Meeting Date: **6/9/2015**

Report Type: Consent

Report ID: 2015-00211

City of SACRAMENTO 04

City Council Report
915 I Street, 1st Floor
www.CityofSacramento.org

Title: Mack Road Property and Business Improvement District No. 2014-05: Ballot Results

Location: Districts 7 and 8

Recommendation: 1) Receive a report on the tabulation of assessment ballots submitted and not withdrawn before the public hearing closed on June 2, 2015; and 2) based on the results of the tabulation, pass a) a Resolution declaring the results of the majority protest proceedings and renewing the Mack Road PBID No. 2014-05; and b) a Resolution approving the annual Mack Road PBID No. 2014-05 budget and levying assessment.

Contact: Sini Makasini, Administrative Analyst, (916) 808-7967; Mark Griffin, Division 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 (Declaring Results)
5-Exhibit A (Management District Plan)
6-Resolution (Adopting Annual PBID Budget and Levying Assessment)

City Attorney Review

Approved as to Form
Michael W. Voss
6/1/2015 1:49:18 PM

Approvals/Acknowledgements

Department Director or Designee: Leyne Milstein - 5/26/2015 3:36:42 PM

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Description/Analysis

Issue Detail: A majority of property owners within the Mack Road commercial corridor have proposed to renew the Mack Road Property and Business Improvement District (District) No. 2014-05 for a seven-year term. On April 14, 2015, the Council passed Resolution 2015-0086: 1) directing staff to mail assessment ballots and notices of public hearing to the owners of real property within the proposed District; and 2) setting June 2, 2015, as the date for a public hearing on the proposed District and assessment.

At the conclusion of the hearing the City Clerk tabulated the assessment ballots submitted and not withdrawn to determine whether there was a majority protest against the proposed District assessment (i.e., whether a majority of the property owners who submit ballots are opposed to the District and assessment). Based on the results of the tabulation, there is not a majority protest. As such, staff recommends that the Council pass a resolution declaring the results of the majority protest proceedings and renewing the District. Staff also recommends that Council approve the annual budget for the District and levy the assessment.

Policy Considerations: Upon renewal, the District will continue to provide services which will promote safety and maintenance, image enhancement, transportation improvements and economic development within the Mack Road commercial corridor in an effort to increase business development and revenue.

Environmental Considerations: Under the California Environmental Quality Act (CEQA) Guidelines, the renewal of a property business improvement district does not constitute a project and is therefore exempt from review pursuant to Guidelines Section 15378(b)(4).

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

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

There are 281 parcels in the District service area. The total District assessment budget for the first year is approximately $649,621. Future assessment rates may be subject to an increase of no more than three percent annually. If the District is renewed, the annual budget will be adjusted to reflect the Council approved assessments and expenditure plans. The City does not own parcels in the District.

Local Business Enterprise (LBE): Not applicable.

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BACKGROUND

The District was originally approved in August 2010 for a five-year term. Services began on January 2011 and are set to expire December 31, 2015. The District property owners have successfully petitioned to renew the District for a seven-year term. If renewed, the District will continue to provide funding for the following services in the Mack Road commercial corridor:

- Security and Maintenance: The primary task of the security program will be to coordinate with and supplement the existing security in the District, including coordination with the hospital, retail and apartment complex security patrols. Maintenance services will include trash abatement, on-call graffiti removal, power washing, and occasional public right-of-way weed abatement.

- Transportation Improvements include efforts to improve the ingress and egress of the commercial areas east of Highway 99. Limited funds will be used for identification of projects, initial design work and may be used as matching dollars for public agency grants.

- Image Enhancement will continue to promote the District as a vibrant commercial corridor. Marketing and advertising of the area will keep shoppers coming for entertainment and special events as well as regular shopping. Landscaping and other improvements may be made to beautify and make the area look more festive.

- Advocacy and Administration: The District will provide a strong and organized voice to represent the assessed parcels and will advocate the design and implementation of new projects which specifically benefit assessed parcels. Administration will provide for the daily operation of the District programs and services.

The District's Board of Directors has prepared the Management District Plan (Plan) and Engineer's Report, which is on file with Public Improvement Finance Division 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 District and providing the services identified by the property and business owners. The attached resolution will initiate the renewal proceedings of the District.

<u>Tabulation Results of Assessment Ballots</u>

On April 14, 2015, Council directed staff to complete the actions necessary to renew the District. On April 15, 2015, staff mailed out assessment ballots and notices of public hearing to the owners of property in the proposed District. Ballots must be submitted no later than the close of the public hearing to be counted. At the close of the public hearing

on June 2, 2015, the assessment ballots were tabulated to determine whether there was a majority protest.

The City Clerk's tabulation of ballots found 75.64% of ballots in favor of renewing the District. The assessment ballots are weighted for each property according to the proportional financial obligation of the specific property. The actual ballot count is a result of assessment value for all ballots cast. The total assessment value is $649,621. The ballots cast represent $314,043 which is a turnout of approximately 48%. Of the ballots returned and not withdrawn, the amount cast in favor of the assessment was $237,543.89 and the amount cast in opposition to the assessment was $76,499.22.

Based on the tabulation results, a majority protest does not exist as the ballots submitted in opposition to the assessment do not exceed the ballots submitted in favor of it. Therefore, the proceedings to levy the assessment will continue.

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SCHEDULE OF PROCEEDINGS
MACK ROAD
PROPERTY AND BUSINESS IMPROVEMENT DISTRICT NO. 2014-05

October 2014	Petition Drive Kick-off
March 11, 2015	Receive Signed Petitions
April 14, 2015	Resolution of Intention to Renew – City Council
April 15, 2015	Record Boundary Map, Mail Ballots Publish Notice of Hearing, Management Plan
June 2, 2015	Public Hearing – City Council
June 9, 2015	**Ballot Results – City Council**
June 10, 2015	Record Notice of Assessment and Assessment Diagram
August 2015	Assessment Roll to County

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RESOLUTION NO.

