations efforts to communicate ongoing positive changes in the marketplace, social media, and printed products including periodic press releases and updates, maps and brochures that provide users with information about the amenities the District has to offer. In addition, programming and events to activate the District will be developed as part of an overall image and marketing campaign.

Parking Initiatives: The PBID will work in concert with the City staff to explore options for improving parking management and mobility options to and within the District. Options include identifying employee parking and transit options, creating parking promotions for consumers and potentially funding studies to evaluate increasing the parking supply.

Leadership and Policy: The PBID will provide advocacy for district business interests and will help the business community to speak with one clear voice. The PBID Management Plan offers flexibility to develop programs and policies to improve the overall quality of life and economic and cultural vitality of the Greater Broadway corridor.

MANAGEMENT

Like any business, the PBID will require a professional staff to properly manage programs, communicate with stakeholders and provide leadership. The PBID supports a professional staff that delivers programs and advocates on behalf of the parcels in the Greater Broadway corridor. The PBID advocacy services will provide direction on policies and issues that affect the business district.

Management services may include compensation for an Executive Director, an administrative assistant or any other staff member, or subcontractor the Owner's

Association deems necessary to manage the PBID programs. The management team is responsible for providing the day-to-day operations of the PBID. PBID funds may be used to leverage additional monies from sponsorships, contracts, grants and earned income. Additional administrative costs will include; accounting and annual financial reviews, insurance, program support costs including supplies, equipment and rent, County PBID assessment collection fee, estimated at 1% of assessments, and other administration costs associated with the overhead and administrative support of programs.

A 5% reserve fund is also budgeted to provide a contingency for unforeseen program needs and to provide a cushion for assessment delinquencies.

EXHIBIT B: PBID BOUNDARY

The Greater Broadway Business Improvement District includes all parcels that will specially benefit from the proposed improvements and activities. The parcel uses within the general boundaries of the Greater Broadway Business Improvement District are a mix of retail, commercial, office, parking, residential and government. Improvements and activities provided by the District are designed to provide special benefits to each individual assessed parcel. All of the services provided such as the security, cleaning and beautification are improvements and activities that are over and above the City's baseline of services and are not provided by the City. These services are not provided outside of the District because of the unique nature of these services focusing on the particular needs of each individual assessed parcel within the District. These parcel related services provide particular and distinct benefits to each of the individual assessed parcels within the District.

In order to ensure that parcels outside of the District will not specially benefit from the improvements and activities funded with the assessment, improvements and activities will only be provided to individual assessed parcels within the boundaries of the District. Specifically, the security and clean teams will only patrol and clean the areas of the assessed parcels within the District, and will not provide services to any other parcel or outside of District boundaries. As well as the beautification efforts that will only place capital improvements with the District boundary.

District Boundary Rationale

The general parcel uses within the District boundaries are a mix of retail, restaurant, office, government, industrial and residential. Services and improvements provided by the District are designed to provide special benefits to each of the assessable parcels that are over and above the City's baseline of services and are not provided by the City. These services are not provided outside of the District boundary because their unique nature focuses on the particular needs of each individual assessed parcel within the District. These services provide particular and distinct benefits to each of the individual assessed parcels within the District.

In order to ensure that parcels outside of the District will not specially benefit from the improvements and activities funded with the assessment, improvements and activities will only be delivered to individual assessed parcels within the boundaries of the District and will not extend beyond:

Northern Boundary: X Street X Street is a natural barrier between the Greater Broadway corridor and the Highway 50 overpass. The land uses under the overpass are not a consistent use with the land uses in the Broadway corridor and therefore the PBID services will not be delivered to these parcels.

Western Boundary: Interstate 5 Interstate 5 is a physical barrier from the PBID to all parcels on the western side of the interstate. It does not make practical sense to cross

under the freeway to continue providing PBID activities to any parcels west of the freeway.

Southern Boundary: Broadway All parcels on the south side of Broadway from Interstate 5 to Franklin Boulevard are the southern boundary of the PBID. The southern boundary also includes the parcels on the north side of Burnett Way from the light rail tracks to 21st Street. It also includes the parcels on the south side of Burnett Way from 23rd to 24th Streets.

Eastern Boundary: Franklin Boulevard and Highway 99 Highway 99 and Franklin Boulevard are the natural boundaries of the district. The Franklin Boulevard PBID is adjacent to the Greater Broadway PBID boundary at Franklin Boulevard and therefore receives services from the Franklin Boulevard PBID.

Benefit Zones

There are two benefit zones: Zone 1 and Zone 2 that require different levels of services and activities. Zone 1 encompasses every commercial parcel that has Broadway frontage from Riverside Boulevard to 21st Street and along the corridors of 15th, 16th, 19th, 20th and 21st Streets. Zone 2 includes all other parcels in the district boundary.

Zone 1

Zone 1, also known as the Tower District, has the highest concentration of pedestrian traffic and therefore will require additional safety and maintenance services over and above the safety and maintenance service levels in Zone 2. Likely the additional services may include such things as; higher concentration of security; supplementary sidewalk pressure washing and litter removal. Due to the fact that the parcels in Zone 1 will receive a higher level of safety and maintenance services and benefit they will be assessed the cost for that additional service. Zone 1 will receive the same level of service from the economic enhancements as those parcels in Zone 2.

Zone 2

Zone 2 is all other parcels in the district boundary and will receive the standard level of service from the clean, safe and economic enhancements. All parcels in the district boundary will receive the same level of service from economic enhancements. Zone 2 requires safety and maintenance services but to a lesser degree than those parcels in Zone 1.

