

**Meeting Date:** 2/10/2015

**Report Type:** Consent

**Report ID:** 2015-00054

**Title:** Resolution of Intention to Renew Downtown Sacramento Property and Business Improvement District No. 2014-06

**Location:** District 4

**Recommendation:** Pass a Resolution of Intention renewing the Downtown Sacramento Property and Business Improvement District (PBID) No. 2014-06 and setting a time and place of Public Hearing for April 14, 2015.

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

**Presenter:** None

**Department:** Finance

**Division:** Public Improvement Finance

**Dept ID:** 06001321

**Attachments:**

- 1-Description/Analysis
- 2-Background
- 3-Schedule of Proceedings
- 4-Resolution
- 5-Management District Plan

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**City Attorney Review**

Approved as to Form  
Michael W. Voss  
1/27/2015 3:23:45 PM

**Approvals/Acknowledgements**

Department Director or Designee: Leyne Milstein - 1/21/2015 5:32:45 PM

## Description/Analysis

**Issue Detail:** The property and business owners within the Downtown corridor have proposed to renew the Downtown Sacramento Property and Business Improvement District (PBID) for a ten-year term. Approval of the Resolution of Intention to renew the PBID will set the time and place for the Public Hearing on the renewal of the District and the proposed assessment and authorize staff to mail notices to all property owners within the District.

**Policy Considerations:** The goal of the PBID is to provide services to promote safety, maintenance, and economic development of the Downtown corridor in an effort to increase business development and revenue. The City will continue its current participation as owner of 44 parcels and 35 Redevelopment Agency Successor Agency (RASA) parcels in the PBID. The City Council delegated the authority to cast ballots in favor of the renewal on January 13, 2015.

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

**Rationale for Recommendation:** The existing PBID expires December 31, 2015. The actions in the recommended Resolution are required by the California Streets and Highways Code Part 7 (beginning with Section 36600) of Division 18.

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

There are 460 parcels in the PBID service area. The total PBID assessment budget for the first year is approximately \$2,716,642. If the PBID is renewed, the City and RASA will continue to participate as property owners. City-owned properties will have a total first year annual assessment of \$568,121, a decrease of \$24,871 from the current year, due to the sale of City-owned parcels within the Downtown Plaza. The assessment on RASA parcels will be \$42,484 in the first year, which is a decrease of \$19,737 over the current assessments due to parcels sold on the 700 block of K Street. As future sales of RASA properties occur, assessments will decrease accordingly.

Future assessment rates may be subject to an increase of no more than 5% annually. If the PBID is renewed, the annual budget will be adjusted to reflect the Council approved assessments and expenditure plans. Funds are currently budgeted for continued participation in the PBID.

**Local Business Enterprise (LBE):** Not applicable.

## BACKGROUND

The PBID was originally approved in 1995 as the first in the state under PBID Area Law of 1994. The PBID has since been renewed twice with the last renewal approved by City Council on June 14, 2005 for a ten-year term. The PBID property owners have successfully petitioned to renew the PBID for another ten-year term. If renewed, the PBID will continue to provide funding and the following services in the Downtown corridor:

- **Maintenance, Safety, and Nuisance Abatement:** regular litter removal services, patrols, liaison with Sacramento Police Department, on-demand graffiti removal, advocacy and planning efforts to help decrease homelessness, nuisance behavior control and crime prevention.
- **Business Development:** marketing and branding efforts to increase awareness of downtown businesses, retail and business recruitment activities to improve the marketability and overall profile of the PBID.
- **Administration and Contingency:** administration provides support to sustain the various services (maintenance, safety, nuisance abatement and business development). The contingency portion is included as a buffer to account for possible delinquent assessments.

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

Annual assessment rates are based on an allocation of program costs and a calculation per acre. Assessment rates may be subject to an increase of no more than 5 percent per year to respond to changes in the Consumer Price Index (CPI) and other program needs.

**DOWNTOWN SACRAMENTO PBID  
FY2015/16 Budget**

<b>Program</b>	<b>Zone A</b>	<b>Zone B</b>	<b>Zone C</b>	<b>Zone D</b>	<b>Zone E</b>	<b>Zone F</b>	<b>Total</b>
Maintenance	268,390.30	150,064.33	-	6,665.30	67,593.22	104,948.22	597,661.37
Safety	226,098.25	202,725.09	167,525.51	22,459.53	38,004.12	103,847.42	760,659.92
Nuisance Abatement	38,664.66	52,734.08	27,243.06	28,806.38	16,798.90	25,917.90	190,164.98
Business Development	169,627.87	150,319.72	56,463.03	108,407.32	48,034.43	91,975.41	624,827.78
Administration	149,340.98	118,116.68	53,386.72	35,346.94	36,216.52	69,421.40	461,829.24
Contingency Reserve	26,354.29	20,844.12	9,421.19	6,237.69	6,391.15	12,250.84	81,499.28
<b>Total</b>	<b>878,476.35</b>	<b>694,804.02</b>	<b>314,039.51</b>	<b>207,923.16</b>	<b>213,038.34</b>	<b>408,361.19</b>	<b>2,716,642.57</b>

**SCHEDULE OF PROCEEDINGS  
DOWNTOWN SACRAMENTO  
PROPERTY AND BUSINESS IMPROVEMENT DISTRICT #2014-06**

December 17, 2014      Petition Drive Kick-off

January 13, 2015      City Manager Signature Authority – City Council

January 28, 2015      Receive Signed Petitions

<b>February 10, 2015</b>	<b>Resolution of Intention to Renew – City Council</b>
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February 11, 2015      Record Boundary Map  
Mail, Publish Notice of Hearing, Management Plan, and Ballot

April 14, 2015      Public Hearing – City Council

April 23, 2015      Ballot Results – City Council

April 24, 2015      Record Notice of Assessment and Assessment Diagram

August 2015      Assessment Roll to County

## RESOLUTION NO.

Adopted by the Sacramento City Council

### INTENTION TO RENEW THE DOWNTOWN SACRAMENTO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT

#### BACKGROUND:

A. The property owners of the properties within the Downtown Sacramento Property and Business Improvement District (District) have submitted petitions asking that the City Council renew the District. Included with each petition was a Plan summary and a map showing the boundaries of the District (Proposed District Map). The Proposed District Map is entitled "Downtown Sacramento Property and Business Improvement District No. 2014-06." The petitions, the Proposed District Map, and the Plan are on file with the Public Improvement Financing Division (PIF Division) of the Department of Finance, designated by the City Clerk to be the repository of documents associated with special districts.

B. The City owns the following 44 properties within the proposed District:

002-0010-027-0000	006-0087-059-0000	006-0136-025-0000
002-0010-044-0000	006-0091-027-0001	006-0115-018-0000
006-0011-010-0000	006-0091-028-0001	006-0115-020-0000
006-0024-050-0000	006-0091-029-0000	006-0043-003-0000
006-0036-037-0000	006-0091-034-0001	
006-0041-013-0000	006-0091-035-0001	
006-0042-001-0000	006-0096-020-0000	
006-0044-001-0000	006-0096-021-0000	
006-0044-002-0000	006-0104-008-0000	
006-0044-003-0000	006-0104-009-0000	
006-0044-004-0000	006-0115-016-0001	
006-0044-005-0000	006-0115-017-0000	
006-0062-001-0000	006-0115-019-0000	
006-0071-021-0000	006-0133-021-0000	
006-0071-039-0000	006-0135-028-0000	
006-0075-003-0000	006-0135-029-0000	
006-0087-033-0000	006-0136-019-0000	
006-0087-040-0000	006-0136-020-0000	
006-0087-051-0000	006-0136-023-0000	
006-0087-055-0000	006-0136-024-0000	

- C. The City Council finds that the City has received the petitions signed by the property owners in the proposed District who will pay more than 50 percent of the proposed total assessment. The City Council thus accepts the petitions and intends to establish the District and to levy an assessment on real property within the District Boundaries in accordance with the Property and Business Improvement District Law of 1994 (PBID Law) and Sacramento City Code Section 3.92.050.
- D. Attached hereto as Exhibit C and incorporated herein by this reference is the Downtown Sacramento PBID No. 2014-06 District Management Plan (Plan) and Engineer's Report, which provides for safe and physical enhancement, and economic development with the intent of increasing the commercial activity and overall image of the Downtown corridor.
- E. At the direction of the City Council, the Fiscal Manager of the PIF Division for the proceedings for renewal of this District has filed the Plan with the PIF Division, which was prepared in accordance with the provisions of Streets and Highways Code Section 36622.
- F. The City Council preliminarily finds that the Plan satisfies all of the requirements of Streets and Highways Code Section 36622. The Plan provides for the following improvements and services within the District, all of which are intended to make the District safer, cleaner, and increase the commercial activity: (1) Maintenance, Safety and Nuisance Abatement: safety and maintenance program to provide regular litter removal services, patrols, liaison with Sacramento Police Department, on-demand graffiti removal, advocacy and planning efforts to help decrease homelessness, nuisance behavior control and crime prevention; (2) Business development: marketing and branding efforts to increase awareness of downtown businesses, retail and business recruitment activities to improve the marketability and overall profile of the PBID; and (3) Administration and Contingency: administration provides support to sustain the various services (maintenance, safety, nuisance abatement and business development). The contingency portion is included as a buffer to account for possible delinquent assessments. The Plan proposes to fund these improvements and services through the levy of a benefit assessment on real property within the District.

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

- Section 1     The City Council finds and determines that the recitals set forth above are true.
- Section 2     The City Manager is authorized to make any necessary budgetary adjustments associated with the approved District budget for FY2015/16.
- Section 3     The City Council finds that the property owners representing over 50 percent of the total assessment amounts signed the petitions requesting the renewal process be undertaken. The City Council thus accepts the

petitions and intends to renew the District and to levy an assessment on real property within the District boundaries in accordance with the PBID Law and Sacramento City Code Section 3.92.050. The cost per parcel varies based on benefit zone location, parcel size and building square footage. Assessment rates may be subject to an increase of no more than 5 percent per year. In the first year of the ten-year term, the proposed total assessment is approximately \$2,716,642, as shown on Exhibit B.

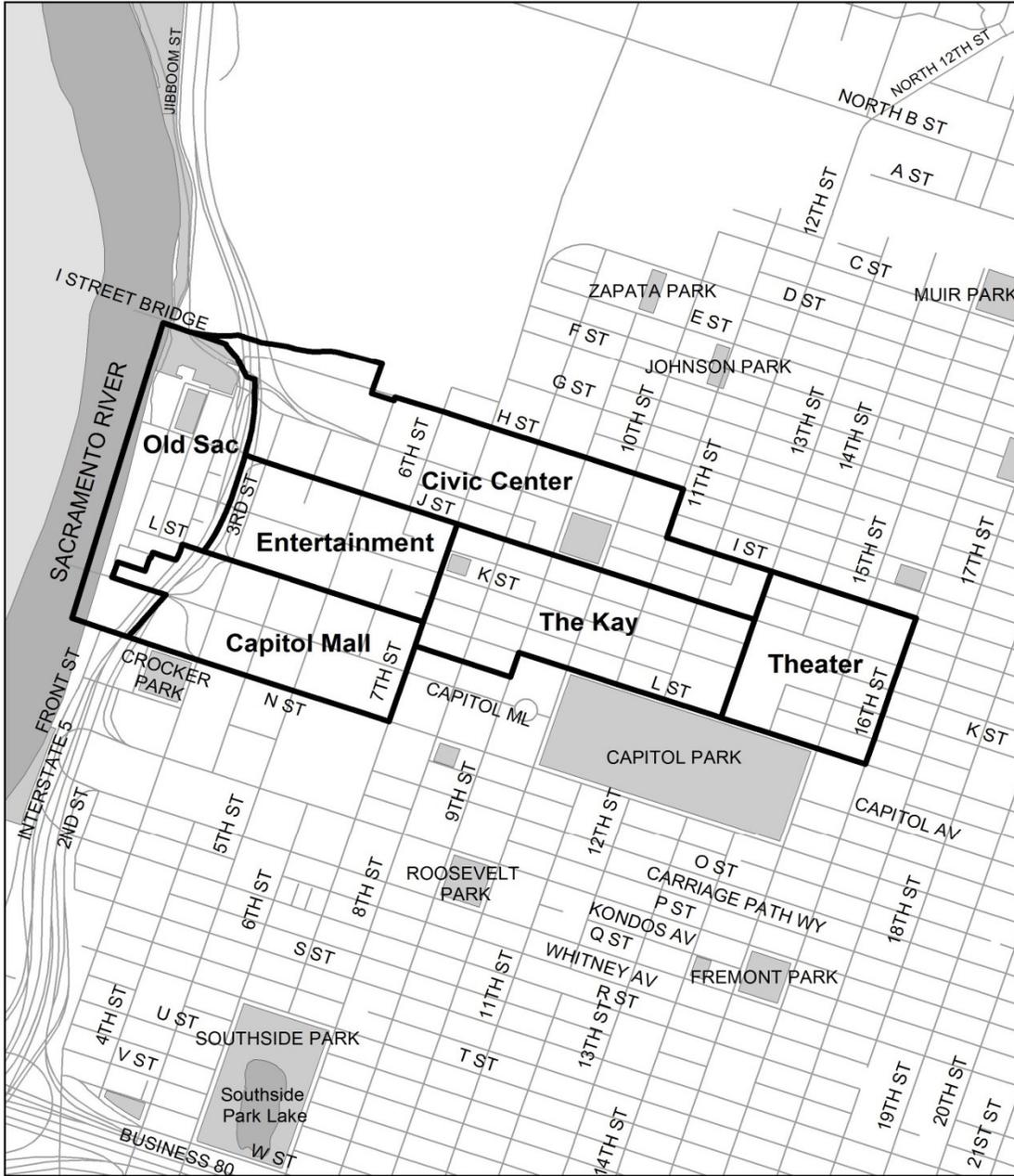
- Section 4 The City Council preliminarily finds that the Plan satisfies all requirements of Streets and Highway Code Sections 36622 and 36660 and preliminarily approves the Engineer's Report contained within the Plan.
- Section 5 The exterior boundaries of the District are shown on the Proposed District Map attached to this resolution as Exhibit A.
- Section 6 No bonds will be issued for the District.
- Section 7 The time and place for the public hearing on the renewal of the District and the proposed assessment is set for April 14, 2015, at 6:00 p.m. in the City Council Chambers, New City Hall, 915 "I" Street (first floor), Sacramento, California. The City Council may continue the public hearing from time to time.
- Section 8 The City Clerk is directed to give notice of the time and place of the public hearing in accordance with Streets and Highways Code Section 36623. The City Clerk is to do this by mailing (or causing to be mailed) written notices and assessment ballots in the time, form, and manner provided by Government Code Section 53753 to all persons who own real property that is within the District and will be subject to the proposed assessment. The forms of the notices and ballots must be approved by the City Attorney. The City Clerk is further directed to file an affidavit with the City Council when all notices and ballots have been mailed, setting forth the time and manner of her compliance with the requirements of law for mailing the notices and ballots.
- Section 9 At the public hearing, the City Council will consider all objections or protests to the proposed assessment, and any interested person will be permitted to present written or oral testimony. At the conclusion of the public hearing, all ballots submitted and not withdrawn will be tabulated in accordance with Government Code Section 53753.