Adopted by the Sacramento City Council

RESOLUTION DECLARING THE RESULTS OF THE MAJORITY PROTEST PROCEEDINGS AND RENEWING THE MACK ROAD PROPERTY AND BUSINESS IMPROVEMENT DISTRICT NO. 2014-05

BACKGROUND:

A. The owners of property within the boundaries of the proposed Mack Road Property and Business Improvement District (PBID) No. 2014-05 (District) have submitted petitions asking that the City Council renew the District. Included with the petitions was a summary of the Management District Plan (Plan) that describes the proposed assessment to be levied on property within the District to pay for the following activities and improvements: (1) Security & Maintenance: The primary task of the security program will be to coordinate with and supplement the existing security in the District, including coordination with the hospital, retail and apartment complex security patrols. Maintenance services will include trash abatement, on-call graffiti removal, power washing, and occasional public right-of-way weed abatement. (2) Transportation Improvements shall include efforts to improve the ingress and egress of the commercial areas east of Highway 99. Limited funds will be used for identification of projects, initial design work and may be used as matching dollars for public agency grants. (3) Image Enhancement will continue to promote the District as a vibrant commercial corridor. Marketing and advertising of the area will keep shoppers coming for entertainment and special events as well as regular shopping. Landscaping and other improvements may be made to beautify and make the area look more festive. (4) Advocacy & Administration: The District will provide a strong and organized voice to represent the assessed parcels and will advocate the design and implementation of new projects which specifically benefit assessed parcels. Administration services will provide for the daily operation of the District programs and services.

B. The proposed owners who signed the petitions will collectively pay more than 50% of the proposed assessment. Accordingly, on April 14, 2015, the City Council adopted Resolution No. 2015-0086 entitled “Intention to Renew the Mack Road Property and Business Improvement District” (the Resolution of Intention). Among other things, the Resolution of Intention states that a public hearing on the renewal of the District and the proposed assessment will be held on June 2, 2015, at 6:00 p.m. in the City Council’s chambers, Sacramento City Hall, 915 “I” Street (first floor), Sacramento, California. The Resolution of Intention also states the City Council’s finding that the Plan satisfies all requirements of Streets and Highways Code Section 36622.

C. The properties within the boundaries of the District will be benefited by the activities and improvements to be funded by the proposed assessment.

D. On April 15, 2015, the City Clerk mailed to each owner of record of each parcel within the District's exterior boundaries a notice concerning the public hearing on the renewal of the District and the proposed assessment. Each notice included the statutorily required information about the assessment and the majority protest procedure, as well as an assessment ballot.

E. At 6:00 p.m. on June 2, 2015, in the City Council's Chambers, Sacramento City Hall, 915 "I" Street (first floor), Sacramento, California, the City Council held a public hearing regarding the renewal of the District and the levy of the assessment. During the public hearing, the City Council heard and received all objections and protests to the renewal of the District and the proposed assessment. The City Clerk has received, been given custody of, and tabulated the assessment ballots returned and not withdrawn by the owners of property located within the District. The City Clerk has reported the results of the tabulation by her written Certificate to the City Council. The Clerk's Certificate of Ballot Procedure Results for the Mailed-Ballot, Property Owner Majority Protest Proceeding indicates that, of the assessment ballots signed and returned to the City Clerk, and not withdrawn, prior to the close of the public hearing on June 2, 2015, and weighting the ballots for each property according to the proportional financial obligation of each property, 75.64% percent of the assessment ballots were in favor of the levy of the assessments as proposed, and 24.36% percent were opposed. The number of assessment ballots submitted and not withdrawn in opposition to the proposed assessment did not exceed the number of ballots submitted and not withdrawn in favor of the proposed assessment, with ballots weighted according to the amount of the assessment to be imposed upon the parcel for which each ballot was submitted. Therefore, a majority protest against the proposed assessment does not exist.

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

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

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

Section 2 No majority protest having been made through the assessment ballot procedure, the City Council:

(a) Overrules all protests to the proposed assessment and these proceedings;

(b) Approves the Engineer's Report and Plan on the proposal to levy an annual assessment on land within the District to

be renewed, attached hereto as Exhibit A and by this reference made a part of this resolution, preliminarily approved by Resolution No. 2015-0086;

(c) Renews the District for a seven-year term that will expire on December 31, 2022, for the territory generally described in Exhibit B, attached hereto and by this reference made a part of this resolution, as shown in the Engineer's Report and Plan, preliminarily approved by Resolution No. 2014-0086;

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

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

Section 4 Bonds will not be issued.