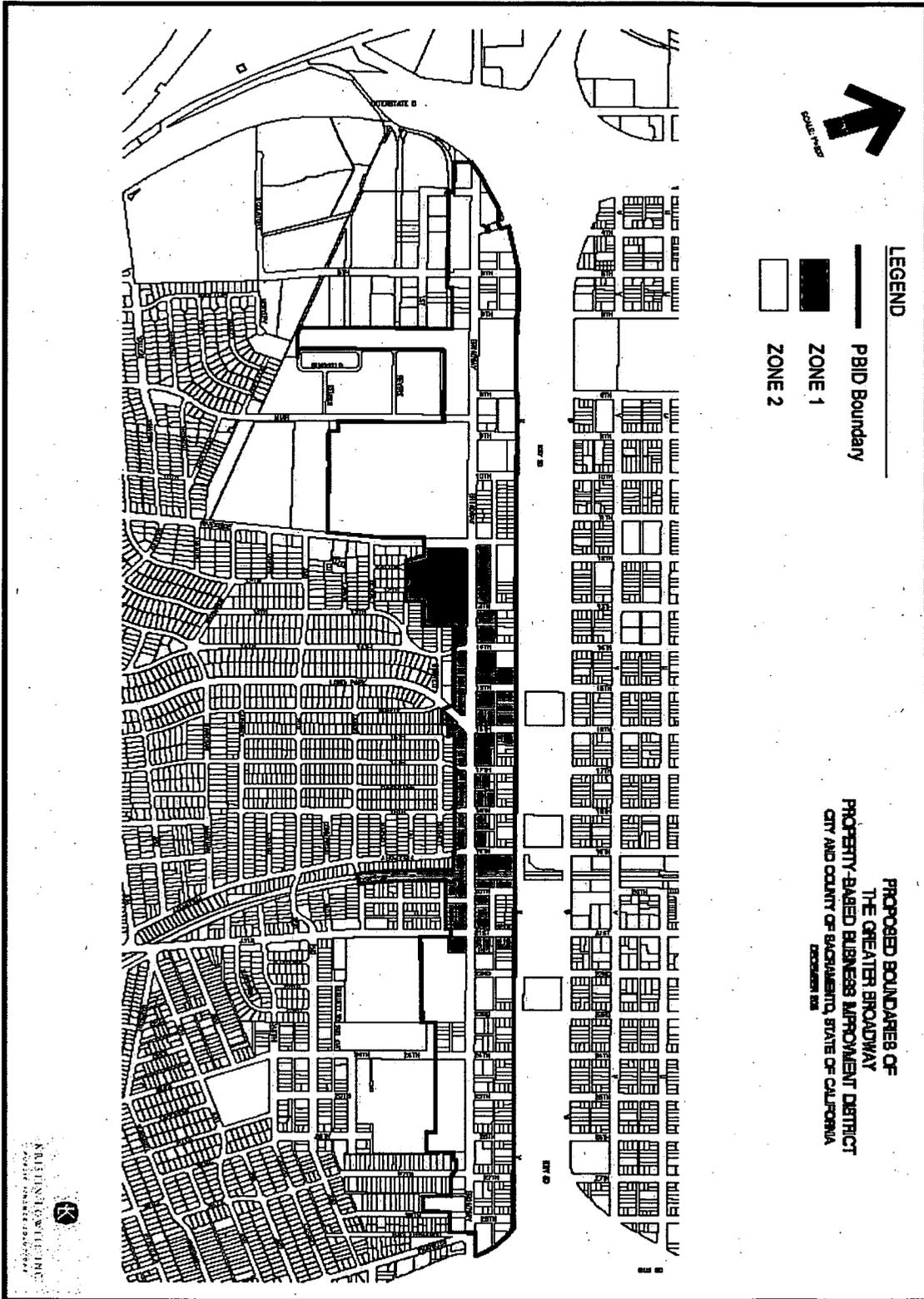


EXHIBIT C: SPECIAL and GENERAL BENEFITS

The Property and Business Improvement District Law of 1994, as amended, and the State Constitution Article XIID require that assessments be levied according to the special benefit each assessed parcel receives from the services and activities. Article XIID Section 4(a) in part states "only special benefits are assessable" which requires that we "separate the general benefits from the special benefits conferred on a parcel. A special benefit as defined in Article XIID means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. Each individual assessed parcel pays 100% of the special benefit it receives from the PBID services.

Special Benefit

All of the PBID services and activities are to enhance and not replace or duplicate any City provided services. The intent of the PBID is to fund supplemental services, programs and activities to each parcel within the district boundary above and beyond the services each parcel receives from the City from its general property taxes. All benefits derived from the assessments outlined in this report are for parcel related services directly benefiting the individual assessable parcels in this specialized district that support increased commerce and the goals and objectives of the business improvement district. The special benefit must affect the individual assessable parcel in a way that is particular and distinct from its effect on other parcels and that real property in general and the public at large do not share. Inasmuch as all services will be provided to each of the individual assessable parcels within the District boundaries and no services will be provided to any parcel outside the District boundaries, and whereas these services are above and beyond what the City currently provides with its General Fund, the assessments levied are only for the special benefits received. The PBID services are particular and distinct benefits to be provided only to each individual assessable parcel within the PBID, not to the public at large.

We determined that each of the proposed services and activities provides special benefit only to the real property within the district area. Each of the activities is designed to meet the goals of the District; to improve the cleanliness and safety of each individual assessable parcel within the District, to increase building occupancy and lease rates, to encourage new business development and attract residential serving businesses and services to each individual assessed parcel within the District. A basic premise of commercial business is that increased pedestrian traffic increases the economic return to each individual assessable parcel. The increase in pedestrian traffic is likely to encourage commerce from both visitors and residents. All pedestrian traffic is considered to be potential customers who will become the target audience for future patronage of retail and business establishments and services, and the renting of space in commercial and residential buildings. The enhanced PBID services are a special benefit to each individual assessed parcel because they are intended to increase the pedestrian traffic. The special benefit to parcels from these proposed PBID services and activities exceeds the total amount of the proposed assessment.

Clean, Safe and Physical Enhancements

These activities as described in Exhibit A which are above the City's base level of services are intended to provide a cleaner, safer, and more beautiful environment to each individual assessed parcel. The purpose of the Safety Program is to prevent, deter and report illegal activities taking place on the streets, sidewalks, building entrances and parking areas to individual assessed parcels in the District area. The presence of the Safety Program is intended to deter such illegal activities as potential break ins, automobile related crimes petty theft, public urination, indecent exposure, trespassing, drinking in public, illegal panhandling, and illegal dumping. The Safety Program may also act as escorts for residents or employees to move around the District that may need additional security. While on patrol, the Safety Program monitor activity within the public area and will report suspicious activities, criminal actions and/or emergencies to the Sacramento Police Department (SPD). The Safety Program services are not to replace existing SPD area patrols or any other security and patrol services throughout the District. The physical enhancements will add to the attractiveness of public spaces and make the district more appealing and inviting and assist pedestrians as they move throughout the district. These services are delivered specifically to the Greater Broadway area, thus, each assessed parcel located in the District specially benefits from the enhanced service levels. These services will not be delivered to any parcel outside the PBID boundary and are intended to meet the goals of the PBID as discussed above. All general benefits, if any are intangible and are not quantifiable because the properties outside the PBID boundaries will not directly receive any of the improvements or activities. Thus the benefit they may receive is not measurable.

Economic Enhancements

This program, as described in Exhibit A, is intended to retain and attract new business and recruit or retain employees. This is in an effort to enhance the value of the properties and encourage investment dollars and generate additional revenue. In order to accomplish this, the PBID proposes a myriad of business retention and recruitment and marketing activities. This program is designed to promote only those parcels that are within the District boundary and no parcel outside of the District boundary will receive any of the proposed activities. Therefore, it is our opinion that the economic enhancements provide a special benefit to each individual assessed parcel.

Management

This program as described in Exhibit A is designed to develop public/private partnerships that will enhance the goals and needs of the PBID area all in an effort to increase investment dollars and commerce. The program is designed to effectively and efficiently manage the day to day operations of the PBID to make sure it is meeting the goals and objectives of the PBID. The above benefits are to be provided only to the assessed parcels within the PBID boundaries. Therefore, the management services are unique to the PBID and are necessary for the PBID to function properly, thus they provide a special benefit only to the assessed parcels in the PBID.