**Table of Contents:**

- Exhibit A: Proposed District Map  
Exhibit B: Proposed Assessment Budget and Parcel Assessment  
Exhibit C: Management District Plan and Engineer's Report

# EXHIBIT A

## Downtown Sacramento Property and Business Improvement District (PBID) 2014-06



City of  
**SACRAMENTO**  
Finance Department  
B Mueller 11/10/14

 Downtown Sacramento PBID

 Parks

0 0.125 0.25 0.5 Miles



**EXHIBIT B**

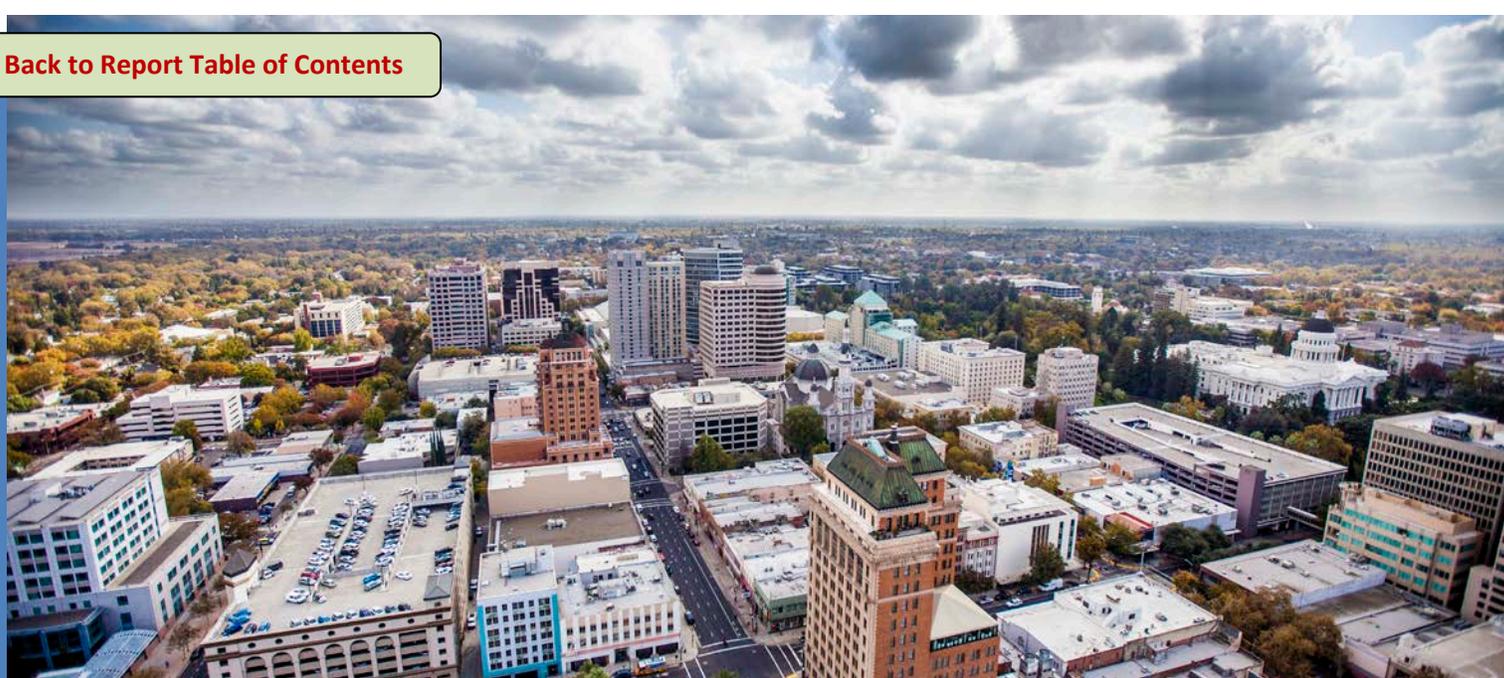
**DOWNTOWN SACRAMENTO (FUND 2221)  
PROPERTY AND BUSINESS IMPROVEMENT DISTRICT  
FY2015/16 DISTRICT FUND BUDGET OF THE CITY  
& PARCEL ASSESSMENT**

Estimated Beginning Fund Balance	\$0
Total Assessed to Property (Business) Owners	<u>\$2,716,643</u>
Total Resources	<u>\$2,716,643</u>
PBID	
Activities	
Estimated Disbursement	\$2,710,207
Administrative Costs	
Public Improvement Financing	
Administration	\$5,000
Parcel reporting	\$166
Accounting	
Administration	\$952
County Billing	<u>\$318</u>
Total Expenditures	<u>\$2,716,643</u>
Estimated Ending Fund Balance	<u>\$0</u>
Year-Over-Year Change in Fund Balance	<u>\$0</u>

**FY2015/16 Parcel Assessment**

<b>Benefit Zone</b>	<b>Initial Parcel Assessment Rate (\$/sqft/yr)</b>	<b>Initial Building Assessment Rate (\$/sqft/yr)</b>
A – The Kay	\$0.18	\$0.09
B – Civic Center	\$0.16	\$0.08
C – Old Sacramento	\$0.19	\$0.10
D – Capitol Mall	\$0.07	\$0.03
E – Entertainment	\$0.12	\$0.06
F – Theater	\$0.15	\$0.08

Annual assessment rates are based on an allocation of program costs and a calculation of parcel square footage. Assessment rates may be subject to an increase of no more than 5 percent per year based upon the February Consumer Price Index for San Francisco All Urban Consumers. 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.



# DOWNTOWN SACRAMENTO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT

*Prepared pursuant to the Property and Business Improvement District Law of 1994,  
Streets and Highways Code section 36600 et seq.*

**2016-  
2025**

**MANAGEMENT  
DISTRICT PLAN  
& ENGINEER'S  
REPORT**

**DISTRICT NO.  
2014-06**

December 17, 2014

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Prepared by Civitas  
[www.civitasadvisors.com](http://www.civitasadvisors.com)  
 (800)999-7781



## I. OVERVIEW

The Downtown Sacramento Property and Business Improvement District (DSPBID) is a benefit assessment district that was formed in 1995 to provide improvements and activities which constitute and create a special benefit to assessed parcels. The District is reaching the end of its current term; as required by state law, property owners have created this Management District Plan (Plan) to renew the DSPBID

**Location:** The District generally includes parcels in the Downtown Sacramento area. The approximate District boundaries are the Sacramento River on the west, H Street on the north, 16<sup>th</sup> Street on the east, and portions of N Street and L Street on the south. The District has further been divided into six benefit zones as detailed in Section IV.

**Purpose:** The purpose of the DSPBID is to provide activities and improvements which constitute and create a special benefit to assessed parcels. The DSPBID will provide maintenance, safety, nuisance, business development, and related administration directly and only to assessed parcels within its boundaries.

**Budget:** The DSPBID annual assessment for the initial year of its ten-year operation is anticipated to be \$2,716,642.58. The annual budget may be subject to an increase in assessment rates of no more than five percent (5%) per year. The annual assessment will be supplemented by non-assessment funds so that the total annual budget for the initial year of its operation is anticipated to be \$3,361,585.89.

**Cost:** The cost to each parcel owner within the District boundaries is based on parcel size, building size, and benefit zone. Assessment rates may be subject to an increase of no more than approximately five percent (5%) per year, as shown in Appendix 2. That portion of parcel size and building size which is tax-exempt, as shown on the County Assessor's records, will be assessed at a rate equal to 50% of the standard rate for the applicable zone. Parcels in Zone E which do not have frontage along a major street, as further detailed in Section VII(B), will be assessed \$0.066 per parcel square foot and \$0.033 per building square foot. Entertainment and sports complexes will be assessed the standard rate for the applicable zone based on building footprint, rather than building square footage. The initial assessment rates are:

Benefit Zone	Initial Parcel Assessment Rate (\$/sqft/yr)	Initial Building Assessment Rate (\$/sqft/yr)
A – The Kay	\$0.180	\$0.090
B – Civic Center	\$0.160	\$0.080
C – Old Sacramento	\$0.190	\$0.095
D – Capitol Mall	\$0.066	\$0.033
E – Entertainment	\$0.122	\$0.061
F – Theater	\$0.154	\$0.077

**Renewal:** DSPBID renewal requires submittal of petitions from property owners representing more than 50% of the total assessment. Proposition 218 requires a ballot vote in which more than 50% of the ballots received, weighted by assessment, be in support of the DSPBID.

**Duration:** The renewed DSPBID will have a ten-year-life beginning January 1, 2016 through December 31, 2025. Near the expiration of the District, the petition, ballot, and City Council hearing process must be repeated for the DSPBID to again be renewed.

**Management:** The Downtown Sacramento Partnership will continue to serve as the Owners' Association for the DSPBID.

## II. BACKGROUND

The International Downtown Association estimates that more than 1,500 Property and Business Improvement Districts (PBIDs) currently operate throughout the United States and Canada. PBIDs are a time-tested tool for property owners who wish to come together and obtain collective services which benefit their properties.

PBIDs provide supplemental services in addition to those provided by local government. They may also finance physical and capital improvements. These improvements and activities are concentrated within a distinct geographic area and are funded by a special parcel assessment. Services and improvements are only provided to those who pay the assessment.

Although funds are collected by the local government, they are then directed to a private nonprofit. The nonprofit implements services and provides day-to-day oversight. The nonprofit is managed by a Board of Directors representing those who pay the assessment, to help ensure the services meet the needs of property owners and are responsive to changing conditions within the PBID.

PBIDs all over the globe have been proven to work by providing services that improve the overall viability of commercial districts, resulting in higher property values, lease rates, occupancy rates, and sales volumes.

The DSPBID will be renewed pursuant to a state law that took effect in January of 1995. The “Property and Business Improvement District Law of 1994,” which was signed into law by Governor Pete Wilson, ushered in a new generation of Property and Business Improvement Districts in California. The Downtown Sacramento PBID was the first district to be created under this law. Key provisions of the law include:

- Allows a wide variety of services which are tailored to meet specific needs of assessed properties in each individual PBID;
- Requires property owner input and support throughout the renewal process;
- Requires written support on a petition from property owners paying more than 50% of proposed assessments, and approval by a majority of returned ballots;
- Allows for a designated, private nonprofit corporation to manage funds and implement programs, with oversight from property owners and the City;
- Requires limits for assessment rates to ensure that they do not exceed the amount owners are willing to pay; and
- Requires the PBID be renewed after a certain time period, making it accountable to property owners.

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

### III. ACCOMPLISHMENTS

The mission of the Downtown Sacramento PBID is to establish Downtown Sacramento as the vibrant arts, entertainment, business and cultural destination of the greater Sacramento region through effective public-private collaboration for the benefits of residents, visitors and investors.

**In the past decade, more than \$1.1 billion in private and public investments have been made in the downtown core.** The following timeline illustrates key DSPBID accomplishments.

1994 Downtown Sacramento PBID earns property owner approval

1996 Downtown Sacramento PBID launches first year of service and becomes the first PBID in the State of California

2006 DSP adds market research services for property owners and stakeholders

DSP launches serial inebriate program to reduce repeat offences of public inebriation in the urban core



2004 DSP launches Navigator homeless outreach program

DSP launches inaugural Dine Downtown Restaurant week promotion

2005 DSP receives 90% approval rating from property owners to renew the PBID for another 10 year term

Navigator homeless outreach team achieves 81% success rate

Incidences of graffiti in Downtown decreased by 70% between 2001-2005

2006 DSP partners with District Attorney's Office to create a dedicated Downtown Community Prosecutor

2009 DSP completes Downtown Retail Activation study

DSP launches social media presence

2011 DSP launches retail recruitment and retention program and recruits 88% of downtown's new businesses in 2011

2012 PBID crime levels decrease by 25%

2013 DSP launches Calling All Dreamers business competition

2014 Navigator homeless outreach team achieves an 88% success rate

DSP initiates downtown office study



## **V. SERVICES & BUDGET**

### **A. Service Plan**

The renewed District will provide particular and distinct activities and improvements that constitute and create a special benefit to assessed parcels. All of the activities and improvements are above and beyond those provided by local government agencies, are aimed to constitute and provide special benefits directly and only to assessed parcels, and will not be provided directly to the public-at-large or non-assessed parcels within or adjacent to the District boundaries. Each of the activities is focused on removing barriers and creating incentives that promote economic activity to attract investment and increase commerce throughout Downtown.

The frequency and level of activities and improvements provided to individual parcels will vary based on benefit zone, but will be consistent within each benefit zone.

#### **1. Maintenance**

The purpose of the maintenance program is to create and maintain a clean, inviting, usable District for the special benefit of the assessed parcels. The distinct maintenance activities to be provided constitute and create special benefits to assessed parcels.

A Clean Streets maintenance team will regularly patrol and service the District. The team may provide the following services:

- Pressure washing sidewalks adjacent to assessed properties on a regular basis
- Regular litter removal services, including garbage, debris, and leaves
- On-demand graffiti removal services

#### **2. Safety**

The safety programs will be provided directly to the assessed parcels throughout the District. The goal of the program is to increase usability of assessed parcels and address issues which discourage property owners, tenants and customers from visiting assessed parcels, ultimately constituting and providing unique, special benefits to assessed parcels.

Navigator homeless outreach teams and Guides will be deployed throughout the District on a regular schedule. They may:

- Provide directions and assistance to pedestrians in need throughout Downtown to assist them in accessing the assessed parcels
- Support crime prevention on assessed parcels by working closely with the Sacramento Police Department
- Welcome visitors and employees to create a sense of place and serve as a deterrent to safety issues on assessed parcels
- Respond and work to reduce nuisance behaviors caused by the homeless presence which can deter tenants and customers on assessed parcels

#### **3. Nuisance Abatement**

Nuisance abatement services will be provided directly to the assessed parcels throughout the District. The goal of the services is to increase usability of assessed parcels and address issues which discourage property owners, tenants, and customers from visiting assessed parcels, ultimately constituting and providing unique, special benefits to assessed parcels.

The nuisance abatement program may include:

- A community prosecutor to coordinate with various local agencies, address nuisance issues that have occurred, and serve as a deterrent to future issues
- Coordination and regular communication with the Sacramento Police Department to reduce response times and serve as a deterrent
- Establishment and maintenance of a radio network to ensure quick responses to incidents
- Coordination with the Sacramento Police Department's problem oriented policing strategies to address common issues throughout the District
- Space management improvements to encourage safety on assessed parcels
- Working with property owners and local agencies to address blighted areas
- Enhancing lighting and linkages to improve the pedestrian experience and increase access to assessed parcels at all times of day and night

#### **4. Business Development**

The business development program will seek to attract and retain tenants for the assessed parcels. The business development program may include:

- Retail and business recruitment activities to encourage businesses to locate on assessed properties including fostering start-up businesses located on assessed properties
- Market Research, and maintenance of a property database
- Advocacy for business-friendly policies on behalf of assessed parcels, including providing tools to refine the public process to attract capital investment throughout Downtown
- Staff who will serve as a liaison between property owners, brokers, tenants and government agencies to facilitate growth and retail development on assessed properties
- Establishment of a stakeholder committee to provide input and guidance on retail and business recruitment efforts
- Creation and distribution of information on available spaces
- Marketing and branding efforts to increase awareness of the assessed properties as desirable locations to shop, dine, work, live and otherwise conduct business
- Cooperative marketing efforts with Downtown businesses to increase visitation and commerce on the assessed parcels
- Creating an active evening and weekend environment to increase commerce on the assessed parcels
- Sponsorship and promotion of special events that attract potential customers and tenants to assessed parcels, including participating in the City's Events Review Board to represent the assessed parcels' best interests

#### **5. Administration**

The administration portion of the budget will be utilized for administrative costs associated with providing the services. Those costs may include rent, telephone charges, legal fees, accounting fees, postage, administrative staff, insurance, and other general office expenses.

#### **6. Contingency Reserve**

The contingency line item is included as a buffer to account for delinquent assessments. If any funds allocated to contingency are collected, they may be used as a reserve. Changes in parcel data, increasing service costs, delinquencies, and other issues may change the revenue and expenses. The reserve, if any, is intended to buffer the organization for unexpected changes in revenue, and allow the DSPBID to fund other program expenses or renewal costs. If at the end

of the District’s term there are funds remaining and property owners wish to renew, those funds may be used for the costs of renewing the District.

**B. Services by Zone**

Each benefit zone will receive a different level of services based on its particular needs. The services to be provided in each benefit zone are shown below. In short, each zone will receive all of the services, except that Old Sacramento will not receive maintenance services.

Zone	Maintenance	Safety	Nuisance Abatement	Business Development	Administration
A – The Kay	✓	✓	✓	✓	✓
B – Civic Center	✓	✓	✓	✓	✓
C – Old Sacramento		✓	✓	✓	✓
D – Capitol Mall	✓		✓	✓	✓
E – Entertainment	✓	✓	✓	✓	✓
F – Theater	✓	✓	✓	✓	✓

**C. Annual Budget**

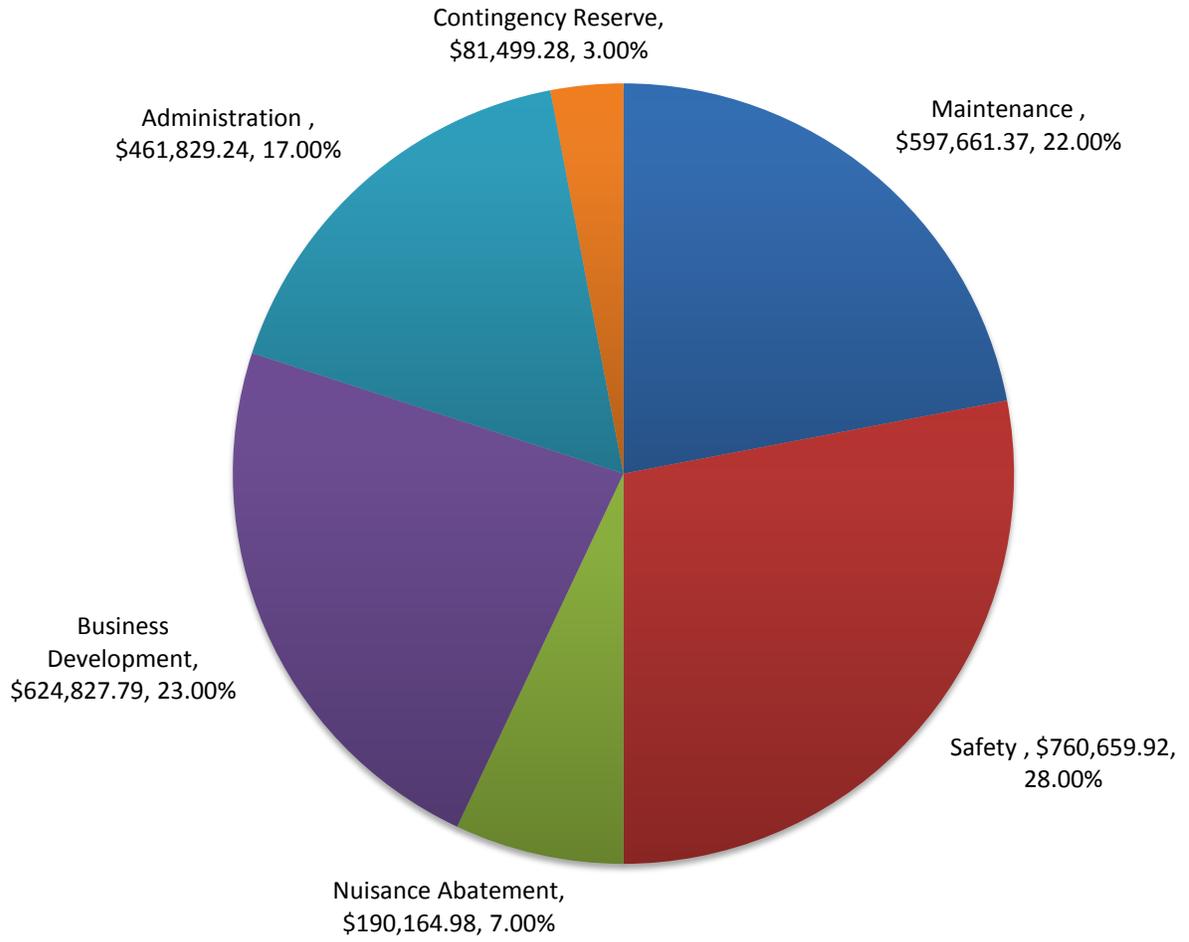
A projected ten-year budget for the DSPBID is provided below. The overall budget shall remain consistent with this Plan. In the event of a legal challenge, assessment funds may be used to defend the DSPBID. The annual budget is based on the following assumptions:

1. The cost of providing improvements and activities may vary depending upon the market cost for those improvements and activities. Expenditures may require adjustment up or down to continue the intended level of improvements and activities. Funds not spent in any given year may be rolled over to the next year.
2. The assessment rate may be subject to annual increases that will not exceed five percent (5%) per year. Increases will be determined by the Downtown Sacramento Partnership Board and will vary each year. The projections below illustrate the maximum annual five percent (5%) increase for all budget items.
3. The Downtown Sacramento Partnership Board shall annually have the ability to re-allocate up to fifteen percent (15%) of the budget allocation by line item within the budgeted categories. Any change will be submitted by the Downtown Sacramento Partnership Board and submitted with the Annual Report.
4. Funds may only be spent on improvements and activities provided in the benefit zone from which the funds were derived. Budgets for each zone can be moved between categories, but overall zone budgets cannot be moved between zones.