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

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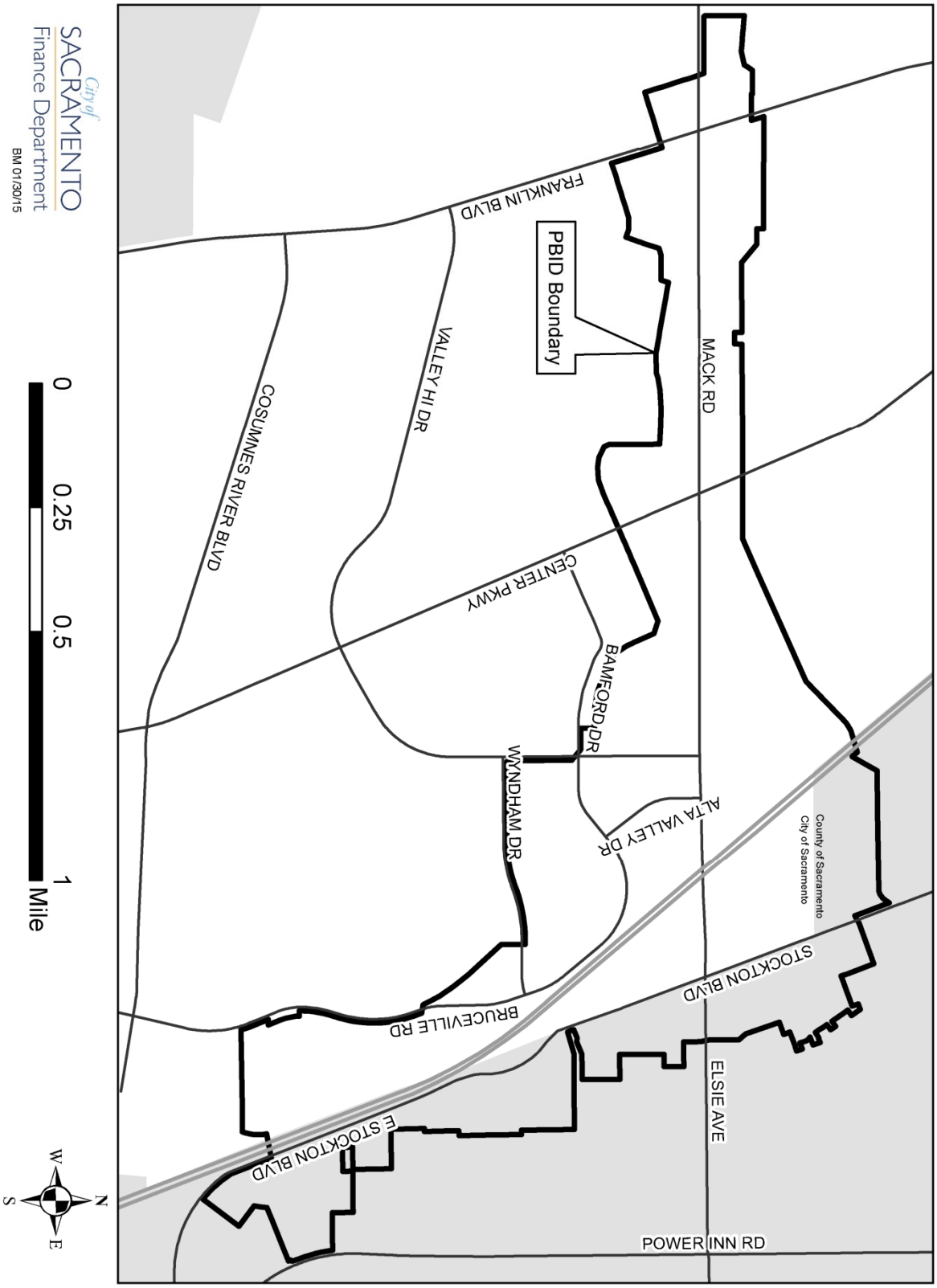
Exhibit A: Management District Plan and Engineer's Report
Exhibit B: District Map

EXHIBIT A

MANAGEMENT DISTRICT PLAN
(Attached)

EXHIBIT B


Mack Road Property and Business Improvement District No. 2014-05
County of Sacramento
City of Sacramento
MACK RD
STOCKTON BLVD
ELSIE AVE
POWER INN RD
E STOCKTON BLVD
BRUCEVILLE RD
WYNDHAM DR
BAMFORD DR
ALTA VALLEY DR
CENTER PKWY
FRANKLIN BLVD
VALLEY HI DR
COSUMNES RIVER BLVD
PBID Boundary
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City of SACRAMENTO
Finance Department
BM 01/30/15

2016-2022

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Mack Road Property and Business Improvement District

MANAGEMENT DISTRICT PLAN & ENGINEER'S REPORT

DISTRICT NO.#2014-05

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

March 16, 2015

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Prepared by Civitas

CIVITAS

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I. OVERVIEW

Developed by a growing coalition of property owners, the Mack Road Property and Business Improvement District (MRPBID) is a benefit assessment district created to provide improvements and activities which constitute and create a special benefit to assessed parcels. As required by law, property owners have created this Management District Plan (Plan) to renew the MRPBID.

Location: The MRPBID generally includes parcels with commercial uses along Mack Road and Elsie Avenue between Deer Creek Drive in the west and Suncountry Lane in the east, and along Stockton Boulevard between Whispering Palms Drive in the north and Alpine Frost Drive in the south. A detailed boundary description is included in Section IV.

Purpose: The purpose of the MRPBID is to provide activities and improvements which constitute and create a special benefit to assessed parcels. The MRPBID will provide security and maintenance, image enhancement, transportation improvements, and advocacy services directly and only to assessed parcels within its boundaries.

Budget: The MRPBID annual budget, funded by assessments, for the initial year of its 7-year operation is anticipated to be $649,621.29. The annual budget may be subject to an increase in assessment rates of no more than three percent (3%) per year. The assessment will be supplemented by non-assessment funds so that the total annual budget for the initial year of its 7-year operation is anticipated to be $698,070.72.

Cost: The initial annual cost to commercial parcels is $0.03 per parcel square foot. Parcels zoned exclusively for single-family residential purposes with four units or less will not be assessed. Assessment rates may be subject to an increase of no more than three percent (3%) per year.

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

Duration: The renewed MRPBID will have a seven (7) year life beginning January 1, 2016 and ending December 31, 2022. Near the expiration of the district, the petition, ballot, and City Council hearing process must be repeated for the MRPBID to again be renewed.

Management: The Mack Road Partnership will continue to serve as the Owners' Association for the MRPBID.

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 governed 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. Typically, the Board of Directors hires an executive director to manage the day to day operations of 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 MRPBID 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. 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 both a petition and ballot from property owners paying more than 50% of proposed assessments;
- 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 Business District Law of 1994" is provided in Appendix 1.