General Benefit

The City's base level of services financed through the City's general fund is a general benefit to all parcels within the City's jurisdictional boundary. Each individual assessed parcel within the PBID will receive the distinct parcel related activities and no parcel outside of the district will receive any of these activities. 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 services are tailored to ensure that no benefit is conferred on parcels in the surrounding community or persons and property generally. The distinct services solely provide a special benefit to each of the individual assessed parcels in the PBID.

EXHIBIT D: PUBLICLY OWNED PARCELS

Public Property Assessments

The Greater Broadway PBID Management District Plan assumes that the City of Sacramento and any other government or non-profit owned parcels within the PBID boundary will pay their proportional assessment based on the special benefits conferred to each of those individual assessed parcels. All publicly owned parcels, receive the same level of service and benefit respective of the benefit zone as all other properties within the District from the proposed improvements and activities. Therefore, the publicly owned parcels are apportioned their fair share of the project costs, based on the same assessment formula applied to all other parcels in the District. Article XIIIID of the California Constitution was added in November 1996 and provides for these assessments.

EXHIBIT E: PROPORTIONAL SPECIAL BENEFITS

Methodology

Determining the proportionate special benefit among the parcels of real property within the proposed assessment district which benefit from the proposed Improvements is the result of a four-step process:

1. Defining the proposed improvements and costs.
2. Defining how each parcel specially benefits from the proposed improvements and activities.
3. Determining the relative proportional special benefit each parcel receives in relation to the other parcels in the district.
4. Apportioning the cost of the proposed improvements and activities to each assessed parcel based on the proportionate special benefit received.

The proportional special assessment derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of an improvement or the maintenance and operation expenses of an improvement or for the cost of the parcel related service being provided. Due to the proportionate special benefits received by these parcels from the District services, these parcels will be assessed a rate which is proportionate to the amount of special benefits received.

Assessment Factors

Each of the activities is designed to meet the goals of the District; to improve the safety and appearance of each individual parcel within the District, to increase building occupancy and lease rates, to encourage new business development; and attract ancillary businesses and services for parcels within the District. For these activities, the best measure of proportionate special benefit for an individual assessable parcel is determined by each parcel's lot square footage. Special circumstances such as a parcel's location within the District area and need and/or frequency for services are carefully reviewed relative to the specific and distinct type of activities and improvements to be provided by the District in order to determine each individual parcel's proportionate benefit from the activities. The best way to determine each individual parcel's proportional special benefit from the District activities is to relate each parcel's lot size to every other parcel's lot size. In this way, a smaller size lot will have a proportional smaller special benefit than a larger size lot.

Lot square footage is relevant to the highest and best use of a property and will reflect the long term value implications of the improvement district. Lot square footage is defined as the total amount of area within the borders of the parcel. The borders of a parcel are defined on the County Assessor parcel maps.

EXHIBIT F: COST ESTIMATE

2013 Operating Budget

The following table outlines the PBID maximum assessment operating budget for calendar year 2013.

PBID Budget	District-Wide	Zone 1 Additional	TOTAL
Clean, Safe and Physical Enhancements	\$140,000	\$15,000	\$155,000
Economic Enhancements	\$65,000		\$65,000
Administration/Reserve	\$25,000		\$25,000
TOTAL BUDGET	\$230,000	\$15,000	\$245,000

Note: The Owners' Association may shift up to 10% per year between budget items.

- Based upon the Consumer Price Index from February to February for the San Francisco All Urban Consumers, and program costs, the assessments may increase up to 5% per year. The determination of the annual assessment rates will be subject to the review and approval of the board of directors of the PBID Owner's Association.

EXHIBIT G: APPORTIONMENT METHOD

As previously discussed in Exhibit B the budget is determined and allocated into the two benefit zones based upon each Zone's demand for service. In addition to the benefit zones, we further define the benefit to three land use categories; commercial, tax exempt, and residential all of which receive varying levels of benefit from the PBID services (further defined below).

To calculate the annual assessment for each parcel is to divide the budget amount for each service by the appropriate lot footages within each benefit zone. The tables below indicate the lot square footage for each land use type within each benefit zone and the assessment rates per lot square foot per benefit zone and land use category.

Land Use	Lot Sq.Ft.		
	Zone 1	Zone 2	TOTAL
Commercial	1,305,375	1,900,136	3,205,511
Tax-Exempt	0	2,452,428	2,452,428
Residential*	0	194,388	194,388
Total	1,305,375	4,546,952	5,852,327

* Parcels not zoned solely for residential use

Annual Assessments:	Assmt per Lot Sq.Ft.
Zone 1:	
Commercial	\$0.059962
Tax Exempt	\$0.028194
Zone 2:	
Commercial	\$0.048471
Tax Exempt	\$0.028194
Residential	\$0.014097

For example, to calculate the assessment for a commercial parcel in Zone 1 with a 10,000 square foot lot: The lot square footage x Zone 1 commercial assessment rate = the total annual parcel assessment.

$$(10,000 \times \$0.059962 = \$599.62 \text{ annual parcel assessment})$$

To calculate the assessment for a commercial parcel in Zone 2 with a 10,000 square foot lot: The lot square footage x Zone 2 commercial assessment rate = the total annual parcel assessment.

$$(10,000 \times \$0.048471 = \$484.71 \text{ annual parcel assessment})$$

Land Use Considerations

The methodology provides the following treatments for parcels used exclusively for tax exempt and residential:

- **Treatment of Tax Exempt and Non Profit Uses:** There are 6 tax exempt non-conforming use parcels in the district boundary; Housing Authority provided low income housing, City Cemetery, City fire department and park, Department of Motor Vehicles headquarters (owned by the Diocese), Buddhist church and non-profit social services agencies. Since the PBID is aimed at providing services to commercial use parcels, these 6 tax exempt parcels do not require nor receive the same level of benefit as all other parcels in the district. The parcels used by the Housing Authority, City Cemetery, City fire department and park will fully benefit from the Clean and Safe activities and will pay their proportionate share of these services. However, the services identified under the Economic Enhancements are aimed at promoting and encouraging commerce in the district area, which are not the primary goals of these parcels. Therefore, these parcels will not receive special benefit from Economic Enhancements and thus will not be assessed for those services. The other tax exempt Non Profit and religious or church uses are exempt from the PBID assessment except for the portion of the parcel that based on County Assessor records are taxable. The assessment for the taxable portion of the parcel is calculated based on the special benefit it receives from the PBID activities. If an owner of a tax exempt parcel chooses to fully participate in the PBID, it must agree in writing to the PBID assessment. The City will annually review the status of the tax exempt parcels and calculate the assessments accordingly.
- **Treatment of Residential Parcels Zoned for Commercial Use:** Like the tax exempt parcels, residential parcels that are zoned for commercial use do not require nor receive the same level of service as the commercial use parcels. Due to their unique nature and significantly lower pedestrian traffic, residential parcels will receive one half the level of service from the Clean and Safe activities, and therefore will be assessed at 50% the rate for this activity. In addition, like the tax exempt parcels, residential parcels will not receive any special benefit from the Economic Enhancements and thus will not be assessed for those activities.