**D. Annual Budget**

The total anticipated assessment for 2016 is \$2,716,642.58. The breakdown of the assessment fund budget is shown in the following chart. The assessment funding will be supplemented by non-assessment funds so that the total service budget for improvements and activities within the District for 2016 is \$3,361,585.59. The total of non-assessment and assessment funds, and the determination of special and general benefit, is included in the Engineer’s Report.

# 2016 Assessment Budget



**E. Assessment Budget by Benefit Zone**

The table below demonstrates the amount of assessment proposed to be spent on each service in each zone in the initial year.

	A	B	C	D	E	F	Total
Maintenance	\$268,390.30	\$150,064.33	\$-	\$6,665.30	\$67,593.22	\$104,948.22	\$597,661.37
Safety	\$226,098.25	\$202,725.09	\$167,525.51	\$22,459.53	\$38,004.12	\$103,847.42	\$760,659.92
Nuisance Abatement	\$38,664.66	\$52,734.08	\$27,243.06	\$28,806.38	\$16,798.90	\$25,917.90	\$190,164.98
Business Development	\$169,627.87	\$150,319.72	\$56,463.03	\$108,407.32	\$48,034.43	\$91,975.41	\$624,827.79
Administration	\$149,340.98	\$118,116.68	\$53,386.72	\$35,346.94	\$36,216.52	\$69,421.40	\$461,829.24
Contingency Reserve	\$26,354.29	\$20,844.12	\$9,421.19	\$6,237.69	\$6,391.15	\$12,250.84	\$81,499.28
<b>Zone Total</b>	<b>\$878,476.36</b>	<b>\$694,804.02</b>	<b>\$314,039.51</b>	<b>\$207,923.16</b>	<b>\$213,038.34</b>	<b>\$408,361.19</b>	<b>\$2,716,642.58</b>

**F. Annual Estimated Assessment Budget**

The assessment budget below assumes the maximum annual assessment rate increase of five percent (5%) is enacted and that there are no changes to the parcel data.

Year	Budget
2016	\$2,716,642.58
2017	\$2,852,474.71
2018	\$2,938,048.95
2019	\$3,026,190.42
2020	\$3,116,976.13
2021	\$3,210,485.42
2022	\$3,306,799.98
2023	\$3,406,003.98
2024	\$3,508,184.10
2025	\$3,613,429.62

## **VI. GOVERNANCE**

### **A. Owners' Association**

The City Council, through adoption of this Management District Plan, has the right, pursuant to Streets and Highways Code §36651, to identify the body that shall implement the proposed programs, which shall be the Owners' Association of the DSPBID as defined in Streets and Highways Code §36614.5. The City Council has determined that the Downtown Sacramento Partnership shall continue to serve as the Owners' Association described in Streets and Highways Code §36651. The Board of Directors of the Partnership and its staff are charged with the day-to-day operations of the District.

A majority of the Partnership's Board of Directors must be parcel owners, or their authorized representatives, paying the assessment. In addition, the Board of Directors must represent a variety of interests within the DSPBID and respond to the needs of property owners from various benefit zones within the DSPBID.

The Board of Directors shall act in the best interests of all of the properties within the DSPBID. The diverse representation described above ensures that the interests of all of the properties in the DSPBID shall be fairly represented.

### **B. Brown Act & Public Records Act Compliance**

An Owners' Association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. The Owners' Association is, however, subject to government regulations relating to transparency, namely the Ralph M. Brown Act and the California Public Records Act. These regulations are designed to promote public accountability. The Owners' Association is considered a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of the Downtown Sacramento Partnership board of directors and certain committees must be held in compliance with the public notice and other requirements of the Brown Act. The Owners' Association is also subject to the record keeping and disclosure requirements of the California Public Records Act.

### **C. Annual Report**

The Downtown Sacramento Partnership shall present an annual report at the end of each year of operation to the City Council pursuant to Streets and Highways Code §36650 (see Appendix 1). The annual report is a prospective report for the upcoming year and must include:

1. Any proposed changes in the boundaries of the DSPBID or in any benefit zones or classification of property within the district;
2. The improvements and activities to be provided for that fiscal year;
3. The cost of improvements and activities to be provided for that fiscal year;
4. The method and basis of levying the assessment in sufficient detail to allow each real property owner to estimate the amount of the assessment to be levied against his or her property for that fiscal year;
5. The amount of any surplus or deficit revenues to be carried over from a previous fiscal year; and
6. The amount of any contributions to be made from sources other than assessments levied pursuant to this Plan.

## VII. ENGINEER'S REPORT

The District's parcel assessments will be imposed in accordance with the provisions of Article XIID of the California Constitution. Article XIID provides that "only special benefits are assessable,"<sup>1</sup> and requires the City to "separate the general benefits from the special benefits conferred on a parcel."<sup>2</sup> Special benefits are a "particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public-at-large."<sup>3</sup> Conversely, a general benefit is "conferred on real property located in the district or to the public-at-large."<sup>4</sup> Assessment law also mandates that "no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."<sup>5</sup>

The Engineer determined the total cost of the improvements and services, quantified the general benefit accruing to the public-at-large and parcels adjacent to and within the District, and separated that amount from the special benefit accruing to the assessed parcels. Then, the Engineer determined the proportionate special benefit derived by each parcel and allocated the cost of the improvements and services accordingly. The Engineer's determinations and detailed calculations are summarized in this report.

### A. Separation of General and Special Benefits

Each of the improvements and activities, and the associated costs and assessments within the District, were reviewed, identified, and allocated based on special and general benefits pursuant to Article XIID of the California Constitution. The assessment has been apportioned based on the proportional special benefits conferred to the assessed parcels located within the District boundaries as determined below.

#### 1. General Benefits

Unlike special benefits, which are conferred directly and only upon assessed parcels, a general benefit is conferred on the general public or non-assessed parcels. Existing City and other public services, which are provided to every person and parcel, everywhere within the City, are an example of a general benefit. Although the District's boundaries have been narrowly drawn and programs have been carefully designed to provide special benefits, and services will only be provided directly to assessed parcels, it is acknowledged that there will be general benefits as a result of the District's services.

The California Constitution mandates that "only special benefits are assessable, and an agency shall separate the general benefits from the special benefits."<sup>6</sup> "Generally, this separation and quantification of general and special benefits must be accomplished by apportioning the cost of a service or improvement between the two and assessing property owners only for the portion of the cost representing special benefits."<sup>7</sup> The first step that must be undertaken to separate general and special benefits provided by the District's services is to identify and quantify the general benefits. There are two bodies who can receive general benefits: the public-at-large within the District, and non-assessed parcels within and surrounding the District.

#### General Benefit to the Public-at-Large

The public-at-large within the District will receive general benefits as a result of the services being provided directly to parcels.

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<sup>1</sup> Cal. Const., art. XIII D, §4(a)

<sup>2</sup> Cal. Const., art. XIII D, §4(a)

<sup>3</sup> Id., §2(i)

<sup>4</sup> Cal. Const., art. XIII D §2(i)

<sup>5</sup> Cal. Const., art. XIII D, §4(a)

<sup>6</sup> Cal. Const., art. XIII D §4(a)

<sup>7</sup> Golden Hill v. San Diego

### *Intercept Survey*

To estimate the general benefit to the public-at-large, an intercept survey was conducted<sup>8</sup>. The survey was based on court decisions, Article XIII D of the California Constitution, the various parties' expertise in general and special benefit, and a review of surveys conducted in similar districts. To obtain a representative sample, the survey was conducted throughout the District, on several days, and at several different times of day. A map showing deployment of surveyors and a detailed description of survey dates and times are attached as Appendix 6.

State law indicates that "Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed."<sup>9</sup> However, "the mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits."<sup>10</sup> Further, "the value of any incidental or collateral effects that arise from the improvements, maintenance or activities of a property-based district and that benefit property or persons not assessed shall not be deducted from the entirety of the cost of any special benefit or affect the proportionate special benefit derived by each identified parcel."<sup>11</sup> Thus, although there may be some incidental benefit to persons using the assessed parcels, that incidental benefit is not considered a general benefit because it is inherently produced by activities that provide special benefits to the assessed parcels.

To determine the amount of general benefit accruing to the public at large, the intercept survey quantified the number of visitors who were engaged in business on assessed parcels and the number of visitors not engaged in business on assessed parcels. Those visitors engaged in business on assessed parcels, although they will receive incidental or collateral benefits, are considered representative of special benefits, because the District's purpose is to increase commerce via increased visitation. Those not engaged in business on assessed parcels enjoy the effects of the services without contributing to the economic viability of the assessed parcels, and are therefore considered representative of general benefit.

To gauge whether or not visitors were engaged in business on assessed parcels, they were asked to indicate how likely they were to engage in a series of parcel-related activities while in the District boundaries. Respondents indicated whether they were very likely, somewhat likely, slightly likely, or not at all likely to engage in various forms of parcel-related business.

Survey results were examined by Economic Planning Systems (EPS). Based on the survey results, EPS determined that the percentage of respondents representing general benefit was 6.21%. Further detail on the intercept survey and analysis can be found in Appendix 6. For purposes of this analysis, the Engineer has applied this ratio to the services to determine the value of the general benefit to the public at large.

### *Total General Benefit to the Public at Large*

To ensure that the assessment dollars do not fund general benefits to the public at large, that portion of the cost of services attributable to general benefit to the public will be paid for with funds not obtained through assessments. Therefore, based upon the intercept survey, the total value of the general benefit provided to the public at large not utilizing the assessed parcels is 6.21% of the total budget for each service category. Since all service categories are multiplied by the same ratio, the calculation is equal to 6.21% of the total District service budget of \$3,361,585.59, which is equal to

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<sup>8</sup> As suggested by the California Court of Appeal, Fourth District in Footnote 18 of *Golden Hill v. San Diego* (2011) Cal.App.4th 416

<sup>9</sup> Streets and Highways Code section 36601(h)(2)

<sup>10</sup> Ibid

<sup>11</sup> Streets and Highways Code section 36622(k)(2)

\$208,754.46. The breakdown of the general benefit to the public at large is included in the table on page 17.

#### General Benefit to Non-Assessed Parcels

Although they are only provided directly to the assessed parcels, the District's services will confer general benefits upon non-assessed parcels within and surrounding the District. One study examining property values in PBID areas found "no evidence of spill-over impacts (either good or bad) on commercial properties located just outside the BID's boundaries;"<sup>12</sup> however, the California Court of Appeals has stated that "services specifically intended for assessed parcels concomitantly confer collateral general benefits to surrounding properties."<sup>13</sup> Although the legislature has indicated that "the value of any incidental or collateral effects that arise from the improvements, maintenance, or activities of a property-based district and that benefit property or persons not assessed shall *not* be deducted from the entirety of the cost of any special benefit,"<sup>14</sup> it is reasonable to conclude that increased maintenance, safety, nuisance abatement, and business development within the District will have an impact on non-assessed parcels immediately adjacent to or within the District boundaries. The California Court of Appeals has noted that "the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement...or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement." Those derivative and indirect impacts are considered general benefits and will be quantified and separated.<sup>15</sup> Because services are provided only within the District and on its perimeter, parcels separated from the District by at least one intervening parcel will not receive spill over benefits.

As mentioned above, the total District service budget for 2016 is 3,361,585.59. After reducing the budget by the general benefit to the public (\$208,754.46), the remaining benefit to parcels is \$3,152,831.13. All parcels within and adjacent to the District have been assigned a benefit factor to mathematically represent the proportional special and general benefit and quantify the value of each. Since all assessed parcels within the District benefit from and receive all of the District's services, they have been assigned a benefit factor of 1.0. Parcels adjacent to the District have been assigned benefit factors as described in detail below. Because the services affect parcels as a whole, parcel size is an appropriate measure of the relative general benefit received by adjacent parcels and will be used in the below calculations by category for all parcels.

There are twenty-eight parcels within the District boundaries that are not assessed. These parcels have not been assigned a benefit factor. Twenty-seven of these parcels are placeholder parcel numbers with no actual lot size, due to current construction of the arena. The remaining parcel is zoned and used exclusively for single-family residential purposes, thus it will not benefit from the services because the services are designed to increase commercial occupancy and commercial activity, neither of which apply to parcels zoned and used exclusively for single family residential.

#### *Maintenance, Safety, and Nuisance Abatement*

Maintenance, safety, and nuisance abatement services will be provided directly and only to assessed parcels. Within the District boundaries, services will be provided along both sides of each street, with parcels along each side receiving 50% of the benefit provided by the service. Along the District perimeter, services will only be provided to the side of the street that fronts assessed parcels within the District boundaries. It is, however, reasonable to conclude that parcels abutting the non-serviced side of the street will receive spill-over benefits.

Since parcels along each side of the street receive 50% of the benefit provided by the service, and the non-assessed side of the street will not be serviced, it is our professional estimation that parcels

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<sup>12</sup> Furman Center for Real Estate & Urban Policy; The Impact of Business Improvement Districts on Property Values: Evidence from New York City (2007) p. 4

<sup>13</sup> Beutz v. Riverside (2010) 184 Cal.App.4th 1516

<sup>14</sup> Streets and Highways Code section 36622(k)(2)

<sup>15</sup> Tiburon v. Bonander (2009) 180 Cal.App.4th 1057, 1077

adjacent to the District will receive one-half of the standard benefit, or one-quarter of the total benefit provided to similarly-zoned inside parcels (50% x 50% = 25%). Based on this calculation, adjacent commercial parcels would have a benefit factor of 0.25 (1.00 x 25%).

The following table calculates the amount of benefit provided to parcels by the District security and maintenance services and separates that benefit value between special benefits provided to the assessed parcels and general benefits indirectly received by non-assessed parcels.

### Maintenance

<u>Location &amp; Use</u>	<u>Parcel Square Footage<sup>1</sup></u>	<u>Benefit Factor<sup>2</sup></u>	<u>Benefit Units<sup>3</sup></u>	<u>Benefit Percent<sup>4</sup></u>	<u>Benefit Value<sup>5</sup></u>	<u>Special Benefit</u>	<u>General Benefit</u>
Inside Commercial	7,565,319.0	1.000	7,565,319.00	82.63%	\$589,698.02	\$589,698.02	\$0.00
Inside Tax-Exempt	102,163.0	1.000	102,163.00	1.12%	\$7,963.35	\$7,963.35	\$0.00
Inside Residential	0.0	0.000	0.00	0.00%	\$0.00	\$0.00	\$0.00
Adjacent Commercial	5,938,052.0	0.250	1,484,513.00	16.21%	\$115,714.14	\$0.00	\$115,714.14
Adjacent Tax-Exempt	12,901.0	0.250	3,225.25	0.04%	\$251.40	\$0.00	\$251.40
Adjacent Residential	0.0	0.000	0.00	0.00%	\$0.00	\$0.00	\$0.00
<b>Subtotal</b>	<b>13,618,435.0</b>		<b>9,155,220.25</b>	<b>100.00%</b>	<b>\$713,626.91</b>	<b>\$597,661.37</b>	<b>\$115,965.54</b>

<sup>1</sup> Parcel Square Footage = the total square footage for each parcel location & use

<sup>2</sup> Benefit Factor = The benefit ratio described in the paragraph above for each parcel location & use

<sup>3</sup> Benefit Units = The linear feet multiplied by the benefit factor for each parcel location & use

<sup>4</sup> Benefit Percentage = The benefit units for each parcel location & use divided by the total benefit units for the District

<sup>5</sup> Benefit Value = The total Safety & Maintenance Services budget less General Benefit to the Public-at-Large multiplied by the benefit percentage for each parcel location & use

### Safety

<u>Location &amp; Use</u>	<u>Parcel Square Footage<sup>1</sup></u>	<u>Benefit Factor<sup>2</sup></u>	<u>Benefit Units<sup>3</sup></u>	<u>Benefit Percent<sup>4</sup></u>	<u>Benefit Value<sup>5</sup></u>	<u>Special Benefit</u>	<u>General Benefit</u>
Inside Commercial	7,565,319.0	1.000	7,565,319.00	82.63%	\$750,524.74	\$750,524.74	\$0.00
Inside Tax-Exempt	102,163.0	1.000	102,163.00	1.12%	\$10,135.18	\$10,135.18	\$0.00
Inside Residential	0.0	0.000	0.00	0.00%	\$0.00	\$0.00	\$0.00
Adjacent Commercial	5,938,052.0	0.250	1,484,513.00	16.21%	\$147,272.54	\$0.00	\$147,272.54
Adjacent Tax-Exempt	12,901.0	0.250	3,225.25	0.04%	\$319.96	\$0.00	\$319.96
Adjacent Residential	0.0	0.000	0.00	0.00%	\$0.00	\$0.00	\$0.00
<b>Subtotal</b>	<b>13,618,435.0</b>		<b>9,155,220.25</b>	<b>100.00%</b>	<b>\$908,252.42</b>	<b>\$760,659.92</b>	<b>\$147,592.50</b>

### Nuisance Abatement

<u>Location &amp; Use</u>	<u>Parcel Square Footage<sup>1</sup></u>	<u>Benefit Factor<sup>2</sup></u>	<u>Benefit Units<sup>3</sup></u>	<u>Benefit Percent<sup>4</sup></u>	<u>Benefit Value<sup>5</sup></u>	<u>Special Benefit</u>	<u>General Benefit</u>
Inside Commercial	7,565,319.0	1.000	7,565,319.00	82.63%	\$187,631.18	\$187,631.18	\$0.00
Inside Tax-Exempt	102,163.0	1.000	102,163.00	1.12%	\$2,533.79	\$2,533.79	\$0.00
Inside Residential	0.0	0.000	0.00	0.00%	\$0.00	\$0.00	\$0.00
Adjacent Commercial	5,938,052.0	0.250	1,484,513.00	16.21%	\$36,818.13	\$0.00	\$36,818.13
Adjacent Tax-Exempt	12,901.0	0.250	3,225.25	0.04%	\$79.99	\$0.00	\$79.99
Adjacent Residential	0.0	0.000	0.00	0.00%	\$0.00	\$0.00	\$0.00
<b>Subtotal</b>	<b>13,618,435.0</b>		<b>9,155,220.25</b>	<b>100.00%</b>	<b>\$227,063.09</b>	<b>\$190,164.97</b>	<b>\$36,898.12</b>

*Business Development*

Unlike maintenance, safety, and nuisance abatement, business development services are not provided via physical patrols within the District. Rather, the business development program is directed at improving occupancy rates and rents on assessed parcels. Although the programs will only feature assessed parcels and the buildings thereon, it is reasonable to conclude that there will be a minor, derivative and indirect benefit to parcels adjacent to the District. Because these services are highly focused, and are not physically provided along streets, it is our estimation that the adjacent parcels will receive a general benefit equal to ten percent (10%) of the standard benefit. Based on this estimation, adjacent commercial parcels would have a benefit factor of 0.10 (1.00 x 10%).