III. ACCOMPLISHMENTS

The MRPBID was formed at the request of property owners in 2010. The Mack Road corridor struggled with issues of safety, cleanliness, and public perception. The MRPBID is a proactive effort by property owners to address shared issues and make the district safer and more inviting to tenants and customers.

In its initial five-year term, the MRPBID has focused on cleanliness, increasing safety, improving the corridor's image, and bringing in new tenants and customers. MRPBID funds have been leveraged to maximize return on investment by recruiting volunteers and seeking additional funding.

The Mack Road PBID has been very successful since formation in 2010. In 2012 and 2013, the Partnership:

- Answered 8,918 calls for security service
- Painted over or cleaned 1,034 graffiti tags
- Removed 90,504 gallons of trash from public areas within the MRPBID boundary
- Took down 1,643 illegal signs
- Acted as the agent for 162 local businesses
- Partnered with local law enforcement to reduce part 1 crime in the Mack Road area by over 40%
- Hosted 19 community events and local small business seminars to aid local businesses
- Spearheaded the effort to support the installation of a community center
- Managed a community effort, known as ReIMAGINE Mack Road, which brought over 5000 people to the area to participate in the largest day of community service ever held in South Sacramento. 26 projects, all of which benefited the property owners within the MRPBID boundary, were completed on April 26, 2014.

Figure 1 - Graffiti removal and light pole painting efforts have made a visible difference.

IV. DISTRICT BOUNDARIES

The MRPBID generally includes parcels with commercial uses along Mack Road and Elsie Avenue between Deer Creek Drive in the west and Suncountry Lane in the east, and along Stockton Boulevard between Whispering Palms Drive in the north and Alpine Frost Drive in the south. A detailed boundary description is included in Section III.

Specifically, the District boundaries are as follows:

Beginning at the northwest corner of Assessor's Parcel Number (APN) 119-2160-001-0000 (Map ID 211), then east along the northern boundary of said parcel and continuing east along the northern boundary of APN 119-0070-067-0000 (Map ID 212) to Franklin Boulevard. East across Franklin Boulevard, and continuing east along the northern boundary of parcels fronting the north edge of Mack Road, across Tangerine Avenue and Center Parkway to the northeast corner of APN 118-0103-009-0000 (Map ID 176). Northeast along the northwestern boundary of APNs 118-0290-007-0000 and 118-0290-001-0000 (Map IDs 280 and 274) to Highway 99, then east across Highway 99 and continuing east along the northern boundary of APNs 118-0300-001-0000 and 118-0131-048-0000 (Map IDs 206 and 192) to the west edge of Stockton Boulevard.

Southeast across Stockton Boulevard to the northwest corner of APN 115-0010-022-0000 (Map ID 216), then east along the northern boundary and south along the eastern boundary of said parcel to the northeast corner of APN 115-1870-002-0000 (Map ID 269). East along the northern boundary, south along the eastern boundary, and west along the southern boundary of said parcel to the northeast corner of APN 115-0010-028-0000 (Map ID 1). South along the eastern boundary of said parcel, and continuing south along the eastern boundary of APN 115-0010-029-0000 (Map ID 2) to Elsie Avenue. South across Elsie Avenue, and continuing south along the eastern boundary of APNs 115-0061-047-0000 and 115-0061-044-0000 (Map IDs 2 and 8) to the northeast corner of APN 115-0061-031-0000 (Map ID 5). South along the eastern boundaries of parcels fronting the east edge of Stockton Boulevard, across Victory Avenue, to the southeast corner of APN 115-0062-022-0000 (Map ID 13). West along the southern boundary of said parcel and continuing west along the southern boundary of APN 115-0062-021-0000 (Map ID 12) to Stockton Boulevard. South along the east edge of Stockton Boulevard to the northwest corner of APN 115-0210-043-0000 (Map ID 22), then east along the northern boundary of said parcel and continuing east along the northern boundary of APN 115-0210-042-0000 (Map ID 21). South along the eastern boundary of said parcel and continuing south along the eastern boundary of parcels fronting the east edge of Stockton Boulevard, across Rangeview Road and Stevenson Avenue, to the southeast corner of APN 115-0202-020-0000 (Map ID 20). West along the southern boundary of said parcel to the northeast corner of APN 115-0202-002-0000 (Map ID 18), then south along the eastern boundary of said parcel to the northwest corner of APN 115-0202-005-0000 (Map ID 19). East along the northern boundary, then south along the eastern boundary to the southeast corner of said parcel. East along the northern boundary, south along the eastern boundary, and west along the southern boundary of APN 115-0130-064-0000 (Map ID 281), then continuing southwest along the southeastern boundary of APN 115-2050-001-10000 (Map ID 14) to Stockton Boulevard.

Northwest across Stockton Boulevard and Highway 99 to the northeast corner of APN 117-0181-038-0000 (Map ID 94), then south along the eastern boundary and west along the southern boundary of said parcel, continuing west along the southern boundary of APNs 117-0181-040-0000 and 117-0181-026-0000 (Map IDs 95 and 90) to Bruceville Road. North along the east edge of Bruceville Road to the northern intersection of Bruceville Road and Timberlake Way. Northwest across Bruceville Road to the

south corner of APN 117-0170-083-0000 (Map ID 80), then northwest along the southwestern boundary of said parcel to Wyndham Drive.

West along the north edge of Wyndham Drive to Valley Hi Drive, then north along the east edge of Valley Hi Drive to Bamford Drive. West along the north edge of Bamford Drive to the southwest corner of APN 117-0012-021-0000 (Map ID 45), then northwest along the southwestern boundary of said parcel, and continuing northwest along the southwestern boundary of APN 117-0012-017-0000 (Map ID 42). Then southwest along the southeastern boundary of APNs 117-0012-013-0000 and 117-0012-012-0000 (Map IDs 39 and 36) to Center Parkway. Southwest across Center Parkway, and continuing west along the southern boundary of parcels fronting the south edge of Mack Road, across Summersdale Drive, to the southwest corner of APN 117-0780-004-0000 (Map ID 109). West along the southern boundary of APN 117-0780-002-0000 (Map ID 107) to Franklin Boulevard, then north along the east edge of Franklin Boulevard to a point opposite the southeast corner of APN 119-2180-001-0000 (Map ID 210). West across Franklin Boulevard, then west along the southern boundary and north along the western boundary of APN 119-2180-001-0000 (Map ID 210) to Mack Road. West along the north edge of Mack Road to the southwest corner of APN 119-2160-001-0000 (Map ID 211), the point of beginning.