Change in Land Use or Zoning: If at any time a parcel changes its land use or it receives a zoning change that parcel then will be subject to the assessment methodology for the new land use or zoning change. As a result the District may experience the addition or subtraction of assessable lot square footage for parcels included and assessed within the District boundaries. The modification of land use or zoning change of assessed parcels within the District may then change upwards or downwards the amount of total lot square footage assessment for these parcels. In future years, the assessments for the special benefits bestowed upon individual assessed parcels may change in accordance with the assessment methodology formula listed in the Management District Plan and Engineer's Report, provided the assessment formula does not change. A Proposition 218 ballot proceeding will be required for approval of formula changes.

EXHIBIT H: ASSESSMENT ROLL

The total assessment amount for 2013 is apportioned as follows:

APN	OWNER NAME	SITE ADDRESS	Parcel Assmt
009-0261-002-0000	1510 X State LLC	1510 X St	\$391.80
010-0213-008-0000	1901 Broadway Mrs Llc	1901 Broadway	\$3,264.94
010-0242-019-0000	2730 Broadway Llc (2730 Broadway Venture)	2730 Broadway	\$2,639.26
010-0218-011-0000	AAA Benefit Revocable Trust	2015 Burnett Way	\$236.14
010-0218-012-0000	AAA Benefit Revocable Trust	2001 Burnett Way	\$236.14
010-0218-014-0000	AAA Benefit Revocable Trust	2000 Broadway	\$472.20
010-0224-026-0000	Ahmadi Mohammed N/Nader/Nazem	2326 24Th St	\$930.64
009-0232-016-0000	Akfm Holdings Llc	417 Broadway	\$620.44
009-0253-007-0000	Andrews Barbara	2408 14Th St	\$49.14
010-0211-012-0000	Aoieong Sau Chun	2414 19Th St	\$42.98
010-0241-003-0000	August Lionel/Hilda	2700 X St	\$42.98
010-0216-008-0000	Avalos Family Trust	2404 21St St	\$191.88
009-0264-011-0000	Baca Lydia	2408 17Th St	\$42.98
009-0261-010-0000	Bank Of America Nt/Sa (Nationsbank Corporation)	1515 Broadway	\$1,439.10
010-0233-014-0000	Beck Christopher D/Shellie A	2418 26Th St	\$42.98
010-0222-013-0000	Bernard Osher Trust/Etal	2414 23Rd St	\$155.12
010-0222-021-0000	Bernard Osher Trust/Etal	2200 X St	\$1,574.92
010-0223-013-0000	Blue Heron Rest Operations Inc	2331 Broadway	\$295.00
010-0223-014-0000	Blue Heron Rest Operations Inc	2331 Broadway	\$295.00
010-0223-016-0000	Blue Heron Rest Operations Inc	2331 Broadway	\$149.74
010-0223-015-0000	Blue Heron Restaurant Operations Inc	2331 Broadway	\$434.06
010-0223-017-0000	Blue Heron Restaurant Operations Inc	2331 Broadway	\$587.52
010-0211-014-0000	Bottoms Bobby/Hsiu	2420 19Th St	\$85.96
010-0224-022-0000	Bp West Coast Products Llc	2100 Broadway	\$1,349.16
010 0224 013 0000	Broadway Group Ltd	2313 Burnett Way	\$232.66
010-0224-005-0000	Broadway Group Ltd	2320 Broadway	\$232.66
009-0232-015-0000	Broadway Spc Llc	2415 3Rd St	\$2,871.50
009-0251-021-0000	Buddhist Church Of Sacramento	2401 Riverside Bl	\$1,694.82
009-0266-003-0000	Buehler Rolland C/James T Groth	2401 17Th St	\$42.98
010-0221-007-0000	Bulfinch Gary L	2116 X St	\$92.12
010-0221-008-0000	Bulfinch Gary L	2122 X St	\$316.72
009-0244-001-0000	Burks Royce A R/Etal	1001 Broadway	\$293.40
009-0242-019-0000	Burnett Way Associates Llc	910 X St	\$1,266.60
010-0222-018-0000	Buzz Oates Llc/Bernard Osher Trust/Etal	2201 Broadway	\$2,491.46
010 0215 007 0000	Cai Lily	1939 Burnett Way	\$141.22
009-0253-004-0000	California Bank/Trust	1314 X St	\$310.22
009-0253-005-0000	California Bank/Trust	1318 X St	\$620.44
009-0253-016-0000	California Bank/Trust	1331 Broadway	\$1,439.10
010-0211-015-0000	Calina Fung Family Revocable Living Trust/Etal	1817 Broadway	\$729.86
010-0211-020-0000	Calina Fung Family Revocable Living Trust/Etal	1818 X St	\$943.50
010-0211-026-0000	Calina Fung Family Revocable Living Trust/Etal	1815 Broadway	\$472.80
010-0231-013-0000	Calny'S Taco Division Incorporated	2431 Broadway	\$211.14
009-0266-012-0000	Campbell Family Revocable Trust	2414 18Th St	\$42.98
010-0223-020-0000	Capital Appreciation Group Inc	2308 X St	\$612.30
009-0251-019-0000	Capital City Motorcycle Club	2414 13Th St	\$147.80
010-0216-014-0000	Caretto Steve	2005 Yale St	\$42.98
010-0211-011-0000	Cheng Richard/Louise Pui Him Cheng	2408 19Th St	\$42.98