<b>Location &amp; Use</b>	<b>Parcel Square Footage<sup>1</sup></b>	<b>Benefit Factor<sup>2</sup></b>	<b>Benefit Units<sup>3</sup></b>	<b>Benefit Percent<sup>4</sup></b>	<b>Benefit Value<sup>5</sup></b>	<b>Special Benefit</b>	<b>General Benefit</b>
Inside Commercial	7,565,319.0	1.000	7,565,319.00	91.56%	\$616,502.47	\$616,502.47	\$0.00
Inside Tax-Exempt	102,163.0	1.000	102,163.00	1.24%	\$8,325.33	\$8,325.33	\$0.00
Inside Residential	0.0	0.000	0.00	0.00%	\$0.00	\$0.00	\$0.00
Adjacent Commercial	5,938,052.0	0.100	593,805.20	7.19%	\$48,389.55	\$0.00	\$48,389.55
Adjacent Tax-Exempt	12,901.0	0.100	1,290.10	0.02%	\$105.13	\$0.00	\$105.13
Adjacent Residential	0.0	0.000	0.00	0.00%	\$0.00	\$0.00	\$0.00
<b>Subtotal</b>	<b>13,618,435.0</b>		<b>8,262,577.30</b>	<b>100.00%</b>	<b>\$673,322.48</b>	<b>\$624,827.80</b>	<b>\$48,494.68</b>

*Administration and Contingency*

The Administration and Contingency budget items relate to the services and improvements to be provided. These costs have been allocated proportionally based upon the special and general benefit provided by each category, as detailed in the table below.

**Administration**

<b>Service Provided</b>	<b>Special Benefit Value to Parcels</b>	<b>General Benefit Value to Parcels</b>	<b>Total Benefit to Parcels</b>
Maintenance	\$597,661.37	\$115,965.54	\$713,626.91
Safety	\$760,659.92	\$147,592.50	\$908,252.42
Nuisance Abatement	\$190,164.97	\$36,898.12	\$227,063.09
Business Development	\$624,827.80	\$48,494.68	\$673,322.48
<b>TOTAL</b>	<b>\$2,173,314.06</b>	<b>\$348,950.84</b>	<b>\$2,522,264.90</b>
% of Benefit to Parcels	86.17%	13.8348%	100.00%
<b>Administration Budget</b>	<b>\$461,829.24</b>	<b>\$74,152.05</b>	<b>\$535,981.29</b>

**Contingency Reserve**

<b>Service Provided</b>	<b>Special Benefit Value to Parcels</b>	<b>General Benefit Value to Parcels</b>	<b>Total Benefit to Parcels</b>
Maintenance	\$597,661.37	\$115,965.54	\$713,626.91
Safety	\$760,659.92	\$147,592.50	\$908,252.42
Nuisance Abatement	\$190,164.97	\$36,898.12	\$227,063.09
Business Development	\$624,827.80	\$48,494.68	\$673,322.48
Administration	\$461,829.24	\$74,152.05	\$535,981.29
<b>TOTAL</b>	<b>\$2,635,143.30</b>	<b>\$423,102.89</b>	<b>\$3,058,246.19</b>
% of Benefit to Parcels	86.17%	13.8348%	100.00%

<b>Contingency Budget</b>	<b>\$81,499.28</b>	<b>\$13,085.66</b>	<b>\$94,584.94</b>
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*Total General Benefit to Parcels*

Based upon the above evaluations, the total value of the general benefit provided to non-assessed parcels adjacent to and within the District is shown below.

<b>Service Provided</b>	<b>General Benefit to Parcels</b>
Maintenance	\$115,965.54
Safety	\$147,592.50
Nuisance Abatement	\$36,898.12
Business Development	\$48,494.68
Administration	\$74,152.05
Contingency Reserve	\$13,085.66
<b>TOTAL</b>	<b>\$436,188.55</b>

Total General Benefit

Based upon the previous evaluations, in this Engineer’s professional estimation, the total value of the general benefit provided to the public-at-large, adjacent parcels, and non-assessed parcels within the District is shown below.

<b>Service Provided</b>	<b>General Benefit to Public</b>	<b>General Benefit to Parcels</b>	<b>Total General Benefit</b>
Maintenance	\$47,250.49	\$115,965.54	\$163,216.03
Safety	\$60,136.98	\$147,592.50	\$207,729.48
Nuisance Abatement	\$15,034.24	\$36,898.12	\$51,932.36
Business Development	\$44,581.86	\$48,494.68	\$93,076.54
Administration	\$35,488.26	\$74,152.05	\$109,640.31
Contingency Reserve	\$6,262.63	\$13,085.66	\$19,348.29
<b>TOTAL</b>	<b>\$208,754.46</b>	<b>\$436,188.55</b>	<b>\$644,943.01</b>

Non-Assessment Funding

The programs funded by the District receive additional non-assessment funding in the form of grants, corporate sponsorships, event income, and other miscellaneous funds. These funding sources are anticipated to equal or exceed the amount of general benefit conferred annually by the District’s services, \$644,943.01. These non-assessment funds will be used to pay for the general benefit provided by the District’s services, ensuring that parcel assessments will only be used to provide special benefits and “any additional costs of providing general benefits [are] not included in the amounts assessed.”<sup>16</sup>

**2. Special Benefit**

The services to be provided by the District constitute and convey special benefits directly to the assessed parcels. Assessment law requires that “the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the

<sup>16</sup> Streets and Highways Code section 36632(a)

property related service being provided.”<sup>17</sup> Further, “no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”<sup>18</sup> Special benefit “includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed.”<sup>19</sup>

To determine the total special benefit value to be conveyed to the assessed parcels, we deduct the general benefit value (\$644,943.01) from the total value of the services and improvements (\$3,361,585.59). The remaining \$2,716,642.58 is considered the special benefit to assessed parcels (the “Total Assessment”). The Total Assessment represents the total value of the special benefit to be provided by the services. The Total Assessment has been proportionally divided among the assessed parcels so that no assessment exceeds the reasonable cost of the proportional special benefit conferred on a parcel. The assessment rate has been designed to ensure that “properties that receive the same proportionate special benefit pay the same assessment.”<sup>20</sup>

<b>Service Provided</b>	<b>Total Benefit Value</b>	<b>General Benefit Value</b>	<b>Special Benefit to Assessed Parcels</b>
Maintenance	\$760,877.40	\$163,216.03	\$597,661.37
Safety	\$968,389.40	\$207,729.48	\$760,659.92
Nuisance Abatement	\$242,097.34	\$51,932.36	\$190,164.98
Business Development	\$717,904.33	\$93,076.54	\$624,827.79
Administration	\$571,469.55	\$109,640.31	\$461,829.24
Contingency Reserve	\$100,847.57	\$19,348.29	\$81,499.28
<b>TOTAL</b>	<b>\$3,361,585.59</b>	<b>\$644,943.01</b>	<b>\$2,716,642.58</b>

## **B. Assessment Methodology**

### **1. Base Formula**

Each parcel will be assessed based on proportional special benefits received. The variables used for the annual assessment formula are parcel size, building size, tax-exempt status, and benefit zone. These variables are all appropriate measures of the proportional special benefit because the need for services, level of services, and quantity of services are all relative to these variables; thus the special benefit provided to each parcel by the services can be proportionally measured using these variables.

#### Determination of Assessment Rates

“Because not all parcels in the district are identical in size...some will receive more special benefit than others.”<sup>21</sup> Each of the variables used relates directly to the service level and special benefit provided to each parcel. Parcel square footage is the size of the parcel, measured in square feet. Building square footage is the size of any buildings on the parcel, measured in square feet. Size is an appropriate measure of proportional special benefit because it relates directly to the quantity of services provided to the parcel, the highest and best use of a parcel, and reflects the long-term value implications of the District. The larger a parcel and the building thereon, the more services and benefit the parcel will receive.

<sup>17</sup> Cal. Const., art XIII D §4(a)

<sup>18</sup> *Ibid*

<sup>19</sup> Streets and Highways Code section 366.15.5

<sup>20</sup> *Tiburon v. Bonander* (2009) 180 Cal.App.4th 1057

<sup>21</sup> *Dahms v. Downtown Pomona* (2009) 173 Cal.App.4th 1201

The cost of providing services is primarily dependent upon the parcel size; building size plays a lesser role. Based on historical service provisions, it is our estimation that the ratio is approximately 2:1. Thus, the assessment rate applied to parcel size is twice that applied to building size.

To determine the assessment rates, the special benefit value was divided by the total assessable parcel and building square footage per zone, as shown in the tables below.

Parcel Group	Initial Parcel Size Budget	Parcel Square Footage	Initial Parcel Assessment Rate (\$/sqft/yr)
Zone A Standard	\$243,265.32 ÷	1,351,474 =	\$0.1800
Zone A Tax-Exempt	\$3,132.00 ÷	34,800 =	\$0.0900
Zone B Standard	\$283,298.03 ÷	1,770,613 =	\$0.1600
Zone B Tax Exempt	\$3,854.34 ÷	48,179 =	\$0.0800
Zone C Standard	\$185,231.00 ÷	974,900 =	\$0.1900
Zone C Tax Exempt	\$0.00 ÷	0 =	\$0.0950
Zone D Standard	\$61,770.52 ÷	935,917 =	\$0.0660
Zone D Tax Exempt	\$0.00 ÷	0 =	\$0.0330
Zone E Standard	\$79,886.33 ÷	654,806 =	\$0.1220
Zone E Tax Exempt	\$585.60 ÷	9,600 =	\$0.0610
Zone E Interior	\$29,975.29 ÷	454,171 =	\$0.0660
Zone F Standard	\$153,395.09 ÷	996,072 =	\$0.1540
Zone F Tax Exempt	\$737.97 ÷	9,584 =	\$0.0770

Parcel Group	Initial Building Size Budget	Building Square Footage	Initial Building Assessment Rate (\$/sqft/yr)
Zone A Standard	\$629,358.57 ÷	6,992,873 =	\$0.0900
Zone A Tax-Exempt	\$2,720.48 ÷	60,455 =	\$0.0450
Zone B Standard	\$399,201.84 ÷	4,990,023 =	\$0.0800
Zone B Tax Exempt	\$8,449.80 ÷	211,245 =	\$0.0400
Zone C Standard	\$128,808.51 ÷	1,355,879 =	\$0.0950
Zone C Tax Exempt	\$0.00 ÷	0 =	\$0.0475
Zone D Standard	\$146,152.64 ÷	4,428,868 =	\$0.0330
Zone D Tax Exempt	\$0.00 ÷	0 =	\$0.0165
Zone E Standard	\$96,147.83 ÷	1,576,194 =	\$0.0610
Zone E Tax Exempt	\$1,647.00 ÷	54,000 =	\$0.0305
Zone E Interior	\$4,796.29 ÷	145,342 =	\$0.0330
Zone F Standard	\$253,970.64 ÷	3,298,320 =	\$0.0770
Zone F Tax Exempt	\$257.49 ÷	6,688 =	\$0.0385

Summary of Assessment Rates

Therefore, the annual cost to parcels is as shown below. All assessment rates may be subject to an increase of no more than five (5%) percent per year. Maximum annual assessment rates are shown in Appendix 2. If you would like more information about parcel assessments, please call Civitas at (916)437-4300 or (800)999-7781.

Zone	Initial Parcel Assessment Rate	Initial Building Assessment Rate
A – The Kay	\$0.180	\$0.090
B – Civic Center	\$0.160	\$0.080
C – Old Sacramento	\$0.190	\$0.095
D – Capitol Mall	\$0.066	\$0.033
E – Entertainment	\$0.122	\$0.061
E – Entertainment (Interior)	\$0.0660	\$0.0330

Sample assessment calculations are shown in Appendix 3.

## **2. Tax-Exempt Parcels**

Because they do not have a commercial component, parcels that are tax-exempt, or the tax-exempt portion of parcels that are partially exempt, as shown on the County Assessor's records will be assessed at a rate equal to one-half (50%) of the standard rate for their respective benefit zones. These parcels will benefit in that they will be cleaner and safer, but they benefit to a lesser degree than parcels occupied by for profit businesses. It is our estimation that 50% is a reasonable representation of the differing degree of benefit between taxable and tax-exempt. The portion of a parcel or building that is tax-exempt for assessment purposes was determined based on assessor records. Sample parcel calculations for fully and partially tax-exempt parcels are shown in Appendix 3.

## **3. Condominium Parcels**

Condominium parcels are not considered exclusively zoned for residential purposes, and will benefit from services; therefore, they will be assessed. Condominium parcels will specially benefit in that they will be cleaner, safer, promoted to potential tenants, and more easily accessible and attractive to both current and future tenants. Each individual condominium is assessed its individual building square footage as shown on the county assessor's records, plus its proportional share of the parcel square footage as determined by its proportional share of the total building square footage.

## **4. Entertainment and Sports Complex Parcels**

Due to their unique building size and nature, entertainment and sports complex parcels will be assessed the appropriate benefit zone standard rate based on building footprint, rather than total building square footage. Building footprint is the square footage of the ground floor of the building.

## **5. Zone E Interior Parcels**

Due to the unique nature of the Entertainment Zone, streets within the zone will not be serviced. The level of services to be provided to Zone E Interior parcels is equivalent to that provided in Zone D. Thus, parcels that only have frontage along the interior streets (6th Street, Merchant Street, 5th Street, or 4th Street) will be assessed a lower rate commensurate with the benefit received. Parcels which have frontage along J Street, 7th Street, L Street, or 3rd Street will be assessed \$0.1220 per parcel square foot and \$0.0610 per building square foot. Parcels which do not have frontage along J Street, 7th Street, L Street, or 3rd Street will be assessed \$0.066 per parcel square foot and \$0.033 per building square foot.

## **6. Changes in Data**

It is the intent of this Plan and Engineer's Report that each parcel included in the District can be clearly identified. Every effort has been made to ensure that all parcels included in the District are consistent in the boundary description, the boundary map, and the assessment calculation table. However, if inconsistencies arise, the order of precedence shall be: 1) the assessment calculation table, 2) the boundary map, and 3) the boundary description.

If the ownership, parcel or building size, or zoning of a parcel changes during the term of this District, the assessment calculation may be modified accordingly.

## **C. Assessment Notice**

During the hearing process, an Assessment Notice will be sent to owners of each parcel in the DSPBID. The Assessment Notice provides an estimated assessment. The final individual assessment for any particular parcel may change, up or down, if the parcel size or zoning differ from those found on the Assessment Notice. A list of parcels to be included in the DSPBID is provided within Appendix 2.

**D. Time and Manner for Collecting Assessments**

As provided by State Law, the DSPBID assessment will appear as a separate line item on annual property tax bills prepared by the County of Sacramento. Parcels which do not receive property tax bills will be invoiced by the City. Property tax bills are generally distributed in the fall, and payment is expected by lump sum or installment. The County of Sacramento shall distribute funds collected to the City of Sacramento, which will then forward funds to the Owners' Association. Existing laws for enforcement and appeal of property taxes, including penalties and interest, apply to the assessments.

**E. Bonds**

Bonds will not be issued to finance services as a part of this PBID.

**F. Engineer's Certification**

I hereby certify, to the best of my knowledge and experience, that each of the identified benefiting parcels located within the Downtown Sacramento Property and Business Improvement District will receive a special benefit over and above the general benefits conferred and that the amount of the assessment is no greater than the proportional special benefits conferred on each assessed parcel, as described in this Engineer's Report.