The service area includes approximately 281 properties with 116 property owners. The MRPBID boundary is illustrated by the map in Appendix III. A larger map is available on request by calling Civitas at, (916)437-4300 or (800)999-7781.

It is the intent of the 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 District Boundary Map (included as Appendix III), and the Assessment Calculation Table (included as Appendix II). However, if inconsistencies arise, the order of precedence shall be: 1) the Assessment Calculation Table, 2) the District Boundary Map, and 3) this boundary description.

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

V. SERVICE PLAN & BUDGET

A. Services

The MRPBID will provide supplemental improvements and activities that are above and beyond those provided by the City of Sacramento and other public agencies. Service levels to individual parcels are based on the amount paid into the MRPBID, as further described in the Engineer's Report in Section VII of this Plan. All services are provided directly and only to assessed parcels, and constitute and provide a special benefit to assessed parcels. Services will not be provided directly to the public at large or to parcels outside the MRPBID boundaries. Services provided will include:

1. Security & Maintenance

Enhanced security services are needed to keep the District safe for patrons, employees, residents and visitors. The primary task of the security program will be to coordinate with and supplement the existing security in the District, including the security provided by the hospitals, retail centers, and apartment buildings. Security services may include contracting with private security firms, security patrols, contracting and partnering with the Sacramento Police Department and Sacramento County Sherriff, and/or other activities and improvements that enhance security. Maintenance services will include trash abatement, on-call graffiti removal, power washing, and occasional public right-of-way weed abatement.

2. Transportation Improvements

Transportation improvements shall include efforts to improve the ingress and egress of the commercial areas east of Highway 99. These limited funds shall be used for identification of projects, initial design work and may be used as matching dollars for public agency grants. The costs for these programs have been allocated over the seven (7) year life of the MRPBID.

3. Image Enhancement

The image enhancement program will continue to promote the District as a vibrant commercial center. Marketing and advertising of the area will keep shoppers coming for entertainment and special events as well as regular shopping. An event and promotional campaign may be established. Landscaping and other improvements may be made to beautify and make the area look more festive.

4. Advocacy & Administration

The MRPBID will facilitate a strong and organized voice to represent the assessed parcels. This program will advocate the design and implementation of new projects which specially benefit assessed parcels. Administration, with guidance from the Board of Directors, will provide for the day-to-day operation of the MRPBID programs. Administration costs may include rent, insurance, legal and accounting costs, administrative staff, and similar items.

5. Contingency Reserve

The budget includes a prudent fiscal reserve. Changes in parcel data, increasing service costs, delinquencies, and other issues may change the revenue and expenses. In order to buffer the organization for unexpected changes in revenue, and allow the MRPBID to fund other program expenses or renewal costs, the reserve is included as a budget item. If at the end of the MRPBID there are reserved funds remaining and property owners wish to renew, those funds may be used for the cost of renewing the MRPBID.

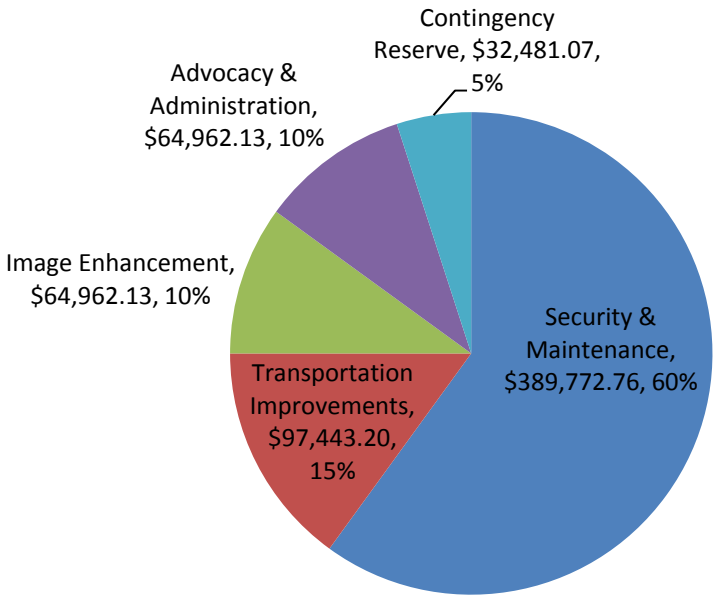
B. Annual Budget

A projected seven-year budget for the MRPBID 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 MRPBID. 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 three percent (3%) per year. Increases will be determined by the Mack Road Partnership and will vary each year. The projections below illustrate the maximum annual three percent (3%) increase for all budget items.
3. The Mack Road Partnership 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 approved by the Mack Road Partnership and submitted with the Annual Report.
4. The annual budget includes a contingency reserve. Changes in data and other issues may change the revenue and expenses. In order to buffer the organization for unexpected changes in revenue, and/or allow the MRPBID to fund other overhead or renewal costs, the reserve is included as a budget item.
5. If there are contingency funds remaining at the end of the MRPBID's term, those funds may be used for the costs of renewing the MRPBID.