APN	OWNER NAME	SITE ADDRESS	Parcel Assmt
010-0231-001-0000	Chester C/Marilyn A Waterbury Rev Living Trust	2415 24Th St	\$42.98
010-0231-005-0000	Chester C/Marilyn A Waterbury Rev Living Trust	2408 X St	\$310.22
009-0253-003-0000	Chien Family L P	1306 X St	\$316.72
009-0253-012-0000	Chien Family L P	1313 Broadway	\$383.76
009-0253-013-0000	Chien Family Limited Partnership	1309 Broadway	\$383.76
009-0266-004-0000	Chin Candy/Chester	1704 X St	\$42.98
010-0216-002-0000	Chin Chester/Candy	2006 X St	\$42.98
009-0266-021-0000	Chin Lisa Y/Wing H Kan	2417 17Th St	\$42.98
010-0223-001-0000	Chin Trust/Ming G Fong Revocable Trust/Etal	2415 23Rd St	\$155.12
009-0267-005-0000	Chow Amy/Christina/Kin Fan Ngai	1720 Broadway	\$362.66
009-0266-017-0000	Chris/Mary Fulster Trust	1701 Broadway	\$364.76
009-0251-017-0000	Chu Kenny H/Kirby Kwok-Yee	1236 X St	\$42.98
010-0215-010-0000	Chuk Paul Y L/Stella W L	1942 Broadway	\$1,468.84
009-0030-001-0000	City Of Sacramento	715 Broadway	\$6,914.38
009-0030-030-0000	City Of Sacramento	1000 Broadway	\$37,384.30
009-0252-002-0000	City Of Sacramento	0 Broadway	\$52.24
009-0242-018-0000	Community Resource Project Inc	915 Broadway	\$2,333.46
010-0241-004-0000	Connie F Godinez Family Trust	2706 X St	\$42.98
009-0261-001-0000	Cosmic Properties Llc	2407 15Th St	\$767.52
010-0211-005-0000	Cosumnes Professional Bldg	1808 X St	\$316.72
010-0241-006-0000	Covey Ina Family Trust	2716 X St	\$310.22
010-0213-003-0000	D/J Trust	2414 20Th St	\$767.52
010-0213-004-0000	D/J Trust	1945 Broadway	\$767.52
009-0266-023-0000	D/S Development Inc	2421 17Th St	\$728.72
010-0221-001-0000	Dante W Ghidinelli 2010 Sep Property Trust/Etal	2415 21St St	\$191.88
010-0241-007-0000	Dariotis Michael Jr	2720 X St	\$92.12
010-0231-017-0000	Delong Daniel E	2425 24Th St	\$581.66
009-0264-012-0000	Dilulo Charles D	2410 17Th St	\$42.98
010-0224-027-0000	Diocese Sacto Educ/Welf Corp	2110 Broadway	\$4,476.40
009-0261-012-0000	Drum Josephine Marie/Tr /Etal	2400 16Th St	\$1,151.28
010-0211-019-0000	Dtaa Family Limited Partnership	2417 18Th St	\$85.96
010 0224 009 0000	Du Bao Quoc	2349 Burnett Way	\$232.66
010-0233-013-0000	Dunkle David C	2416 26Th St	\$42.98
010-0243-021-0000	Ebeni Khadra Mahmoud Awad/Belal M Hawarneh	2808 X St	\$576.42
010-0221-017-0000	Edwards Carol Anna/Ghidinelli Family Trust/Etal	2101 Broadway	\$359.78
009-0265-003-0000	Emenell Incorporated	1618 Broadway	\$240.52
009-0232-009-0000	Faustina Lee Revocable Trust	2400 5Th St	\$1,140.04
010-0235-014-0000	Federal Natl Mtg Association	2424 27Th St	\$147.80
010-0235-012-0000	Feitser George	2416 27Th St	\$42.98
010-0233-011-0000	Fischer Isaac L	2408 26Th St	\$42.98
009-0264-010-0000	Fong Allen K/Pamela W	2400 17Th St	\$42.98
009-0253-008-0000	Fong Jennifer C L/Eric S Lee	2412 14Th St	\$67.56
010-0233-004-0000	Freitas Jeffrey M	2504 X St	\$42.98
010-0241-008-0000	Fuller Charnvitt/Saysamone	2722 X St	\$316.72
010-0218-003-0000	Gardner Walter Charles	2020 Broadway	\$236.14
010-0242-020-0000	Garnica Antonio	2700 Broadway	\$756.16
010-0233-008-0000	Gary Mee Gury Fong Revocable Trust/Etal	2518 X St	\$92.12
009-0235-002-0000	Gayle C Brosemer Revocable Trust/Etal	2400 6Th St	\$1,240.86
010-0241-009-0000	Gee How Oak Tin Assoc	2736 X St	\$147.80
010-0221-002-0000	Ghidinelli Dante W/Carol A Edwards/Etal	2409 21St St	\$191.88
010-0221-018-0000	Ghidinelli Dante W/Carol A Edwards/Etal	2425 21St St	\$359.78

APN	OWNER NAME	SITE ADDRESS	Parcel Assmt
010-0221-019-0000	Ghidinelli Dante W/Carol A Edwards/Etal	2423 21St St	\$359.78
010-0221-020-0000	Ghidinelli Dante W/Carol A Edwards/Etal	2417 21St St	\$359.78
010-0221-021-0000	Ghidinelli Dante W/Carol A Edwards/Etal	2121 Broadway	\$1,163.30
009-0265-001-0000	Gianulias Family Partnership	1600 Broadway	\$701.56
009-0265-002-0000	Gianulias Family Partnership	1614 Broadway	\$240.58
009-0267-006-0000	Gidha Family Trust	1724 Broadway	\$302.40
010-0212-003-0000	Gidha Family Trust/Shanta K Singh	1808 Broadway	\$269.84
010-0212-004-0000	Gidha Family Trust/Shanta K Singh	1812 Broadway	\$209.88
010 0224 012 0000	Golden 1 Credit Union Attn: Bob Garrison	2319 Burnett Way	\$232.66
009-0237-005-0000	Gonzalez Marco A/Victor	524 Broadway	\$363.54
009-0235-006-0000	Gouveia Jim	513 Broadway	\$232.66
009-0237-007-0000	Greenberg Max M/Jim Lopez/Jerry W Greenberg	534 Broadway	\$358.94
009-0266-022-0000	Grewal Ranjit S/Manjeet K	2416 18Th St	\$725.12
010-0235-002-0000	Gribi Robert B/Lisa B/Leanna R/Daniel M	2411 26Th St	\$42.98
010-0233-016-0000	Gutierrez Antonio F/Paz C/Tereso Gomez/Jane	2531 Broadway	\$155.12
010-0235-022-0000	Hagopian Family Trust	2615 Broadway	\$1,551.08
010-0216-011-0000	Harmoning Adam/Sarah	2019 Yale St	\$42.98
009-0266-010-0000	Harris Lyndon R/Danielle M	2402 18Th St	\$42.98
009-0241-007-0000	Harry Y/Shai Wun Wong Living Trust(Massie/Oates	801 Broadway	\$1,240.86
010-0235-007-0000	Heafey David W/Christa M Heafey	2620 X St	\$92.12
010-0235-006-0000	Heafey David William/Christa M	2618 X St	\$92.12
009-0291-047-0000	Henderson Andrew M Iii	1326 Broadway	\$1,175.26
009-0253-014-0000	Herbert K/Inez F Yee Revocable Trust	1301 Broadway	\$719.54
009-0252-015-0000	Herc Inc	1101 Broadway	\$1,499.06
010-0231-002-0000	Hillier Barry G/Curtis M/Judy M	2409 24Th St	\$42.98
010-0231-003-0000	Hillier Curtis M	2401 24Th St	\$42.98
009-0265-004-0000	Ho Family Trust	1620 Broadway	\$240.64
010-0235-015-0000	Hon Belinda/Loessa	2631 Broadway	\$155.12
010-0231-007-0000	Horak Ronald W	2416 X St	\$310.22
009-0030-040-0000	Housing Authority County Of Sacramento	0 Warner St	\$12,477.82
010-0216-006-0000	Hunter George C	2020 X St	\$42.98
010-0231-012-0000	Ivo Camilo Revocable Trust	2414 25Th St	\$42.98
010-0231-009-0000	Jacobo Olivia D	2400 25Th St	\$42.98
010 0218 009 0000	Janushkowsky Llc	2027 Burnett Way	\$236.14
010 0218 010 0000	Janushkowsky Llc	2017 Burnett Way	\$236.14
010-0218-002-0000	Janushkowsky Llc	2010 Broadway	\$235.06
010-0218-015-0000	Janushkowsky Llc	2024 Broadway	\$608.56
009-0262-001-0000	Jay Blumenfeld Llc/Alison Blumenfeld Llc/Etal	0 Broadway	\$235.06
009-0262-002-0000	Jay Blumenfeld Llc/Alison Blumenfeld Llc/Etal	1504 Broadway	\$235.06
009-0262-003-0000	Jay Blumenfeld Llc/Alison Blumenfeld Llc/Etal	1500 Broadway	\$235.06
009-0262-004-0000	Jay Blumenfeld Llc/Alison Blumenfeld Llc/Etal	1520 Broadway	\$235.06
009-0262-005-0000	Jay Blumenfeld Llc/Alison Blumenfeld Llc/Etal	1500 Broadway	\$235.06
009-0262-006-0000	Jay Blumenfeld Llc/Alison Blumenfeld Llc/Etal	2504 Land Park Dr	\$496.26
009-0294-003-0000	Jay Blumenfeld Llc/Alison Blumenfeld Llc/Etal	1418 Broadway	\$235.06
009-0294-004-0000	Jay Blumenfeld Llc/Alison Blumenfeld Llc/Etal	1418 14Th St	\$235.06
009-0294-005-0000	Jay Blumenfeld Llc/Alison Blumenfeld Llc/Etal	1418 14Th St	\$235.06
009-0294-006-0000	Jay Blumenfeld Llc/Alison Blumenfeld Llc/Etal	1418 Broadway	\$235.06
009-0294-002-0000	Jay Blumenfeld Llc/Alson Blumenfeld Llc/Etal	1418 Broadway	\$235.06
010-0211-003-0000	Jee May Tong/Jesse J	1800 X St	\$42.98
010-0231-006-0000	John Stacey	2414 X St	\$90.22
009-0264-025-0000	Jpmorgan.Chase Bank	1631 Broadway	\$1,492.22