Preparation of the Engineer's Report for the Downtown Sacramento Property and Business Improvement District was completed by:

  
\_\_\_\_\_  
Orin N. Bennett, PE  
State of California  
Registered Civil Engineer No. 25169  
  
\_\_\_\_\_  
JAN 13, 2015  
Date



**BEN|EN**  
TRUSTED ENGINEERING ADVISORS  
Bennett Engineering Services  
1082 Sunrise Avenue, Suite 100  
Roseville, California 95661  
T 916.783.4100  
F 916.783.4110  
www.ben-en.com

*This Engineer's Report is intended to be distributed as part of the Management District Plan in its entirety, including the Boundary Description (Section IV), the Assessment Calculation Table (Appendix 4), and the Boundary Map (Appendix 5). Reproduction and distribution of only Section VII of this Management District Plan violates the intent of this stamp and signature.*

# APPENDIX I – PBID LAW

## Property And Business Improvement District Law of 1994

*Cal Sts & Hy Code § 36600 (2014)*

\*\*\* This document is current through Urgency Chapter 391 of  
the 2014 Regular Session of the 2013-2014 Legislature  
and Propositions 41 and 42 approved June 2014

### § 36600. Citation of part

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

### § 36601. Legislative findings and declarations

The Legislature finds and declares all of the following:

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

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

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

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

### § 36602. Purpose of part

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

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

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

### § 36603.5. Part prevails over conflicting provisions

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

**§ 36604. Severability**

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

**§ 36605. [Section repealed 2001.]**

**§ 36606. "Assessment"**

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

**§ 36607. "Business"**

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

**§ 36608. "City"**

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

**§ 36609. "City council"**

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

**§ 36610. "Improvement"**

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

- (a) Parking facilities.
- (b) Benches, booths, kiosks, display cases, pedestrian shelters and signs.
- (c) Trash receptacles and public restrooms.
- (d) Lighting and heating facilities.
- (e) Decorations.
- (f) Parks.
- (g) Fountains.
- (h) Planting areas.
- (i) Closing, opening, widening, or narrowing of existing streets.
- (j) Facilities or equipment, or both, to enhance security of persons and property within the area.
- (k) Ramps, sidewalks, plazas, and pedestrian malls.
- (l) Rehabilitation or removal of existing structures.

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

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

**§ 36612. "Property"**

"Property" means real property situated within a district.

**§ 36613. "Activities"**

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

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

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

(c) Promotion of tourism within the district.

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

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

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

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

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

**§ 36614.5. "Owners' association"**

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

**§ 36615. "Property owner"; "Business owner"; "Owner"**

"Property owner" means any person shown as the owner of land on the last equalized assessment roll or otherwise known to be the owner of land by the city council. "Business owner" means any person recognized by the city as the owner of the business. "Owner" means either a business owner or a property owner. The city council has no obligation to obtain other information as to the ownership of land or businesses, and its determination of ownership shall be final and conclusive for the purposes of this part. Wherever this part requires the signature of the property owner, the signature of the authorized agent of the property owner shall be sufficient. Wherever this part requires the signature of the business owner, the signature of the authorized agent of the business owner shall be sufficient.

**§ 36616. "Tenant"**

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

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

This part provides an alternative method of financing certain improvements and activities. The provisions of this part shall not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes. Every

improvement area established pursuant to the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500) of this division) is valid and effective and is unaffected by this part.

### **§ 36620. Establishment of property and business improvement district**

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

#### **§ 36620.5. Requirement of consent of city council**

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

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

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

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

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

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

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

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

#### **§ 36622. Contents of management district plan**

The management district plan shall contain all of the following:

(a) If the assessment will be levied on property, a map of the district in sufficient detail to locate each parcel of property and, if businesses are to be assessed, each business within the district. If the assessment will be levied on businesses, a map that identifies the district boundaries in sufficient detail to allow a business owner to reasonably determine whether a business is located within the district boundaries. If the assessment will be levied on property and businesses, a map of the district in sufficient detail to locate

each parcel of property and to allow a business owner to reasonably determine whether a business is located within the district boundaries.

**(b)** The name of the proposed district.

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

**(d)** The improvements and activities proposed for each year of operation of the district and the maximum cost thereof. If the improvements and activities proposed for each year of operation are the same, a description of the first year's proposed improvements and activities and a statement that the same improvements and activities are proposed for subsequent years shall satisfy the requirements of this subdivision.

**(e)** The total annual amount proposed to be expended for improvements, maintenance and operations, and debt service in each year of operation of the district. If the assessment is levied on businesses, this amount may be estimated based upon the assessment rate. If the total annual amount proposed to be expended in each year of operation of the district is not significantly different, the amount proposed to be expended in the initial year and a statement that a similar amount applies to subsequent years shall satisfy the requirements of this subdivision.

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

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

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

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

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

**(k)** A list of the properties or businesses to be assessed, including the assessor's parcel numbers for properties to be assessed, and a statement of the method or methods by which the expenses of a district will be imposed upon benefited real property or businesses, in proportion to the benefit received by the property or business, to defray the cost thereof, including operation and maintenance.

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

**(1)** Added "and, if businesses are to be assessed, each business" in subd (a); **(2)** substituted "identify the affected lands and businesses" for "identify the lands" in the first sentence of subd (c); **(3)** added ", and debt service" in subd (e); **(4)** amended subd (f) by adding **(a)** "or business" after "property" twice in

the first sentence; and **(b)** the last sentence; **(5)** added the fourth sentence in subd (h); and **(6)** amended subd (k) by **(a)** adding "or businesses" after "property" wherever it appears; **(b)** adding "for any properties to be assessed,"; and **(c)** substituting "assessment on real property" for "the assessment".

### **§ 36623. Procedure to levy assessment**

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

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

**(c)** If a city council proposes to conduct a single proceeding to levy both a new or increased property assessment and a new or increased business assessment, the notice and protest and hearing procedure for the property assessment shall comply with subdivision (a), and the notice and protest and hearing procedure for the business assessment shall comply with subdivision (b). If a majority protest is received from either the property or business owners, that respective portion of the assessment shall not be levied. The remaining portion of the assessment may be levied unless the improvement or other special benefit was proposed to be funded by assessing both property and business owners.

### **§ 36624. Changes to proposed assessments**

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

### **§ 36625. Resolution of formation**

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

**(1)** A brief description of the proposed activities and improvements, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property, businesses, or both within the district, a statement about whether bonds will be issued, and a description of the exterior

boundaries of the proposed district. The descriptions and statements do not need to be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements and activities and the location and extent of the proposed district.

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

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

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

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

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

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

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

#### **§ 36626. Resolution establishing district**

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

**§ 36626.5. [Section repealed 1999.]**

**§ 36626.6. [Section repealed 1999.]**

**§ 36626.7. [Section repealed 1999.]**

#### **§ 36627. Notice and assessment diagram**

Following adoption of the resolution establishing district assessments on properties pursuant to Section 36625 or Section 36626, the clerk of the city shall record a notice and an assessment diagram pursuant to Section 3114. No other provision of Division 4.5 (commencing with Section 3100) applies to an assessment district created pursuant to this part.

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

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

different assessment or rate of assessment on each category of business, or on each category of business within each zone.

#### **§ 36628.5. Assessments on businesses or property owners**

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

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

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

#### **§ 36630. Expiration of district; Creation of new district**

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

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

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

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

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

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

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

#### **§ 36633. Time for contesting validity of assessment**

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

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

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

**§ 36635. Request to modify management district plan**

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

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

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

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

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

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

**§ 36637. Reflection of modification in notices recorded and maps**

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

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

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

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

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

§ 36641. [Section repealed 2001.]

§ 36642. [Section repealed 2001.]

§ 36643. [Section repealed 2001.]

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**§ 36670. Circumstances permitting disestablishment of district; Procedure**

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

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

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

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

**§ 36671. Refund of remaining revenues upon disestablishment or expiration without renewal of district; Calculation of refund; Use of outstanding revenue collected after disestablishment of district**

(a) Upon the disestablishment or expiration without renewal of a district, any remaining revenues, after all outstanding debts are paid, derived from the levy of assessments, or derived from the sale of assets acquired with the revenues, or from bond reserve or construction funds, shall be refunded to the owners of the property or businesses then located and operating within the district in which assessments were levied by applying the same method and basis that was used to calculate the assessments levied in the fiscal year in which the district is disestablished or expires. All outstanding assessment revenue

collected after disestablishment shall be spent on improvements and activities specified in the management district plan.

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

## APPENDIX 2 – MAXIMUM ANNUAL ASSESSMENT RATES

### Maximum Annual Parcel Size Assessment Rate

<b>ZONE</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>
<b>2016</b>	0.180	0.160	0.190	0.066	0.122	0.154
<b>2017</b>	0.189	0.168	0.200	0.069	0.128	0.162
<b>2018</b>	0.198	0.176	0.209	0.073	0.135	0.170
<b>2019</b>	0.208	0.185	0.220	0.076	0.141	0.178
<b>2020</b>	0.219	0.194	0.231	0.080	0.148	0.187
<b>2021</b>	0.230	0.204	0.242	0.084	0.156	0.197
<b>2022</b>	0.241	0.214	0.255	0.088	0.163	0.206
<b>2023</b>	0.253	0.225	0.267	0.093	0.172	0.217
<b>2024</b>	0.266	0.236	0.281	0.098	0.180	0.228
<b>2025</b>	0.279	0.248	0.295	0.102	0.189	0.239

### Maximum Annual Building Size Assessment Rate

<b>ZONE</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>
<b>2016</b>	0.090	0.080	0.095	0.033	0.061	0.077
<b>2017</b>	0.095	0.084	0.100	0.035	0.064	0.081
<b>2018</b>	0.099	0.088	0.105	0.036	0.067	0.085
<b>2019</b>	0.104	0.093	0.110	0.038	0.071	0.089
<b>2020</b>	0.109	0.097	0.115	0.040	0.074	0.094
<b>2021</b>	0.115	0.102	0.121	0.042	0.078	0.098
<b>2022</b>	0.121	0.107	0.127	0.044	0.082	0.103
<b>2023</b>	0.127	0.113	0.134	0.046	0.086	0.108
<b>2024</b>	0.133	0.118	0.140	0.049	0.090	0.114
<b>2025</b>	0.140	0.124	0.147	0.051	0.095	0.119

The maximum annual parcel and building assessment rates for tax-exempt parcels, or that portion of partially tax-exempt parcels which is exempt, is 50% of the rates shown above.

### APPENDIX 3 – SAMPLE ASSESSMENT CALCULATIONS

Sample calculations for a parcel with 1,000 square feet of parcel size and a 500 square foot building are shown below. The total assessment is calculated by adding the parcel size assessment and building size assessment.

Zone	Parcel Size	Parcel Size Rate	Parcel Size Assessment	Building Size	Building Size Rate	Building Size Assessment	Total Assessment
A	1000 x	\$0.18 =	<b>\$180.00</b>	500.00 x	\$0.09 =	<b>\$45.00</b>	<b>\$225.00</b>
B	1000 x	\$0.16 =	<b>\$160.00</b>	500.00 x	\$0.08 =	<b>\$40.00</b>	<b>\$200.00</b>
C	1000 x	\$0.19 =	<b>\$190.00</b>	500.00 x	\$0.10 =	<b>\$47.50</b>	<b>\$237.50</b>
D	1000 x	\$0.07 =	<b>\$66.00</b>	500.00 x	\$0.03 =	<b>\$16.50</b>	<b>\$82.50</b>
E	1000 x	\$0.12 =	<b>\$122.00</b>	500.00 x	\$0.06 =	<b>\$30.50</b>	<b>\$152.50</b>
F	1000 x	\$0.15 =	<b>\$154.00</b>	500.00 x	\$0.08 =	<b>\$38.50</b>	<b>\$192.50</b>

Sample calculations for the same size parcel, if it were entirely tax exempt, are below.

Zone	Parcel Size	Parcel Size Rate	Parcel Size Assessment	Building Size	Building Size Rate	Building Size Assessment	Total Assessment
A	1000 x	\$0.09 =	<b>\$90.00</b>	500.00 x	\$0.05 =	<b>\$22.50</b>	<b>\$112.50</b>
B	1000 x	\$0.08 =	<b>\$80.00</b>	500.00 x	\$0.04 =	<b>\$20.00</b>	<b>\$100.00</b>
C	1000 x	\$0.10 =	<b>\$95.00</b>	500.00 x	\$0.05 =	<b>\$23.75</b>	<b>\$118.75</b>
D	1000 x	\$0.03 =	<b>\$33.00</b>	500.00 x	\$0.02 =	<b>\$8.25</b>	<b>\$41.25</b>
E	1000 x	\$0.06 =	<b>\$61.00</b>	500.00 x	\$0.03 =	<b>\$15.25</b>	<b>\$76.25</b>
F	1000 x	\$0.08 =	<b>\$77.00</b>	500.00 x	\$0.04 =	<b>\$19.25</b>	<b>\$96.25</b>

Sample calculations for a parcel in Zone A that is 50% exempt on the parcel and 25% exempt on the building are below.

	Size (sqft)		Tax Exempt Portion		Tax Exempt Assessable Size		Rate		Assessment
Parcel	1000	x	50%	=	500	x	\$0.09	=	\$45.00
Building	500	x	25%	=	125	x	\$0.05	=	\$6.25
	Size (sqft)		Standard Portion		Standard Assessable Size		Rate		Assessment
Parcel	1000	x	50%	=	500	x	\$0.18	=	\$90.00
Building	500	x	75%	=	375	x	\$0.10	=	\$37.50
							<b>Total</b>		<b>\$178.75</b>

## APPENDIX 4 – PARCEL ASSESSMENT CALCULATIONS

Map Key	Assessor's Parcel Number (APN)	Zone	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Size (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment	Exemption
1	00200100240000	B	8000	\$0.160	0	\$0.080	\$1,280.00	
2	00200100270000	B	69700	\$0.160	0	\$0.080	\$11,152.00	
3	00200100420000	B	39237	\$0.160	25600	\$0.080	\$8,325.92	
4	00200100440000	B	71700	\$0.160	61981	\$0.080	\$16,430.48	
5	00600110030000	C	7650	\$0.190	7000	\$0.095	\$2,118.50	
6	00600110040000	C	3000	\$0.190	6000	\$0.095	\$1,140.00	
7	00600110050000	C	23740	\$0.190	0	\$0.095	\$4,510.60	
10	00600110100000	C	11217	\$0.190	10000	\$0.095	\$3,081.23	
11	00600120010000	C	10550	\$0.190	0	\$0.095	\$2,004.50	
12	00600120140000	C	12750	\$0.190	2000	\$0.095	\$2,612.50	
13	00600120150000	C	12750	\$0.190	0	\$0.095	\$2,422.50	
14	00600120160000	C	8250	\$0.190	0	\$0.095	\$1,567.50	
15	00600120170000	C	6700	\$0.190	0	\$0.095	\$1,273.00	
16	00600120200001	C	1428	\$0.190	0	\$0.095	\$271.32	
16	00600120200002	C	1428	\$0.190	0	\$0.095	\$271.32	
18	00600120210000	C	4978	\$0.190	9862	\$0.095	\$1,882.71	
19	00600120220000	C	9082	\$0.190	17900	\$0.095	\$3,426.08	
20	00600120230000	C	4043	\$0.190	9911	\$0.095	\$1,709.72	
21	00600120240000	C	5338	\$0.190	9667	\$0.095	\$1,932.59	
22	00600120250000	C	1742	\$0.190	0	\$0.095	\$330.98	
23	00600120280000	C	5350	\$0.190	17591	\$0.095	\$2,687.65	
24	00600120290000	C	2838	\$0.190	0	\$0.095	\$539.22	
25	00600120300000	C	1475	\$0.190	4425	\$0.095	\$700.63	
26	00600120310000	C	2525	\$0.190	10979	\$0.095	\$1,522.76	
27	00600120340001	C	773	\$0.190	0	\$0.095	\$146.87	
27	00600120340002	C	773	\$0.190	0	\$0.095	\$146.87	
29	00600120360000	C	1931	\$0.190	7195	\$0.095	\$1,050.42	
30	00600120370000	C	5522	\$0.190	8035	\$0.095	\$1,812.51	
31	00600150010000	C	74487	\$0.190	0	\$0.095	\$14,152.53	
32	00600230020000	B	0	\$0.160	0	\$0.080	\$0.00	
33	00600240320000	B	21356	VARIABLES	16320	VARIABLES	\$2,409.12	<sup>1</sup>
34	00600240330000	B	3485	VARIABLES	0	VARIABLES	\$320.62	<sup>1</sup>
35	00600240340000	B	4680	\$0.160	12562	\$0.080	\$1,753.76	
36	00600240350000	B	4332	\$0.160	12996	\$0.080	\$1,732.80	
37	00600240400000	B	25700	VARIABLES	67621	VARIABLES	\$5,474.97	<sup>1</sup>
38	00600240440000	B	2614	\$0.080	2736	\$0.040	\$318.56	<sup>1</sup>
39	00600240450000	B	3900	\$0.160	15000	\$0.080	\$1,824.00	
40	00600240470000	B	3920	\$0.160	10350	\$0.080	\$1,455.20	