C. Assessment Budget

The total improvement and activity budget for 2016 that is funded by parcel assessments, is $649,621.29. The budget for these funds is shown in the chart below. The total assessment funding will be supplemented by non-assessment funds so that the total District service budget for 2016 is $698,070.72. The total of non-assessment and assessment funds, and the determination of special versus general benefit is included in the Engineer's Report. The assessment may be subject to an increase in the assessment rate of no more than three percent (3%) per year.



D. Annual Estimated Assessment Budget

The budget below assumes the maximum annual increase of three percent (3%) on assessment rates is enacted and that there are no changes to parcel data or the categorical budget allocations.

	Security & Maintenance	Transportation Improvements	Image Enhancement	Advocacy & Administration	Contingency Reserve	Total
%	**60%**	**15%**	**10%**	**10%**	**5%**	**100%**
2016	$389,772.76	$97,443.20	$64,962.13	$64,962.13	$32,481.07	$649,621.29
2017	$401,465.94	$100,366.50	$66,910.99	$66,910.99	$33,455.50	$669,109.92
2018	$413,509.92	$103,377.50	$68,918.32	$68,918.32	$34,459.17	$689,183.23
2019	$425,915.22	$106,478.83	$70,985.87	$70,985.87	$35,492.95	$709,858.74
2020	$438,692.68	$109,673.19	$73,115.45	$73,115.45	$36,557.74	$731,154.51
2021	$451,853.46	$112,963.39	$75,308.91	$75,308.91	$37,654.47	$753,089.14
2022	$465,409.06	$116,352.29	$77,568.18	$77,568.18	$38,784.10	$775,681.81

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 MRPBID as defined in Streets and Highways Code §36614.5. The City Council has determined that the Mack Road Partnership shall serve as the Owners' Association described in Streets and Highways Code §36651. The Board of Directors of the Mack Road Partnership and its staff are charged with the day-to-day operations of the MRPBID.

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 MRPBID and respond to the needs of property owners from various "commercial neighborhoods" within the MRPBID.

The Board of Directors shall act in the best interests of all of the properties within the MRPBID. The diverse representation described above ensures that the interests of all of the properties in the MRPBID 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 Mack Road 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 Mack Road 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 MRPBID 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 XIIID of the California Constitution. Article XIIID provides that "only special benefits are assessable,"[1] and requires the City to "separate the general benefits from the special benefits conferred on a parcel."[2] 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."[3] Conversely, a general benefit is "conferred on real property located in the district or to the public-at-large."[4] 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."[5]

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 XIIID 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."[6] "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."[7] The first step that must be undertaken in order to separate the 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. Each of the service categories will impact the parcels and public-at-large

[1] Cal. Const., art. XIII D, §4(a)
[2] Cal. Const., art. XIII D, §4(a)
[3] Id, §2(i)
[4] Cal Const., art XIII D §2(i)
[5] Cal. Const., art. XIII D, §4(a)
[6] Cal. Const., art XIII D §4(a)
[7] Golden Hill v. San Diego

in a distinct manner; thus we consider the general benefit to the public-at-large on a service-by-service basis.

Intercept Survey

To estimate the general benefit to the public-at-large, an intercept survey was conducted[8]. 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 4.

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."[9] 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."[10] 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."[11] 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.

There were 186 responses to the survey. Of the 186 respondents, 5 indicated that they were not at all likely or only slightly likely to engage in any activity on the assessed parcels. The remaining 181 respondents indicated that they were at least somewhat likely to engage in at least one activity on the assessed parcels. The 5 respondents represent the general benefit, while the 181 represent the special benefit; this yields a general benefit of 2.68% ($5 \div 186 = 0.0268$).

Security & Maintenance

Security & Maintenance services will be provided directly for the special benefit of assessed parcels via crews and patrols. They will, however, generate some general benefit to the public at large by making areas used by the public at large cleaner, safer, and easier to access.

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[8] As suggested by the California Court of Appeal, Fourth District in Footnote 18 of *Golden Hill v. San Diego* (2011) Cal.App.4th 416
[9] Streets and Highways Code section 36601(h)(2)
[10] Ibid
[11] Streets and Highways Code section 36622(k)(2)

Transportation Improvements

Transportation improvements will focus on making ingress and egress to assessed parcels quicker, easier, and more available. These services will be provided for the direct benefit of the parcels, to increase traffic and thereby commerce. However, the general public within the District that is not engaging in business on the assessed parcels will receive a benefit as a result of these efforts.

Image Enhancement

The image enhancement program will be designed to directly benefit assessed parcels by beautifying and positioning the District as a desirable place to visit and do business. Although the services will only be provided directly to the assessed parcels, the public at large will receive a benefit as a result of these efforts.

Advocacy & Administration and Contingency Reserve

The Advocacy & Administration and Contingency Reserve budget items all 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 service category.

Total General Benefit to the Public at Large

Based upon the intercept survey, the Engineer has applied the 2.68% ratio to each of the services to determine the value of the general benefit to the public at large. Therefore, the total value of the general benefit provided to the public at large not utilizing the assessed parcels is $18,708.29 as shown below.

Service Provided	Total Benefit Value	Benefit Factor	General Benefit Value to Public	Benefit Value to Parcels (Special & General)
Security & Maintenance	$418,842.43	0.0268	**$11,224.98**	$407,617.45
Transportation Improvements	$104,710.61	0.0268	**$2,806.24**	$101,904.37
Image Enhancement	$69,807.07	0.0268	**$1,870.83**	$67,936.24
Advocacy & Administration	$69,807.07	0.0268	**$1,870.83**	$67,936.24
Contingency Reserve	$34,903.54	0.0268	**$935.41**	$33,968.13
TOTAL	**$698,070.72**		**$18,708.29**	**$679,362.43**

2. 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;"[12] however, the California Court of Appeals has stated that "services specifically intended for assessed parcels concomitantly confer collateral general benefits to surrounding properties."[13] 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,"[14] it is reasonable to conclude that increased safety, cleanliness, ease of access, and attractiveness 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

[12] Furman Center for Real Estate & Urban Policy; The Impact of Business Improvement Districts on Property Values: Evidence from New York City (2007) p. 4
[13] Beutz v. Riverside (2010) 184 Cal.App.4th 1516
[14] Streets and Highways Code section 36622(k)(2)

are considered general benefits and will be quantified and separated.[15] 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. Parcels occupied by roads and creeks do not directly benefit from the District services and have therefore been excluded from these calculations.