APN	OWNER NAME	SITE ADDRESS	Parcel Assmt
009-0265-005-0000	Judy Y Lee Living Trust/Etal	1626 Broadway	\$240.76
010-0233-002-0000	Julian/Ofelia Avalos Living Trust	2409 25Th St	\$42.98
010-0216-007-0000	Kalwani Julie A/Gyan/Michael J Baldwin	2026 X St	\$42.98
010-0216-009-0000	Kambas Alexandra/Est Of	2414 21St St	\$287.82
010-0216-010-0000	Kambas Alexandra/Est Of	2021 Yale St	\$67.56
009-0265-006-0000	Kastoras Family Trust B	2522 17Th St	\$333.58
010-0241-011-0000	Keith O Odister Trust	2408 28Th St	\$155.12
009-0264-023-0000	Kenneth M Johnson/Ramona Villalobos Rev Liv Trust	1614 X St	\$472.20
010-0235-004-0000	Kenneth M Johnson/Ramona Villalobos Rev Liv Trust	2604 X St	\$42.98
010-0217-002-0000	Kenny Mori Disclaimer Trust	2003 Broadway	\$287.82
010-0217-003-0000	Kenny Mori Disclaimer Trust	2013 Broadway	\$287.82
010-0233-026-0000	Khatib Rula	2501 Broadway	\$629.40
010-0231-011-0000	Kiener Johnny R/Jenifer K Akagi	2412 25Th St	\$42.98
010-0216-015-0000	King Deborah D/Kyle Wyatt	2001 Yale St	\$42.98
010-0233-010-0000	Kinsley Valrey Diane Key	2404 26Th St	\$42.98
009-0241-003-0000	Kouretas James L/Rosemary	2416 9Th St	\$310.22
009-0241-004-0000	Kouretas James L/Rosemary	831 Broadway	\$346.28
009-0241-008-0000	Kouretas James L/Rosemary	825 Broadway	\$584.32
009-0241-009-0000	Kouretas James L/Rosemary	2410.9Th St	\$2,491.46
010-0211-023-0000	Kuchiba Haruo/Susie Fung	2423 18Th St	\$49.14
009-0237-021-0000	Kvue-Tv Inc	400 Broadway	\$6,904.28
010-0241-002-0000	Kwong Bonita L/Lillian	2409 27Th St	\$42.98
010-0241-010-0000	Kwong Edmund H/Frank S	2406 28Th St	\$42.98
009-0232-005-0000	Kwong Family Trust	431 Broadway	\$620.44
009-0264-013-0000	Kwong Kin Cheung/Kin Hang/Wai Kuen Regina	2414 17Th St	\$42.98
009-0267-002-0000	Kwong Richard/Marie/Ru Biao Tan/Etal	1704 Broadway	\$241.30
010-0223-010-0000	Lam Yuechan Chen	2404 24Th St	\$42.98
010-0211-001-0000	Lau Ahling A/lp Sing/Kara Michelle/Etal	2415 18Th St	\$42.98
010-0211-009-0000	Lau Michelle M S/Gang Zhao Dong	1826 X St	\$42.98
010-0211-010-0000	Lau Michelle Mei-Sheung/Gang Zhao Dong	2406 19Th St	\$42.98
010-0241-025-0000	Lebastchi Massoud M	2701 Broadway	\$620.44
010-0211-013-0000	Lee Boschai	2416 19Th St	\$85.96
009-0252-016-0000	Lee Eileen Yuk/John J Owyang/Gene C H Szeto	1211 Broadway	\$1,439.10
010-0233-001-0000	Lee Yan Y/Mu Z Li	2415 25Th St	\$42.98
010-0216-012-0000	Lenh Nhi Muoi	2015 Yale St	\$42.98
010-0231-014-0000	Lentz Family Trust(Taco Bell Corp)	2431 Broadway	\$610.74
009-0264-014-0000	Lera Vincent R	2418 17Th St	\$389.40
009-0266-016-0000	Lewis Family Trust	1717 Broadway	\$729.38
010-0221-022-0000	Li Family Trust	2100 X St	\$620.44
010-0241-028-0000	Lynda N Backman Helm Revocable Trust/Etal	2413 27Th St	\$155.12
010-0223-008-0000	Malinowski Christine/Michael F	2320 X St	\$92.12
010-0233-009-0000	Malnowski Michael F	2400 26Th St	\$147.80
010-0233-005-0000	Martin Roger C/Ilse B	2512 X St	\$92.12
010-0231-016-0000	Matney 1991 Revocable Residual Trust	2401 Broadway	\$581.66
009-0264-007-0000	Matthew/Thuy James Revocable Living Trust	1616 X St	\$157.40
009-0264-009-0000	Matthew/Thuy James Revocable Livng Trust	1622 X St	\$92.12
009-0237-006-0000	Max/Rachel Greenberg Family Trust/Jim Lopez/Etal	600 Broadway	\$358.94
009-0237-008-0000	Max/Rachel Greenberg Family Trust/Jim Lopez/Etal	600 Broadway	\$1,178.28
010-0235-005-0000	Melvin Lee Revocable Trust/Kwong Family Trust	2610 X St	\$612.30
010-0241-030-0000	Mendoza Family Marital Trust	2415 27Th St	\$168.92
010-0241-031-0000	Mendoza Family Marital Trust	2421 27Th St	\$464.50