Map Key	Assessor's Parcel Number (APN)	Zone	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Size (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment	Exemption
41	00600240490000	B	2614	\$0.160	4800	\$0.080	\$802.24	
42	00600240500000	B	43996	\$0.160	0	\$0.080	\$7,039.36	
43	00600240520000	B	20400	VARIES	153288	VARIES	\$10,378.40	1
44	00600240530000	B	81022	\$0.160	41719	\$0.080	\$16,301.04	
45	00600240540000	B	4820	\$0.160	0	\$0.080	\$771.20	
46	00600250130000	B	0	\$0.160	0	\$0.080	\$0.00	
47	00600260180000	B	98881	\$0.160	372835	\$0.080	\$45,647.76	
48	00600260190000	B	7130	\$0.160	0	\$0.080	\$1,140.80	
49	00600260200000	B	2832	\$0.160	0	\$0.080	\$453.12	
51	00600310050000	B	17564	\$0.160	47510	\$0.080	\$6,611.04	
52	00600310060000	B	90169	\$0.160	45600	\$0.080	\$18,075.04	
53	00600320120000	B	12800	\$0.160	43978	\$0.080	\$5,566.24	
54	00600320270000	B	3049	\$0.160	0	\$0.080	\$487.84	
55	00600320280000	B	35831	\$0.160	39063	\$0.080	\$8,858.00	
56	00600320290001	B	25788	\$0.160	0	\$0.080	\$4,126.08	
56	00600320290002	B	25788	\$0.160	23300	\$0.080	\$5,990.08	
56	00600320290003	B	25788	\$0.160	0	\$0.080	\$4,126.08	
56	00600320290004	B	25788	\$0.160	0	\$0.080	\$4,126.08	
60	00600320300000	B	25442	\$0.160	60000	\$0.080	\$8,870.72	
61	00600330130000	B	23958	\$0.160	112000	\$0.080	\$12,793.28	
62	00600330160000	B	84942	\$0.160	424710	\$0.080	\$47,567.52	
63	00600340080000	B	6400	\$0.160	12800	\$0.080	\$2,048.00	
64	00600340090000	B	6400	\$0.160	19200	\$0.080	\$2,560.00	
65	00600340100000	B	3200	\$0.160	12800	\$0.080	\$1,536.00	
66	00600340110000	B	6400	\$0.160	10800	\$0.080	\$1,888.00	
67	00600340120000	B	3200	\$0.160	6840	\$0.080	\$1,059.20	
68	00600340130000	B	12800	\$0.160	20000	\$0.080	\$3,648.00	
69	00600340140000	B	1600	\$0.160	3200	\$0.080	\$512.00	
70	00600340150000	B	1600	\$0.160	3200	\$0.080	\$512.00	
71	00600340160000	B	1600	\$0.160	3200	\$0.080	\$512.00	
72	00600340170000	B	3200	\$0.160	6400	\$0.080	\$1,024.00	
73	00600340180000	B	4800	\$0.160	10869	\$0.080	\$1,637.52	
74	00600340190000	B	51401	\$0.160	75992	\$0.080	\$14,303.52	
75	00600350010000	B	2400	\$0.160	3492	\$0.080	\$663.36	
76	00600350050000	B	5900	\$0.160	10580	\$0.080	\$1,790.40	
77	00600350090000	B	4350	\$0.160	0	\$0.080	\$696.00	
78	00600350100000	B	0	\$0.160	0	\$0.080	\$0.00	
79	00600350110000	B	7350	\$0.160	21620	\$0.080	\$2,905.60	
80	00600350120000	B	15200	\$0.160	39856	\$0.080	\$5,620.48	
81	00600360310000	B	30840	\$0.160	508916	\$0.080	\$45,647.68	

Map Key	Assessor's Parcel Number (APN)	Zone	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Size (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment	Exemption
82	00600360370000	B	39735	\$0.160	165962	\$0.080	\$19,634.56	
83	00600360380000	B	39050	\$0.160	165540	\$0.080	\$19,491.20	
84	00600410130000	B	108900	\$0.160	303000	\$0.080	\$41,664.00	
85	00600420010000	B	108900	\$0.160	1000	\$0.080	\$17,504.00	
86	00600430030000	B	108900	\$0.160	950000	\$0.080	\$93,424.00	
87	00600440010000	B	16800	\$0.160	397355	\$0.080	\$34,476.40	
88	00600440020000	B	21600	\$0.160	0	\$0.080	\$3,456.00	
89	00600440030000	B	6400	\$0.160	0	\$0.080	\$1,024.00	
90	00600440040000	B	3200	\$0.160	0	\$0.080	\$512.00	
91	00600440050000	B	3200	\$0.160	0	\$0.080	\$512.00	
92	00600440060000	B	9600	\$0.160	54720	\$0.080	\$5,913.60	
93	00600440090000	B	6400	\$0.160	10300	\$0.080	\$1,848.00	
94	00600440100000	B	6534	\$0.160	22402	\$0.080	\$2,837.60	
95	00600440110000	B	8000	\$0.160	30180	\$0.080	\$3,694.40	
96	00600440120000	B	4800	\$0.160	33600	\$0.080	\$3,456.00	
97	00600440130000	B	16000	\$0.160	48000	\$0.080	\$6,400.00	
98	00600470010000	B	0	\$0.160	0	\$0.080	\$0.00	
99	00600470020000	B	8000	\$0.160	0	\$0.080	\$1,280.00	
100	00600470030000	B	19200	\$0.160	27940	\$0.080	\$5,307.20	
101	00600470050000	B	2400	\$0.160	4800	\$0.080	\$768.00	
102	00600470060000	B	3920	\$0.160	11760	\$0.080	\$1,568.00	
103	00600470080000	B	3049	\$0.160	13124	\$0.080	\$1,537.76	
104	00600470090000	B	16000	\$0.160	63458	\$0.080	\$7,636.64	
105	00600470100000	B	15600	\$0.160	0	\$0.080	\$2,496.00	
106	00600470110000	B	2400	\$0.160	7200	\$0.080	\$960.00	
107	00600470120000	B	16000	\$0.160	80000	\$0.080	\$8,960.00	
108	00600470130000	B	9600	\$0.160	0	\$0.080	\$1,536.00	
109	00600520030000	B	7200	\$0.160	1603	\$0.080	\$1,280.24	
110	00600520040000	B	6400	\$0.160	4000	\$0.080	\$1,344.00	
111	00600520180000	B	12800	\$0.160	12800	\$0.080	\$3,072.00	
112	00600520190000	B	12800	\$0.160	38400	\$0.080	\$5,120.00	
113	00600520200000	B	12197	\$0.160	0	\$0.080	\$1,951.52	
114	00600520210000	B	65340	\$0.160	372000	\$0.080	\$40,214.40	
115	00600520220000	B	12000	VARIES	18390	VARIES	\$3,151.39	1
116	00600540240000	F	12701	\$0.154	84812	\$0.077	\$8,486.48	
117	00600540250000	F	38686	\$0.154	589250	\$0.077	\$51,329.89	
118	00600540260000	F	51401	\$0.154	492000	\$0.077	\$45,799.75	
119	00600560010000	F	12800	\$0.154	0	\$0.077	\$1,971.20	
120	00600560020000	F	6400	\$0.154	0	\$0.077	\$985.60	
121	00600560030000	F	6400	\$0.154	0	\$0.077	\$985.60	

Map Key	Assessor's Parcel Number (APN)	Zone	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Size (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment	Exemption
122	00600560040000	F	12800	\$0.154	0	\$0.077	\$1,971.20	
123	00600560050000	F	6400	\$0.154	5929	\$0.077	\$1,442.13	
124	00600560060000	F	3200	\$0.154	3200	\$0.077	\$739.20	
125	00600560070000	F	3200	\$0.154	3200	\$0.077	\$739.20	
126	00600560140000	F	51401	\$0.154	477189	\$0.077	\$44,659.31	
127	00600620010000	F	108900	\$0.154	127522	\$0.077	\$26,589.79	
128	00600710210000	C	207	\$0.190	0	\$0.095	\$39.33	
129	00600710220000	C	3400	\$0.190	0	\$0.095	\$646.00	
130	00600710240000	C	694	\$0.190	0	\$0.095	\$131.86	
131	00600710250000	C	8357	\$0.190	12800	\$0.095	\$2,803.83	
132	00600710260000	C	436	\$0.190	0	\$0.095	\$82.84	
133	00600710270000	C	3922	\$0.190	8163	\$0.095	\$1,520.67	
134	00600710320000	C	5504	\$0.190	13140	\$0.095	\$2,294.06	
135	00600710330000	C	4009	\$0.190	13713	\$0.095	\$2,064.45	
136	00600710340000	C	4773	\$0.190	11257	\$0.095	\$1,976.29	
137	00600710350000	C	8662	\$0.190	19123	\$0.095	\$3,462.47	
138	00600710380000	C	5727	\$0.190	10656	\$0.095	\$2,100.45	
139	00600710390000	C	1742	\$0.190	0	\$0.095	\$330.98	
140	00600710570000	C	9465	\$0.190	21000	\$0.095	\$3,793.35	
141	00600710410000	C	5846	\$0.190	12240	\$0.095	\$2,273.54	
142	00600710430000	C	5370	\$0.190	15128	\$0.095	\$2,457.46	
143	00600710450000	C	2727	\$0.190	7020	\$0.095	\$1,185.03	
144	00600710480000	C	2761	\$0.190	0	\$0.095	\$524.59	
145	00600710490000	C	2558	\$0.190	0	\$0.095	\$486.02	
147	00600710510000	C	805	\$0.190	0	\$0.095	\$152.95	
148	00600710520000	C	1132	\$0.190	0	\$0.095	\$215.08	
149	00600710530000	C	11408	\$0.190	45000	\$0.095	\$6,442.52	
150	00600710540000	C	757	\$0.190	0	\$0.095	\$143.83	
151	00600710550000	C	6685	\$0.190	24075	\$0.095	\$3,557.28	
152	00600710560000	C	6635	\$0.190	21502	\$0.095	\$3,303.34	
153	00600720240000	C	9102	\$0.190	27000	\$0.095	\$4,294.38	
154	00600720250000	C	19705	\$0.190	0	\$0.095	\$3,743.95	
155	00600720300000	C	1210	\$0.190	0	\$0.095	\$229.90	
156	00600720310000	C	755	\$0.190	0	\$0.095	\$143.45	
157	00600720320000	C	1482	\$0.190	3053	\$0.095	\$571.62	
158	00600720330000	C	2330	\$0.190	7891	\$0.095	\$1,192.35	
159	00600720340000	C	1972	\$0.190	6685	\$0.095	\$1,009.76	
160	00600720350000	C	1394	\$0.190	3590	\$0.095	\$605.91	
161	00600720360000	C	16270	\$0.190	14563	\$0.095	\$4,474.79	
162	00600720390000	C	7304	\$0.190	12864	\$0.095	\$2,609.84	

Map Key	Assessor's Parcel Number (APN)	Zone	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Size (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment	Exemption
163	00600720400000	C	2178	\$0.190	0	\$0.095	\$413.82	
164	00600720430000	C	12663	\$0.190	36864	\$0.095	\$5,908.05	
165	00600720440000	C	1700	\$0.190	0	\$0.095	\$323.00	
166	00600720450000	C	4695	\$0.190	15308	\$0.095	\$2,346.31	
167	00600720460000	C	6463	\$0.190	8540	\$0.095	\$2,039.27	
168	00600720470000	C	6581	\$0.190	20936	\$0.095	\$3,239.31	
169	00600720480000	C	6229	\$0.190	26000	\$0.095	\$3,653.51	
170	00600730390000	C	6882	\$0.190	13272	\$0.095	\$2,568.42	
171	00600730400000	C	2740	\$0.190	6600	\$0.095	\$1,147.60	
172	00600730410000	C	1401	\$0.190	3600	\$0.095	\$608.19	
173	00600730450000	C	1372	\$0.190	4680	\$0.095	\$705.28	
174	00600730470000	C	4263	\$0.190	11380	\$0.095	\$1,891.07	
175	00600730480000	C	3903	\$0.190	9540	\$0.095	\$1,647.87	
176	00600730490000	C	1795	\$0.190	0	\$0.095	\$341.05	
177	00600740320000	C	6237	\$0.190	14350	\$0.095	\$2,548.28	
178	00600740350000	C	5470	\$0.190	16446	\$0.095	\$2,601.67	
179	00600740370000	C	3528	\$0.190	10773	\$0.095	\$1,693.76	
180	00600740380000	C	1856	\$0.190	0	\$0.095	\$352.64	
181	00600750020000	C	81022	\$0.190	0	\$0.095	\$15,394.18	
182	00600750030000	C	81022	\$0.190	0	\$0.095	\$15,394.18	
183	00600750040000	C	49658	\$0.190	0	\$0.095	\$9,435.02	
184	00600870310000	E	38986	\$0.122	0	\$0.061	\$4,756.29	
185	00600870330000	E	5252	\$0.122	0	\$0.061	\$640.74	
186	00600870340002	E	0	\$0.066	0	\$0.033	\$0.00	2
186	00600870340003	E	0	\$0.066	0	\$0.033	\$0.00	2
186	00600870340001	E	35367	\$0.066	0	\$0.033	\$2,334.22	2
189	00600870350002	E	0	\$0.066	0	\$0.033	\$0.00	2
189	00600870350003	E	0	\$0.066	0	\$0.033	\$0.00	2
189	00600870350001	E	71003	\$0.066	0	\$0.033	\$4,686.20	2
192	00600870360002	E	0	\$0.066	0	\$0.033	\$0.00	2
192	00600870360003	E	0	\$0.066	0	\$0.033	\$0.00	2
192	00600870360001	E	42250	\$0.066	0	\$0.033	\$2,788.50	2
195	00600870370002	E	0	\$0.066	0	\$0.033	\$0.00	2
195	00600870370003	E	0	\$0.066	0	\$0.033	\$0.00	2
195	00600870370001	E	79279	\$0.066	0	\$0.033	\$5,232.41	2
198	00600870380000	E	12632	\$0.122	0	\$0.061	\$1,541.10	
199	00600870390000	E	436	\$0.066	0	\$0.033	\$28.78	2
200	00600870400000	E	436	\$0.066	0	\$0.033	\$28.78	2
201	00600870410000	E	3049	\$0.122	0	\$0.061	\$371.98	
202	00600870420000	E	3379	\$0.066	0	\$0.033	\$223.01	2

Map Key	Assessor's Parcel Number (APN)	Zone	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Size (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment	Exemption
203	00600870430000	E	13600	\$0.122	113000	\$0.061	\$8,552.20	
204	00600870440000	E	1777	\$0.122	0	\$0.061	\$216.79	
205	00600870450000	E	1103	\$0.066	0	\$0.033	\$72.80	2
206	00600870460000	E	128938	\$0.122	444264	\$0.061	\$42,830.54	
207	00600870470000	E	9652	\$0.122	50000	\$0.061	\$4,227.54	
208	00600870480000	E	1203	\$0.066	0	\$0.033	\$79.40	2
209	00600870490000	E	42045	\$0.122	0	\$0.061	\$5,129.49	
210	00600870500000	E	49223	\$0.122	209200	\$0.061	\$18,766.41	
211	00600870510000	E	176854	\$0.122	459814	\$0.061	\$49,624.84	
212	00600870520000	E	3400	\$0.122	0	\$0.061	\$414.80	
213	00600870530002	E	0	\$0.066	0	\$0.033	\$0.00	2
213	00600870530003	E	0	\$0.066	0	\$0.033	\$0.00	2
213	00600870530001	E	80586	\$0.066	100000	\$0.033	\$8,618.68	2
216	00600870540000	E	23218	\$0.122	0	\$0.061	\$2,832.60	
217	00600870550000	E	3396	\$0.066	0	\$0.033	\$224.14	2
218	00600870570002	E	0	\$0.066	0	\$0.033	\$0.00	2
218	00600870570003	E	0	\$0.066	0	\$0.033	\$0.00	2
218	00600870570001	E	1547	\$0.066	0	\$0.033	\$102.10	2
219	00600870580002	E	0	\$0.066	0	\$0.033	\$0.00	2
219	00600870580003	E	0	\$0.066	0	\$0.033	\$0.00	2
219	00600870580001	E	12950	\$0.066	45342	\$0.033	\$2,350.99	2
222	00600870590000	E	2089	\$0.122	0	\$0.061	\$254.86	
223	00600870600000	E	18135	\$0.066	0	\$0.033	\$1,196.91	2
224	00600870610000	E	10675	\$0.066	0	\$0.033	\$704.55	2
225	00600910010000	E	9600	\$0.0610	54000	\$0.0305	\$2,232.60	1
226	00600910200000	E	8276	\$0.122	0	\$0.061	\$1,009.67	
227	00600910220002	E	0	\$0.122	0	\$0.061	\$0.00	
227	00600910220003	E	0	\$0.122	0	\$0.061	\$0.00	
227	00600910220004	E	0	\$0.122	0	\$0.061	\$0.00	
227	00600910220005	E	0	\$0.122	0	\$0.061	\$0.00	
227	00600910220001	E	79281	\$0.122	165000	\$0.061	\$19,737.28	
232	00600910230000	E	3200	\$0.122	9416	\$0.061	\$964.78	
233	00600910240000	E	8000	\$0.122	40000	\$0.061	\$3,416.00	
234	00600910270002	E	0	\$0.066	0	\$0.033	\$0.00	2
234	00600910270003	E	0	\$0.066	0	\$0.033	\$0.00	2
234	00600910270001	E	2856	\$0.066	0	\$0.033	\$188.50	2
235	00600910280003	E	0	\$0.122	0	\$0.061	\$0.00	
235	00600910280004	E	0	\$0.122	0	\$0.061	\$0.00	
235	00600910280001	E	4011	\$0.122	0	\$0.061	\$489.34	
237	00600910290000	E	4445	\$0.122	0	\$0.061	\$542.29	