As detailed in the table above, the total District budget for 2016 is $698,070.72. After reducing the budget by the general benefit to the public at large ($18,708.29), the remaining benefit to parcels is $679,362.43. Since all parcels within the District that are not zoned solely for residential use benefit from and receive all of the District's services, they have been assigned a benefit factor of 1.0. Although they will not be directly serviced and they are not commercial in nature, the non-assessed parcels within the District as detailed in the Assessment Methodology on page 16 will receive spillover benefits. Because they are surrounded by serviced parcels, but are not directly serviced, it is our estimation that the non-assessed parcels within the District will receive one-quarter of the benefit that accrues to the assessed parcels; thus they have been assigned a benefit factor of 0.25. 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.

Security & Maintenance, Transportation Improvements, and Image Enhancement

Security & Maintenance, Transportation Improvements, and Image Enhancement 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 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%) and adjacent residential parcels would have a benefit factor of 0.0625 (0.25 x 25%).

The following table calculates the amount of benefit provided to parcels by the District's Security & Maintenance, Transportation Improvements, and Image Enhancement services and separates that benefit value between special benefits provided to assessed parcels and general benefits indirectly received by non-assessed parcels.

Security & Maintenance

Location & Use	Parcel Square Footage[1]	Benefit Factor[2]	Benefit Units[3]	Benefit Percent[4]	Benefit Value[5]	Special Benefit	General Benefit
Inside Commercial	21,654,043	1.0000	21,654,043.00	95.62%	$389,772.76	$389,772.76	$0.00
Inside Residential	339,118	0.2500	84,779.50	0.37%	$1,526.03	$0.00	$1,526.03
Adjacent Commercial	3,029,696	0.2500	757,424.00	3.34%	$13,633.63	$0.00	$13,633.63
Adjacent Residential	2,386,686	0.0625	149,167.88	0.66%	$2,685.02	$0.00	$2,685.02
Subtotal	27,409,543		22,645,414.38	100.00%	$407,617.44	**$389,772.76**	**$17,844.68**

The following notes apply to all Benefit Calculation tables in this Section:

[1] Parcel Square Footage = the total square footage for each parcel location & use

[2] Benefit Factor = The benefit ratio described in the paragraph above for each parcel location & use

[3] Benefit Units = The linear feet multiplied by the benefit factor for each parcel location & use

[4] Benefit Percentage = The benefit units for each parcel location & use divided by the total benefit units for the District

[5] Benefit Value = The total category budget less General Benefit to the Public-at-Large multiplied by the benefit percentage for each parcel location & use

[15] Tiburon v. Bonander (2009) 180 Cal.App.4th 1057, 1077

Transportation Improvements

Location & Use	Parcel Square Footage[1]	Benefit Factor[2]	Benefit Units[3]	Benefit Percent[4]	Benefit Value[5]	Special Benefit	General Benefit
Inside Commercial	21,654,043.0	1.0000	21,654,043.00	95.62%	$97,443.20	$97,443.20	$0.00
Inside Residential	339,118.0	0.2500	84,779.50	0.37%	$381.51	$0.00	$381.51
Adjacent Commercial	3,029,696.0	0.2500	757,424.00	3.34%	$3,408.41	$0.00	$3,408.41
Adjacent Residential	2,386,686.0	0.0625	149,167.88	0.66%	$671.26	$0.00	$671.26
Subtotal	27,409,543.0		22,645,414.38	100.00%	$101,904.38	**$97,443.20**	**$4,461.18**

Image Enhancement

Location & Use	Parcel Square Footage[1]	Benefit Factor[2]	Benefit Units[3]	Benefit Percent[4]	Benefit Value[5]	Special Benefit	General Benefit
Inside Commercial	21,654,043.0	1.0000	21,654,043.00	95.62%	$64,962.13	$64,962.13	$0.00
Inside Residential	339,118.0	0.2500	84,779.50	0.37%	$254.34	$0.00	$254.34
Adjacent Commercial	3,029,696.0	0.2500	757,424.00	3.34%	$2,272.27	$0.00	$2,272.27
Adjacent Residential	2,386,686.0	0.0625	149,167.88	0.66%	$447.50	$0.00	$447.50
Subtotal	27,409,543.0		22,645,414.38	100.00%	$67,936.24	**$64,962.13**	**$2,974.11**

Advocacy & Administration and Contingency Reserve

The Advocacy & Administration and Contingency Reserve 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.

Advocacy & Administration

Service Provided	Special Benefit Value to Parcels	General Benefit Value to Parcels	Total Benefit to Parcels
Security & Maintenance	$389,772.76	$17,844.68	$407,617.44
Transportation Improvements	$97,443.20	$4,461.18	$101,904.38
Image Enhancement	$64,962.13	$2,974.11	$67,936.24
TOTAL	**$552,178.09**	**$25,279.97**	**$577,458.06**
% of Benefit to Parcels	95.62%	4.3778%	100.00%
Administration Budget	**$64,962.13**	**$2,974.11**	**$67,936.24**

Contingency Reserve

Service Provided	Special Benefit Value to Parcels	General Benefit Value to Parcels	Total Benefit to Parcels
Security & Maintenance	$389,772.76	$17,844.68	$407,617.44
Transportation Improvements	$97,443.20	$4,461.18	$101,904.38
Image Enhancement	$64,962.13	$2,974.11	$67,936.24
Advocacy & Administration	$64,962.13	$2,974.11	$67,936.24
TOTAL	**$617,140.22**	**$28,254.08**	**$645,394.30**
% of Benefit to Parcels	95.62%	4.3778%	100.00%
Contingency Budget	**$32,481.07**	**$1,487.06**	**$33,968.13**

Total General Benefit to Adjacent Parcels

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

Service Provided	General Benefit to Parcels
Security & Maintenance	$17,844.68
Transportation Improvements	$4,461.18
Image Enhancement	$2,974.11
Advocacy & Administration	$2,974.11
Contingency Reserve	$1,487.06
TOTAL	**$29,741.14**

3. 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.