APN	OWNER NAME	SITE ADDRESS	Parcel Assmt
009-0294-001-0000	Mike W Chan Bypass Trust/Mike W Chan Qtip Trust	1400 Broadway	\$820.28
010-0233-012-0000	Montgomery Dennis L	2414 26Th St	\$42.98
010-0235-001-0000	Moreno Segondino/Bonnie Rohme	2415 26Th St	\$42.98
010-0217-004-0000	Mori Kenny Y/Ann T/Kenneth Kenichi	2015 Broadway	\$287.82
010-0233-024-0000	Mother Lode Real Investors	2509 Broadway	\$303.68
010-0235-021-0000	Murillo Laverne D	2417 26Th St	\$92.12
009-0253-006-0000	Naber Revocable Trust	2400 14Th St	\$211.14
010-0235-011-0000	Nakagawa Carolyn	2414 27Th St	\$42.98
009-0244-002-0000	Nakatani Alan Tetsuo/John Hisato/Linda Masae/Etal	2423 10Th St	\$387.78
009-0244-003-0000	Nakatani Alan Tetsuo/John Hisato/Linda Masae/Etal	1010 Broadway	\$286.38
009-0244-004-0000	Nakatani Alan Tetsuo/John Hisato/Linda Masae/Etal	1011 Broadway	\$293.54
010-0214-001-0000	Nathan Jeffrey Llc	1900 Broadway	\$681.18
010-0214-002-0000	Nathan Jeffrey Llc	1904 Broadway	\$261.38
009-0261-011-0000	Ng David Shiu Yuen/Kok Sin Poon	2416 16Th St	\$719.54
010-0211-025-0000	Ng Hui X/Yuk S	1801 Broadway	\$413.74
009-0267-007-0000	Ng Jack L/Chun Ming Xie	1730 Broadway	\$331.72
010-0212-001-0000	Ng Jack L/Vicki C Xie	2505 18Th St	\$251.96
010-0212-002-0000	Ng Jack L/Vicki C Xie	1804 Broadway	\$286.14
010-0236-016-0000	Ngai S/Yuet S Shum Revocable Trust/Etal	2630 Broadway	\$751.30
009-0235-005-0000	Ngo David/Hang M/Jim Gouveia	0 Broadway	\$77.56
009-0254-004-0000	Northwest Dealerco Holdings Llc	2400 15Th St	\$1,611.54
010-0244-001-0000	Nui Kit Chan Leung Revocable Trust	2800 Broadway	\$880.62
010-0241-012-0000	Odister Keith O Trust	2414 28Th St	\$155.12
009-0254-007-0000	Ok Investment Company/William C Cummings	1400 X St	\$1,369.70
009-0253-002-0000	Okimoto Arleen S	2401 13Th St	\$316.72
010-0223-004-0000	Olsen Melissa	2300 X St	\$42.98
010-0235-008-0000	Orwig Kathryn E	2400 27Th St	\$42.98
010-0231-015-0000	Paik Nam C/Bok Ja	2417 Broadway	\$349.00
009-0235-007-0000	Patel Jayantibhai K/Nutan	511 Broadway	\$310.22
010-0224-024-0000	Pelz Ulrich & Susan K 1996 Fmly	2333 Burnett Way	\$465.32
009-0267-003-0000	Peterson Fanny B	1708 Broadway	\$241.42
009-0237-010-0000	Phung Than	514 Broadway	\$727.08
009-0254-010-0000	Pierce Anthony G	1429 Broadway	\$958.56
009-0254-011-0000	Pierce Anthony G(Walgreens)	1401 Broadway	\$2,247.86
010-0233-025-0000	Plasencia Jorge/Nellie/Emma Delgadillo/Jorge/Etal	2515 Broadway	\$319.34
009-0266-011-0000	Poon Rachel Yuk-Chau/Amy Poon Tai Yu	2412 18Th St	\$42.98
009-0261-009-0000	Poulos Family Revocable Trust	1525 Broadway	\$719.54
010-0224-003-0000	Pritchard Family Props Llc	2300 Broadway	\$232.66
010-0224-004-0000	Pritchard Family Props Llc	2316 Broadway	\$232.66
010 0224 014 0000	Pritchard Props Llc	2307 Burnett Way	\$232.66
010 0224 015 0000	Pritchard Props Llc	2301 Burnett Way	\$232.66
009-0251-015-0000	Ramirez Carlos L	1228 X St	\$310.22
009-0251-016-0000	Ramirez Carlos L	1232 X St	\$42.98
009-0251-018-0000	Ramirez Carlos L	1228 X St	\$155.12
009-0251-023-0000	Ramirez Carlos L	1226 X St	\$307.36
009-0251-024-0000	Ramirez Carlos L	1220 X St	\$319.58
010-0222-012-0000	Ramirez Carlos L	2410 23Rd St	\$147.80
010-0223-018-0000	Ramirez Carlos L	2421 23Rd St	\$290.84
010-0223-019-0000	Ramirez Carlos L	2419 23Rd St	\$290.84
009-0252-008-0000	Ramirez Carlos L/Lorraine A	1223 Broadway	\$575.64
010-0222-009-0000	Ramirez Lorraine A/Carlos L	2222 X St	\$92.12