Map Key	Assessor's Parcel Number (APN)	Zone	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Size (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment	Exemption
238	00600910310002	E	0	\$0.122	0	\$0.061	\$0.00	
238	00600910310003	E	2500	\$0.122	0	\$0.061	\$305.00	
240	00600910320002	E	0	\$0.122	0	\$0.061	\$0.00	
240	00600910320003	E	0	\$0.122	0	\$0.061	\$0.00	
240	00600910320001	E	15641	\$0.122	0	\$0.061	\$1,908.20	
241	00600910330002	E	0	\$0.066	0	\$0.033	\$0.00	2
241	00600910330003	E	0	\$0.066	0	\$0.033	\$0.00	2
241	00600910330001	E	11326	\$0.066	0	\$0.033	\$747.52	2
246	00600910340002	E	0	\$0.066	0	\$0.033	\$0.00	2
246	00600910340003	E	0	\$0.066	0	\$0.033	\$0.00	2
246	00600910340001	E	70703	\$0.066	0	\$0.033	\$4,666.40	2
249	00600910350002	E	0	\$0.066	0	\$0.033	\$0.00	2
249	00600910350003	E	0	\$0.066	0	\$0.033	\$0.00	2
249	00600910350004	E	0	\$0.066	0	\$0.033	\$0.00	2
249	00600910350001	E	7541	\$0.066	0	\$0.033	\$497.71	2
253	00600910360000	E	18737	\$0.122	85500	\$0.061	\$7,501.41	
254	00600940010000	A	2614	\$0.180	5800	\$0.090	\$992.52	
255	00600940020000	A	3298	\$0.180	10650	\$0.090	\$1,552.14	
256	00600940030000	A	13484	\$0.180	82000	\$0.090	\$9,807.12	
257	00600940040000	A	3200	\$0.180	0	\$0.090	\$576.00	
258	00600940050000	A	3241	\$0.180	3200	\$0.090	\$871.38	
259	00600940090000	A	25559	\$0.180	137209	\$0.090	\$16,949.43	
260	00600960020000	A	4000	\$0.180	12000	\$0.090	\$1,800.00	
261	00600960030000	A	5438	\$0.180	16800	\$0.090	\$2,490.84	
262	00600960040000	A	6566	\$0.180	25600	\$0.090	\$3,485.88	
263	00600960050000	A	6400	\$0.180	8400	\$0.090	\$1,908.00	
264	00600960060000	A	3200	\$0.180	4880	\$0.090	\$1,015.20	
265	00600960070000	A	6400	\$0.180	12800	\$0.090	\$2,304.00	
266	00600960080000	A	11200	\$0.180	16400	\$0.090	\$3,492.00	
267	00600960090000	A	3200	\$0.180	9600	\$0.090	\$1,440.00	
268	00600960100000	A	1600	\$0.180	4746	\$0.090	\$715.14	
269	00600960110000	A	4320	\$0.180	0	\$0.090	\$777.60	
270	00600960120000	A	7405	\$0.180	44450	\$0.090	\$5,333.40	
271	00600960160000	A	6534	\$0.180	0	\$0.090	\$1,176.12	
272	00600960170000	A	33280	\$0.180	28550	\$0.090	\$8,559.90	
273	00600960180000	A	50	\$0.180	0	\$0.090	\$9.00	
274	00600960190000	A	3146	\$0.180	5680	\$0.090	\$1,077.48	
275	00600960200000	A	19600	\$0.180	0	\$0.090	\$3,528.00	
276	00600960210000	A	2614	\$0.180	0	\$0.090	\$470.52	
277	00600960220000	A	11480	\$0.180	53000	\$0.090	\$6,836.40	

Map Key	Assessor's Parcel Number (APN)	Zone	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Size (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment	Exemption
278	00600960230000	A	5635	\$0.180	11200	\$0.090	\$2,022.30	
279	00600960240000	A	5565	\$0.180	22400	\$0.090	\$3,017.70	
281	00600970120000	A	19680	\$0.180	68000	\$0.090	\$9,662.40	
282	00600970130000	A	31520	\$0.180	579783	\$0.090	\$57,854.07	
283	00600970150000	A	51836	\$0.180	387332	\$0.090	\$44,190.36	
284	00600980030000	A	1600	\$0.180	0	\$0.090	\$288.00	
285	00600980040000	A	3200	\$0.180	0	\$0.090	\$576.00	
286	00600980060000	A	3200	\$0.180	0	\$0.090	\$576.00	
287	00600980070000	A	6400	\$0.180	0	\$0.090	\$1,152.00	
288	00600980080000	A	3200	\$0.180	0	\$0.090	\$576.00	
289	00600980100000	A	12800	\$0.180	64000	\$0.090	\$8,064.00	
290	00600980140000	A	6400	\$0.180	11200	\$0.090	\$2,160.00	
291	00600980200000	A	27200	\$0.180	53000	\$0.090	\$9,666.00	
292	00600980210000	A	17600	\$0.180	17600	\$0.090	\$4,752.00	
293	00600980220000	A	1200	\$0.180	0	\$0.090	\$216.00	
294	00600980240000	A	10000	\$0.180	0	\$0.090	\$1,800.00	
295	00600980250000	A	9583	\$0.180	58000	\$0.090	\$6,944.94	
296	00601010010000	A	2808	\$0.180	5616	\$0.090	\$1,010.88	
297	00601010020000	A	1992	\$0.180	5664	\$0.090	\$868.32	
298	00601010030000	A	2960	\$0.180	12500	\$0.090	\$1,657.80	
299	00601010040000	A	3073	\$0.180	9120	\$0.090	\$1,373.94	
300	00601010050000	A	2000	\$0.180	4000	\$0.090	\$720.00	
301	00601010060000	A	3194	\$0.180	3200	\$0.090	\$862.92	
302	00601010070000	A	3235	\$0.180	6400	\$0.090	\$1,158.30	
303	00601010080000	A	3200	\$0.180	2500	\$0.090	\$801.00	
304	00601010090000	A	3200	\$0.180	6400	\$0.090	\$1,152.00	
305	00601010100000	A	6400	\$0.180	15200	\$0.090	\$2,520.00	
306	00601010110000	A	3200	\$0.180	10840	\$0.090	\$1,551.60	
307	00601010120000	A	11200	\$0.180	126104	\$0.090	\$13,365.36	
308	00601010130000	A	3080	\$0.180	9240	\$0.090	\$1,386.00	
309	00601010140000	A	1720	\$0.180	6655	\$0.090	\$908.55	
310	00601010150000	A	4930	\$0.180	14400	\$0.090	\$2,183.40	
311	00601010170000	A	3200	\$0.180	3960	\$0.090	\$932.40	
312	00601010180000	A	6400	\$0.180	7426	\$0.090	\$1,820.34	
313	00601010190000	A	7040	\$0.180	10114	\$0.090	\$2,177.46	
314	00601010200000	A	5760	\$0.180	44800	\$0.090	\$5,068.80	
315	00601010210000	A	12800	\$0.180	50833	\$0.090	\$6,878.97	
316	00601010230000	A	3090	\$0.180	9315	\$0.090	\$1,394.55	
317	00601010240000	A	8158	\$0.180	34000	\$0.090	\$4,528.44	
318	00601020030000	A	9600	\$0.180	36254	\$0.090	\$4,990.86	

Map Key	Assessor's Parcel Number (APN)	Zone	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Size (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment	Exemption
319	00601020040000	A	4800	\$0.180	9600	\$0.090	\$1,728.00	
320	00601020060000	A	4400	\$0.180	31000	\$0.090	\$3,582.00	
321	00601020070000	A	14800	\$0.180	171110	\$0.090	\$18,063.90	
322	00601020120000	A	4800	\$0.180	9600	\$0.090	\$1,728.00	
323	00601020140000	A	11200	\$0.180	38400	\$0.090	\$5,472.00	
324	00601020150000	A	4800	\$0.180	4800	\$0.090	\$1,296.00	
325	00601020160000	A	10700	\$0.180	78400	\$0.090	\$8,982.00	
326	00601020170000	A	2100	\$0.180	0	\$0.090	\$378.00	
327	00601020180000	A	500	\$0.180	0	\$0.090	\$90.00	
328	00601020190000	A	18700	\$0.180	272898	\$0.090	\$27,926.82	
329	00601020200000	A	16000	\$0.180	127818	\$0.090	\$14,383.62	
330	00601030020000	A	3240	\$0.180	9640	\$0.090	\$1,450.80	
331	00601030030000	A	3266	\$0.180	9696	\$0.090	\$1,460.52	
332	00601030070000	A	6400	\$0.180	7800	\$0.090	\$1,854.00	
333	00601030080000	A	6400	\$0.180	12800	\$0.090	\$2,304.00	
334	00601030090000	A	6400	\$0.180	15800	\$0.090	\$2,574.00	
335	00601030100000	A	12800	\$0.180	37035	\$0.090	\$5,637.15	
336	00601030110000	A	25600	\$0.180	37532	\$0.090	\$7,985.88	
337	00601030150000	A	9600	\$0.180	15420	\$0.090	\$3,115.80	
338	00601030190000	A	3525	\$0.180	10602	\$0.090	\$1,588.68	
339	00601030200000	A	12554	\$0.180	31464	\$0.090	\$5,091.48	
340	00601030210000	A	4800	\$0.180	24321	\$0.090	\$3,052.89	
341	00601030220001	A	0	\$0.180	7840	\$0.090	\$705.60	
341	00601030220002	A	1240	\$0.180	1240	\$0.090	\$334.80	
341	00601030220003	A	6600	\$0.180	6600	\$0.090	\$1,782.00	
341	00601030220004	A	0	\$0.180	7840	\$0.090	\$705.60	
341	00601030220005	A	0	\$0.180	7840	\$0.090	\$705.60	
341	00601030220006	A	0	\$0.180	7840	\$0.090	\$705.60	
341	00601030220007	A	0	\$0.180	7840	\$0.090	\$705.60	
341	00601030220008	A	0	\$0.180	5005	\$0.090	\$450.45	
341	00601030220009	A	175	\$0.180	0	\$0.090	\$31.50	
341	00601030220010	A	0	\$0.180	2326	\$0.090	\$209.34	
351	00601040010000	A	16960	\$0.180	50880	\$0.090	\$7,632.00	
352	00601040020000	A	7401	\$0.180	24703	\$0.090	\$3,555.45	
353	00601040030000	A	1344	\$0.180	4032	\$0.090	\$604.80	
354	00601040040000	A	12800	\$0.180	25600	\$0.090	\$4,608.00	
355	00601040050000	A	6400	\$0.180	23689	\$0.090	\$3,284.01	
356	00601040060000	A	3920	\$0.180	19600	\$0.090	\$2,469.60	
357	00601040070000	A	2400	\$0.180	3240	\$0.090	\$723.60	
358	00601040080000	A	20800	\$0.180	379882	\$0.090	\$37,933.38	

Map Key	Assessor's Parcel Number (APN)	Zone	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Size (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment	Exemption
359	00601040090000	A	30492	\$0.180	12949	\$0.090	\$6,653.97	
360	00601050090000	A	12800	\$0.180	56000	\$0.090	\$7,344.00	
361	00601050100000	A	3485	VARIES	11000	VARIES	\$1,288.13	1
362	00601050130000	A	51401	\$0.180	239904	\$0.090	\$30,843.54	
363	00601050140000	A	34800	\$0.090	53140	\$0.045	\$5,523.30	1
364	00601060010000	A	8277	\$0.180	24600	\$0.090	\$3,703.86	
365	00601060020000	A	4000	\$0.180	21259	\$0.090	\$2,633.31	
366	00601060040000	A	32000	\$0.180	135580	\$0.090	\$17,962.20	
367	00601060050000	A	37900	\$0.180	198195	\$0.090	\$24,659.55	
368	00601060060000	A	13300	\$0.180	97800	\$0.090	\$11,196.00	
369	00601060090000	A	7064	\$0.180	13000	\$0.090	\$2,441.52	
370	00601110010000	A	4637	\$0.180	4620	\$0.090	\$1,250.46	
371	00601110020000	A	7750	\$0.180	23100	\$0.090	\$3,474.00	
372	00601110030000	A	3485	\$0.180	10455	\$0.090	\$1,568.25	
373	00601110040000	A	6480	\$0.180	120238	\$0.090	\$11,987.82	
374	00601110100000	A	6400	\$0.180	6274	\$0.090	\$1,716.66	
375	00601110130000	A	8800	\$0.180	0	\$0.090	\$1,584.00	
376	00601110150000	A	19200	\$0.180	535914	\$0.090	\$51,688.26	
377	00601110160000	A	12800	\$0.180	241966	\$0.090	\$24,080.94	
378	00601110170000	A	16800	\$0.180	24622	\$0.090	\$5,239.98	
379	00601110180000	A	41520	\$0.180	410420	\$0.090	\$44,411.40	
380	00601120220001	A	131116	\$0.180	538979	\$0.090	\$72,108.99	
380	00601120220003	A	0	\$0.180	95859	\$0.090	\$8,627.31	
382	00601120230000	A	5208	\$0.180	0	\$0.090	\$937.44	
383	00601150160002	F	0	\$0.154	0	\$0.077	\$0.00	
383	00601150160003	F	0	\$0.154	0	\$0.077	\$0.00	
383	00601150160001	F	13016	\$0.154	0	\$0.077	\$2,004.46	
383	00601150160004	F	0	\$0.154	11066	\$0.077	\$852.08	
387	00601150170000	F	111949	\$0.154	28860	\$0.077	\$19,462.37	
388	00601150180000	F	95396	\$0.154	28859	\$0.077	\$16,913.13	
389	00601150190000	F	63598	\$0.154	145640	\$0.077	\$21,008.37	
390	00601150200000	F	84942	\$0.154	211699	\$0.077	\$29,381.89	
391	00601150210000	F	9584	\$0.077	6688	\$0.0385	\$995.46	1
392	00601160010000	F	12994	\$0.154	51040	\$0.077	\$5,931.16	
393	00601160020000	F	12888	\$0.154	67960	\$0.077	\$7,217.67	
394	00601160030000	F	6365	\$0.154	0	\$0.077	\$980.21	
395	00601160040000	F	6400	\$0.154	0	\$0.077	\$985.60	
396	00601160050000	F	12632	\$0.154	0	\$0.077	\$1,945.33	
397	00601160130000	F	37418	\$0.154	256700	\$0.077	\$25,528.27	
398	00601160140000	F	19200	\$0.154	12800	\$0.077	\$3,942.40	

Map Key	Assessor's Parcel Number (APN)	Zone	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Size (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment	Exemption
399	00601210010000	F	8210	\$0.154	7000	\$0.077	\$1,803.34	
400	00601210060000	F	4800	\$0.154	0	\$0.077	\$739.20	
401	00601210070000	F	4800	\$0.154	0	\$0.077	\$739.20	
402	00601210080000	F	12800	\$0.154	40544	\$0.077	\$5,093.09	
403	00601210110000	F	3200	\$0.154	0	\$0.077	\$492.80	
404	00601210120000	F	6400	\$0.154	148389	\$0.077	\$12,411.55	
405	00601210130000	F	6400	\$0.154	0	\$0.077	\$985.60	
406	00601210140000	F	6400	\$0.154	0	\$0.077	\$985.60	
407	00601210150000	F	6400	\$0.154	0	\$0.077	\$985.60	
408	00601210180000	F	4792	\$0.154	21213	\$0.077	\$2,371.37	
409	00601210190000	F	12800	\$0.154	0	\$0.077	\$1,971.20	
410	00601210200000	F	16000	\$0.154	31968	\$0.077	\$4,925.54	
411	00601210210000	F	9583	\$0.154	30000	\$0.077	\$3,785.78	
412	00601220060000	F	19200	\$0.154	26390	\$0.077	\$4,988.83	
413	00601220070000	F	6400	\$0.154	12800	\$0.077	\$1,971.20	
414	00601220100031	F	0	\$0.154	0	\$0.077	\$0.00	
414	00601220100032	F	0	\$0.154	0	\$0.077	\$0.00	
414	00601220100001	F	0	\$0.154	1230	\$0.077	\$94.71	
414	00601220100002	F	0	\$0.154	1389	\$0.077	\$106.95	
414	00601220100003	F	0	\$0.154	749	\$0.077	\$57.67	
414	00601220100004	F	0	\$0.154	1451	\$0.077	\$111.73	
414	00601220100005	F	0	\$0.154	1155	\$0.077	\$88.94	
414	00601220100006	F	0	\$0.154	1359	\$0.077	\$104.64	
414	00601220100007	F	0	\$0.154	1114	\$0.077	\$85.78	
414	00601220100008	F	0	\$0.154	683	\$0.077	\$52.59	
414	00601220100009	F	0	\$0.154	1004	\$0.077	\$77.31	
414	00601220100010	F	0	\$0.154	1296	\$0.077	\$99.79	
414	00601220100011	F	0	\$0.154	1230	\$0.077	\$94.71	
414	00601220100012	F	0	\$0.154	1389	\$0.077	\$106.95	
414	00601220100013	F	0	\$0.154	749	\$0.077	\$57.67	
414	00601220100014	F	0	\$0.154	1451	\$0.077	\$111.73	
414	00601220100015	F	0	\$0.154	1155	\$0.077	\$88.94	
414	00601220100016	F	0	\$0.154	1359	\$0.077	\$104.64	
414	00601220100017	F	0	\$0.154	1114	\$0.077	\$85.78	
414	00601220100018	F	0	\$0.154	683	\$0.077	\$52.59	
414	00601220100019	F	0	\$0.154	1004	\$0.077	\$77.31	
414	00601220100020	F	0	\$0.154	1296	\$0.077	\$99.79	
414	00601220100021	F	0	\$0.154	1230	\$0.077	\$94.71	
414	00601220100022	F	0	\$0.154	1389	\$0.077	\$106.95	
414	00601220100023	F	0	\$0.154	749	\$0.077	\$57.67	