APN	OWNER NAME	SITE ADDRESS	Parcel Assmt
010-0222-010-0000	Ramirez Lorraine A/Carlos L	2400 23Rd St	\$42.98
010-0222-011-0000	Ramirez Lorraine A/Carlos L	2406 23Rd St	\$42.98
009-0266-007-0000	Ray H Soehren Trust	1716 X St	\$92.12
009-0266-008-0000	Ray H Soehren Trust	1722 X St	\$92.12
010-0233-015-0000	Reed Donna L	2426 26Th St	\$42.98
010-0241-029-0000	Reynolds Joan S	2710 X St	\$310.22
010-0217-007-0000	Richard J Winn 2002 Revocable Trust	2001 Broadway	\$575.64
009-0235-001-0000	Richard W/Patricia J Kinney Trust	2415 5Th St	\$1,240.86
009-0264-001-0000	Robert/Gracelyn Martinez Family Rev 2004 Trust	2415 16Th St	\$194.70
009-0261-013-0000	Robert/Tanya Anderson Family Trust	1520 X St	\$767.52
010-0235-003-0000	Ronk Rebecca L/Dennis B	2600 X St	\$147.80
010-0217-008-0000	Rye Family 1997 Revocable Trust	2025 Broadway	\$863.46
009-0235-003-0000	S M U D	2416 6Th St	\$316.72
009-0222-005-0000	Saccani Distributing Co	0 Broadway	\$362.56
009-0231-005-0000	Saccani Distributing Co	301 Broadway	\$2,195.86
010-0213-010-0000	Sacto Regional Transit Dist	0 Broadway	\$991.48
010-0275-038-0000	Sacto Regional Transit Dist	1908 Broadway	\$2,428.12
010-0216-004-0000	Scherf Stewart/Richard C Harvey	2014 X St	\$42.98
009-0237-028-0000	Schimpf Bypass Trust	500 Broadway	\$954.88
010-0216-005-0000	Scholz Jennifer	2018 X St	\$42.98
010 0215 004 0000	Schuhmeier Richard	1969 Burnett Way	\$209.88
010-0235-010-0000	Seeley Balbina P M/Lloyd F	2408 27Th St	\$42.98
009-0223-007-0000	Setzer Forest Products	230 Broadway	\$1,817.66
010-0216-013-0000	Sharma Family Trust	2011 Yale St	\$42.98
009-0266-001-0000	Shockley Michael L	2415 17Th St	\$42.98
010-0216-003-0000	Silva Casey N	2010 X St	\$42.98
009-0264-022-0000	Siu William/Susana	2401 16Th St	\$973.60
009-0266-002-0000	Smith Katherine	2411 17Th St	\$42.98
010-0241-015-0000	So Telline	2731 Broadway	\$310.22
010-0241-013-0000	Solomon Marcel	2416 28Th St	\$147.80
010-0223-003-0000	Spears Rick D/Jose Guadalupe Jimenez Jr	2405 23Rd St	\$42.98
010-0235-009-0000	Spurgin Bill	2404 27Th St	\$42.98
010-0211-002-0000	Staley William Barrett	2409 18Th St	\$42.98
010-0236-017-0000	State Of California	2400 Broadway	\$12,140.54
009-0267-004-0000	Sue Ye Fong Trust	1710 Broadway	\$483.24
009-0235-008-0000	Tan Goulin/Yong Di Huong	501 Broadway	\$620.44
010-0235-013-0000	Tang Otto/Diana/Michael H	2420 27Th St	\$42.98
009-0291-020-0000	Target Corp	2505 Riverside Bl	\$21,679.14
009-0252-010-0000	Taylor Stephanie S/William H	2422 13Th St	\$288.96
009-0253-001-0000	Taylor Stephanie S/William H	2411 13Th St	\$310.22
010-0212-017-0000	Tera Properties Llc	1814 Broadway	\$1,141.68
010-0241-016-0000	Theresa L Sacco Family Revocable Trust	2721 Broadway	\$310.22
010-0241-017-0000	Theresa L Sacco Family Revocable Trust	2719 Broadway	\$310.22
009-0266-024-0000	Thiebaud Family Trust	1714 X St	\$628.82
010-0243-022-0000	Three Oaks Properties L P	2431 28Th St	\$616.56
010-0243-023-0000	Three Oaks Properties L P	2811 Broadway	\$2,153.62
010-0231-008-0000	Timothy W Adams Family Trust	2420 X St	\$310.22
010-0233-003-0000	Tom Family Revocable Survivors Trust/Etal	2500 X St	\$42.98
010-0216-001-0000	Tu Carol	2000 X St	\$42.98
009-0244-022-0000	Ulrich/Susan K Pelz 1996 Family Trust/Etal	1049 Broadway	\$864.24
010-0213-011-0000	Union Pacific Railroad Company	0 Broadway	\$639.50

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010-0275-039-0000	Union Pacific Railroad Company	1920 Broadway	\$1,925.52
009-0264-024-0000	UOP Investors Llc	1601 Broadway	\$1,233.66
009-0265-012-0000	UOP Investors Llc	2500 16Th St	\$587.64
009-0265-016-0000	UOP Investors Llc	Land Park Dr	\$585.42
010-0223-011-0000	Vanguard Capital Investments Llc	2410 24Th St	\$42.98
010-0242-021-0000	Vellanoweth Family Properties Llc	2716 Broadway	\$261.74
010-0223-002-0000	Victor F Wong 1998 Trust/Kenneth J Wong/Etal	2409 23Rd St	\$147.80
009-0266-009-0000	Viola A Andrade 1996 Revocable Trust	1726 X St	\$42.98
010-0223-012-0000	Viruet Robert/Luzie L Harvillo	2414 24Th St	\$147.80
010-0231-010-0000	Wicks John J/Dagmar Brenner-Wicks	2404 25Th St	\$42.98
010-0231-004-0000	Wiget Steven R	2404 X St	\$42.98
010-0221-006-0000	Wilcox Mark S	2114 X St	\$92.12
010-0211-004-0000	William Y/Jane C Chan Revocable Trust	1804 X St	\$42.98
009-0267-001-0000	Wong Family Benevolent Assn	1700 Broadway	\$290.88
009-0244-005-0000	Wong Family Revocable Trust	1020 Yale St	\$85.06
009-0244-006-0000	Wong Family Revocable Trust	1024 Yale St	\$84.40
009-0244-017-0000	Wong Family Revocable Trust	1037 Broadway	\$35.46
009-0244-019-0000	Wong Family Revocable Trust	1031 Broadway	\$129.90
009-0244-021-0000	Wong Family Revocable Trust	0 Broadway	\$128.36
010-0218-007-0000	Wong Family Trust	21St St	\$22.86
010-0218-008-0000	Wong Family Trust	2530 21St St	\$209.88
009-0266-020-0000	Wong Howard	1714 X St Broadway	\$39.78
010-0221-023-0000	Wunderlich Mary J	2400 22Nd St	\$620.44
009-0252-009-0000	Yee Moo Kai Assn	1233 Broadway	\$287.82
010-0223-007-0000	Yendy Eng Trust	2316 X St	\$92.12
010-0241-014-0000	Yin Tong/Telline So	2422 28Th St	\$42.98
010-0223-009-0000	Yue Kui Jam/Jie Yun Situ/Jin Zhi/Yue Tao	2402 24Th St	\$42.98
009-0235-004-0000	Yuen Family 2008 Revocable Trust	523 Broadway	\$930.64
010-0233-006-0000	Yuen Family Revocable Trust	2514 X St	\$92.12
010-0233-007-0000	Yuen Family Revocable Trust	2516 X St	\$92.12
010-0233-023-0000	Yuen Family Revocable Trust	2523 Broadway	\$620.44