Map Key	Assessor's Parcel Number (APN)	Zone	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Size (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment	Exemption
414	00601220100024	F	0	\$0.154	1451	\$0.077	\$111.73	
414	00601220100025	F	0	\$0.154	1155	\$0.077	\$88.94	
414	00601220100026	F	0	\$0.154	1359	\$0.077	\$104.64	
414	00601220100027	F	0	\$0.154	1114	\$0.077	\$85.78	
414	00601220100028	F	0	\$0.154	683	\$0.077	\$52.59	
414	00601220100029	F	0	\$0.154	1004	\$0.077	\$77.31	
414	00601220100030	F	0	\$0.154	1296	\$0.077	\$99.79	
414	00601220100033	F	25600	\$0.154	200000	\$0.077	\$19,342.40	
447	00601220120000	F	19200	\$0.154	50000	\$0.077	\$6,806.80	
448	00601220130000	F	32000	\$0.154	98000	\$0.077	\$12,474.00	
449	00601330100000	C	0	\$0.190	0	\$0.095	\$0.00	
450	00601330210000	C	36469	\$0.190	0	\$0.095	\$6,929.11	
451	00601330220000	C	67518	\$0.190	240000	\$0.095	\$35,628.42	
452	00601340380000	D	28841	\$0.066	0	\$0.033	\$1,903.51	
453	00601340390000	D	22978	\$0.066	0	\$0.033	\$1,516.55	
454	00601350280000	D	52708	\$0.066	0	\$0.033	\$3,478.73	
455	00601350290000	D	7969	\$0.066	0	\$0.033	\$525.95	
456	00601350300000	D	50965	\$0.066	0	\$0.033	\$3,363.69	
457	00601360020000	C	6730	\$0.190	17761	\$0.095	\$2,966.00	
458	00601360030000	C	6806	\$0.190	12684	\$0.095	\$2,498.12	
459	00601360070000	D	12841	\$0.066	332452	\$0.033	\$11,818.42	
460	00601360080000	C	5999	\$0.190	10200	\$0.095	\$2,108.81	
461	00601360090000	C	7405	\$0.190	10200	\$0.095	\$2,375.95	
462	00601360190000	C	28314	\$0.190	145640	\$0.095	\$19,215.46	
463	00601360200000	C	8712	\$0.190	0	\$0.095	\$1,655.28	
464	00601360210000	D	8712	\$0.066	0	\$0.033	\$574.99	
465	00601360220000	D	24157	\$0.066	0	\$0.033	\$1,594.36	
466	00601360230000	C	10890	\$0.190	0	\$0.095	\$2,069.10	
467	00601360240000	C	436	\$0.190	0	\$0.095	\$82.84	
468	00601360250000	C	35719	\$0.190	13000	\$0.095	\$8,021.61	
469	00601410430000	D	104108	\$0.066	0	\$0.033	\$6,871.13	
470	00601420380000	D	104108	\$0.066	662740	\$0.033	\$28,741.55	
471	00601430350000	D	11200	\$0.066	11200	\$0.033	\$1,108.80	
472	00601430380000	D	27360	\$0.066	27360	\$0.033	\$2,708.64	
473	00601430390000	D	23360	\$0.066	105031	\$0.033	\$5,007.78	
474	00601430400000	D	41280	\$0.066	114441	\$0.033	\$6,501.03	
475	00601440290000	D	104108	\$0.066	991429	\$0.033	\$39,588.29	
476	00601450250000	D	104980	\$0.066	625069	\$0.033	\$27,555.96	
477	00601460300000	D	48787	\$0.066	762483	\$0.033	\$28,381.88	
478	00601460310000	D	56192	\$0.066	94759	\$0.033	\$6,835.72	

Map Key	Assessor's Parcel Number (APN)	Zone	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Size (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment	Exemption
479	00601510200000	D	38972	\$0.066	0	\$0.033	\$2,572.15	
480	00601510210000	D	62291	\$0.066	701904	\$0.033	\$27,274.04	
481	00601520260000	D	0	\$0.066	0	\$0.033	\$0.00	
482	00601530050000	A	3288	\$0.180	3288	\$0.090	\$887.76	
483	00601530120000	A	22400	\$0.180	27632	\$0.090	\$6,518.88	
484	00601530150000	A	25558	\$0.180	271980	\$0.090	\$29,078.64	
485	00601550010000	A	9600	\$0.180	48000	\$0.090	\$6,048.00	
486	00601550020000	A	3200	\$0.180	3200	\$0.090	\$864.00	
487	00601550030000	A	9600	\$0.180	19200	\$0.090	\$3,456.00	
488	00601550070000	A	12800	\$0.180	25600	\$0.090	\$4,608.00	
489	00601550130000	A	16000	\$0.180	48000	\$0.090	\$7,200.00	
490	No APN	C	78000	\$0.190	266457	\$0.095	\$40,133.42	
491	00603600010001	C	0	\$0.190	1067	\$0.095	\$101.37	
491	00603600010002	C	0	\$0.190	755	\$0.095	\$71.73	
491	00603600010003	C	591	\$0.190	450	\$0.095	\$155.04	
491	00603600010004	C	0	\$0.190	939	\$0.095	\$89.21	
491	00603600010005	C	0	\$0.190	421	\$0.095	\$40.00	
491	00603600010006	C	0	\$0.190	616	\$0.095	\$58.52	
491	00603600010007	C	0	\$0.190	941	\$0.095	\$89.40	
491	00603600010008	C	0	\$0.190	608	\$0.095	\$57.76	
491	00603600010009	C	0	\$0.190	423	\$0.095	\$40.19	
491	00603600010010	C	1590	\$0.190	1210	\$0.095	\$417.05	
491	00603600010011	C	1210	\$0.190	921	\$0.095	\$317.40	
491	00603600010012	C	1427	\$0.190	2269	\$0.095	\$486.69	
<b>TOTALS</b>			<b>7,240,116</b>		<b>23,119,887</b>		<b>\$2,716,642.58</b>	

Exemptions:

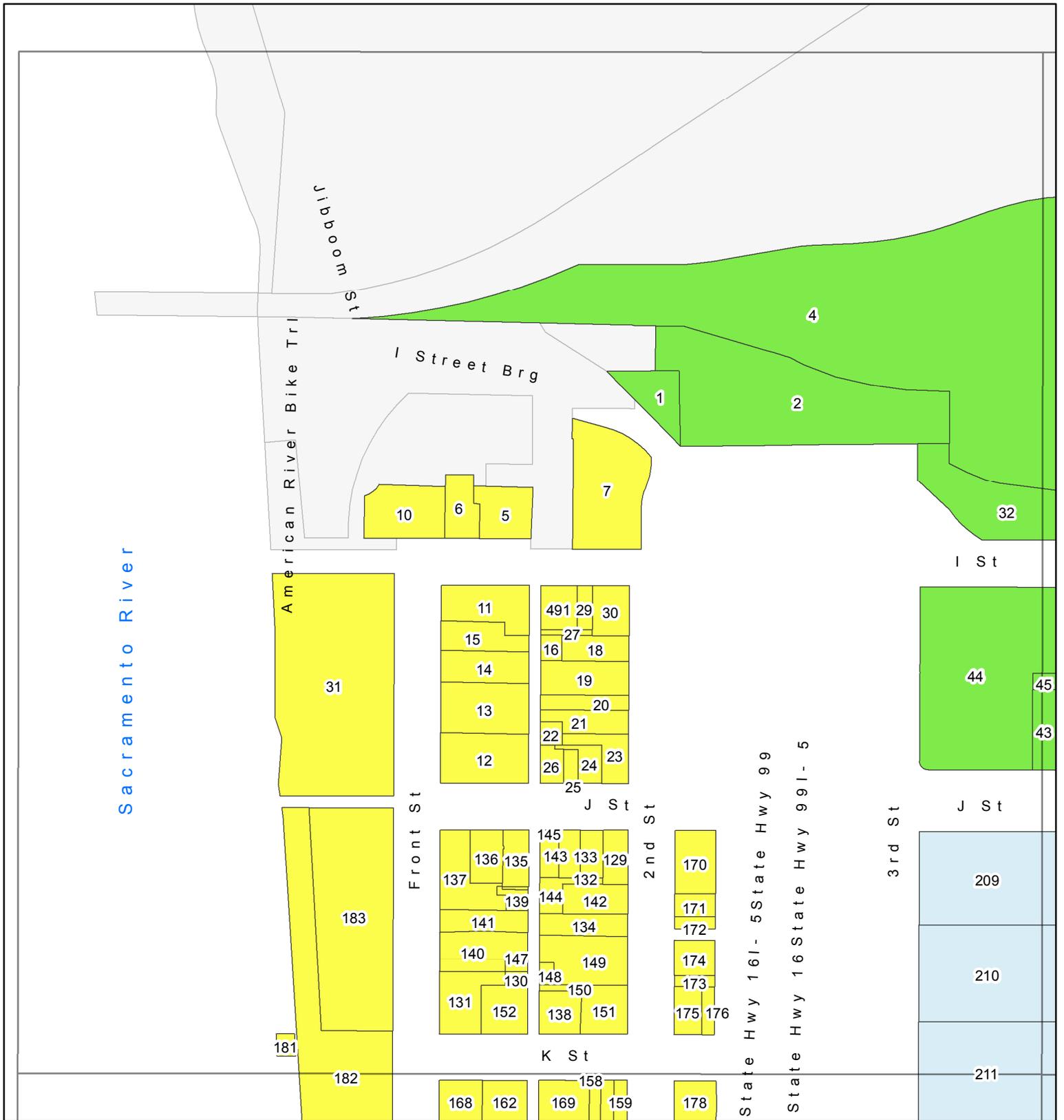
<sup>1</sup> Tax-exempt parcels are assessed the tax exempt rate proportionate (50% of the standard rate) to their land and building tax exemption percentage. Parcels that are 100% tax-exempt are included in the table above. Parcels with any portion of the building or parcel determined to be non-exempt are shown in the "Private Tax-Exempt Parcel Calculations" table on the following page.

<sup>2</sup> Parcels used by Entertainment and Sports Complexes are given a reduced rate due to receiving less services.

## Private Tax Exempt Parcel Calculations

Map Key	Assessor's Parcel Number (APN)	Zone	% of Parcel Size	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	% of Building Size	Building Size (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment
33	00600240320000 (Exempt)	B	97.2%	20,758.03	\$0.080	100.00%	16,320.00	\$0.040	\$2,313.44
33	00600240320000 (Commercial)	B	2.8%	597.97	\$0.160	0.00%	0.00	\$0.080	\$95.67
<b>Map Key 33 Total</b>				<b>21,356.00</b>			<b>16,320.00</b>		<b>\$2,409.12</b>
34	00600240320000 (Exempt)	B	85.0%	2,962.25	\$0.080	0.00%	0.00	\$0.040	\$236.98
34	00600240320000 (Commercial)	B	15.0%	522.75	\$0.160	100.00%	0.00	\$0.080	\$83.64
<b>Map Key 34 Total</b>				<b>3,485.00</b>			<b>0.00</b>		<b>\$320.62</b>
37	00600240400000 (Exempt)	B	85.0%	21,845.00	\$0.080	85.00%	57,477.85	\$0.040	\$4,046.71
37	00600240400000 (Commercial)	B	15.0%	3,855.00	\$0.160	15.00%	10,143.15	\$0.080	\$1,428.25
<b>Map Key 37 Total</b>				<b>25,700.00</b>			<b>67,621.00</b>		<b>\$5,474.97</b>
43	00600240520000 (Exempt)	B	0.0%	0.00	\$0.080	83.97%	128,715.93	\$0.040	\$5,148.64
43	00600240520000 (Commercial)	B	100.0%	20,400.00	\$0.160	16.03%	24,572.07	\$0.080	\$5,229.77
<b>Map Key 43 Total</b>				<b>20,400.00</b>			<b>153,288.00</b>		<b>\$10,378.40</b>
115	00600520220000 (Exempt)	B	0.0%	0.00	\$0.080	32.60%	5,995.14	\$0.040	\$239.81
115	00600520220000 (Commercial)	B	100.0%	12,000.00	\$0.160	67.40%	12,394.86	\$0.080	\$2,911.59
<b>Map Key 115 Total</b>				<b>12,000.00</b>			<b>18,390.00</b>		<b>\$3,151.39</b>
361	00601050100000 (Exempt)	A	0.0%	0.00	\$0.090	66.50%	7,315.00	\$0.045	\$329.18
361	00601050100000 (Commercial)	A	100.0%	3,485.00	\$0.180	33.50%	3,685.00	\$0.090	\$958.95
<b>Map Key 361 Total</b>				<b>3,485.00</b>			<b>11,000.00</b>		<b>\$1,288.13</b>

## APPENDIX 5 – DISTRICT BOUNDARY MAP



# Downtown Sacramento PBID Map Book



Date: 10/22/2014

A1



**Benefit Zones**

- B / Civic Center
- C / Old Sacramento
- E / Entertainment District

80 of 71



# Downtown Sacramento PBID Map Book



Date: 10/22/2014

A2



**Benefit Zones**

- A / The Kay
- B / Civic Center
- E / Entertainment



# Downtown Sacramento PBID Map Book



Date: 10/22/2014

A3



**Benefit Zones**

- A / The Kay
- B / Civic Center



# Downtown Sacramento PBID Map Book



Date: 10/22/2014

A4



**Benefit Zones**

- A / The Kay
- B / Civic Center
- F / Theater **66 of 71**



# Downtown Sacramento PBID Map Book



Date: 10/22/2014

B1



**Benefit Zones**

- C / Old Sacramento
- D / Capitol Mall
- E / Entertainment



# Downtown Sacramento PBID Map Book



Date: 10/22/2014

B2



- Benefit Zones**
- A / The Kay
  - D / Capitol Mall
  - E / Entertainment



# Downtown Sacramento PBID Map Book



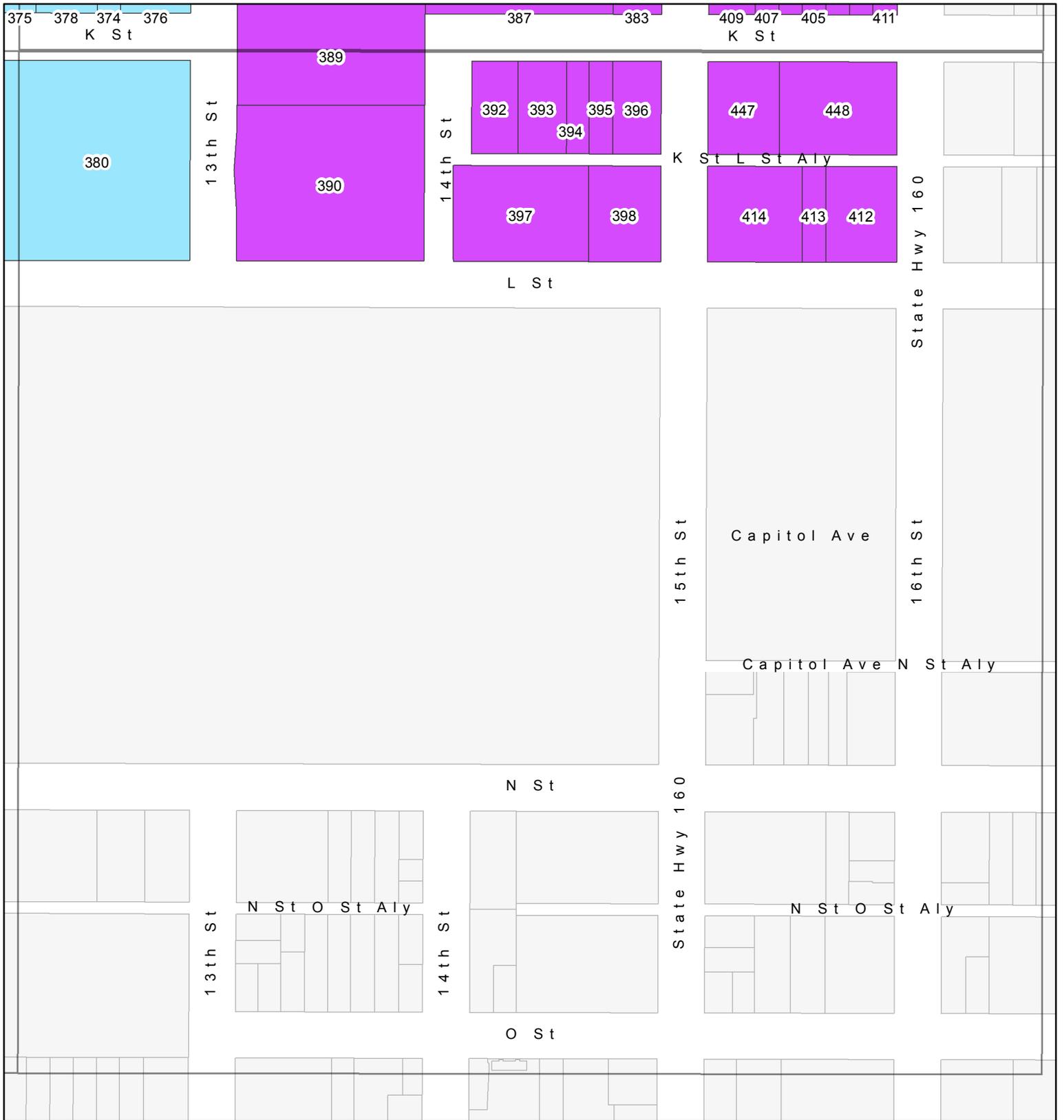
Date: 10/22/2014

B3



**Benefit Zones**

 A/ The Kay **69 of 71**



# Downtown Sacramento PBID Map Book



Date: 10/22/2014

B4



**Benefit Zones**  
 A/ The Kay  
 F/ Theater

# APPENDIX 6 – INTERCEPT SURVEY REPORT