Service Provided	General Benefit to Public	General Benefit to Parcels	Total General Benefit
Security & Maintenance	$11,224.98	$17,844.68	$29,069.65
Transportation Improvements	$2,806.24	$4,461.18	$7,267.42
Image Enhancement	$1,870.83	$2,974.11	$4,844.94
Advocacy & Administration	$1,870.83	$2,974.11	$4,844.94
Contingency Reserve	$935.41	$1,487.06	$2,422.48
TOTAL	**$18,708.29**	**$29,741.14**	**$48,449.43**

4. 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, $48,449.43. 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."[16]

5. 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 property related service being provided."[17] Further, "no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."[18] 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."[19]

To determine the total special benefit value to be conveyed to the assessed parcels, we deduct the general benefit value ($48,449.43) from the total value of the services and improvements ($698,070.72). The remaining $649,621.29 is considered the special benefit to assessed parcels (the

[16] Streets and Highways Code section 36632(a)
[17] Cal. Const., art XIII D §4(a)
[18] Ibid
[19] Streets and Highways Code section 366.15.5

"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."[20]

Service Provided	Total Benefit Value	General Benefit Value	Special Benefit to Assessed Parcels
Security & Maintenance	$418,842.43	$29,069.66	$389,772.77
Transportation Improvements	$104,710.61	$7,267.42	$97,443.19
Image Enhancement	$69,807.07	$4,844.94	$64,962.13
Advocacy & Administration	$69,807.07	$4,844.94	$64,962.13
Contingency Reserve	$34,903.54	$2,422.47	$32,481.07
TOTAL	**$698,070.72**	**$48,449.43**	**$649,621.29**

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 and zoning. 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.

2. Determination of Assessment Rates

Parcel square footage is the size of the parcel, measured in square feet. It is an appropriate measure of proportional special benefit because it relates to the highest and best use of a parcel, and reflects the long-term value implications of the District. The larger a parcel is, the more services and benefit it will receive. "Because not all parcels in the district are identical in size…some will receive more special benefit than others."[21] To determine the assessment rates, the special benefit value was divided by the total assessable parcel square footage, as shown in the table below.

Service Provided	Initial Parcel Size Budget		Parcel Square Footage		Initial Parcel Assessment Rate ($/sqft/yr)
Inside Commercial	$649,621.29	÷	21,654,043	=	$0.03

3. Summary of Assessment Rates and Sample Calculations

Therefore, the annual cost to commercial parcels is $0.03 per parcel square foot. For instance, a commercial parcel with 1,000 parcel square feet would pay $30.00 in the initial year (1,000 * $0.03).

All assessment rates may be subject to an increase of no more than three (3%) percent per year. If you would like more information about parcel assessments, please call Civitas at (916)437-4300 or (800)999-7781.

4. Residential Parcels

The state legislature has conclusively presumed that parcels "zoned solely for residential use"[22] do not benefit from District services and improvements. Further, the District's services are all designed to increase commerce, which does not occur on residential parcels, therefore the services would not specially benefit residential parcels. Accordingly, the District's services are not designed to benefit parcels that are zoned solely for residential purposes; thus residential parcels with four units or fewer

[20] *Tiburon v. Bonander* (2009) 180 Cal.App.4th 1057
[21] *Dahms v. Downtown Pomona* (2009) 173 Cal.App.4th 1201
[22] Streets and Highways Code section 36632(c)

will not be assessed. Residential condominiums are considered exclusively zoned for residential purposes and will not be assessed; however, common areas of condominium complexes, because they are not and cannot actually be occupied by residents, and are used by occupants of more than four units, are not considered zoned exclusively for residential purposes and will be assessed.

C. Assessment Notice

During the hearing process, an Assessment Notice will be sent to owners of each parcel in the MRPBID. 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 MRPBID is provided within Appendix 2.

D. Time and Manner for Collecting Assessments

As provided by State Law, the MRPBID 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 invoice 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 and then 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 Mack Road 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 Mack Road Property and Business Improvement District was completed by:

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

March 17, 2015
Date

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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 2), and the Boundary Map (Appendix 3). Reproduction and distribution of only Section VII of this Management District Plan violates the intent of this stamp and signature.

APPENDIX 1 – PBID LAW

Property And Business Improvement District Law of 1994

Cal Sts & Hy Code § 36600 (2013)

*** This document is current through the 2014 Supplement ***
(All 2013 legislation)

ß 36600. Citation of part

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

ß 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.

ß 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.

ß 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)).

ß 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.

ß 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.

ß 36605. [Section repealed 2001.]

ß 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.

ß 36607. "Business"

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

ß 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.

ß 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.

ß 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.

ß 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.

ß 36612. "Property"

"Property" means real property situated within a district.

ß 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.

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

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

ß 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.

ß 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.

ß 36616. "Tenant"

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

ß 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.

ß 36620. Establishment of property and business improvement district

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

ß 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.

ß 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.

ß 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.

ß 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.

ß 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.

ß 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.

ß 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.

ß 36626.5. [Section repealed 1999.]

ß 36626.6. [Section repealed 1999.]

ß 36626.7. [Section repealed 1999.]

ß 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.

ß 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.

ß 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.

ß 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.

ß 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.

ß 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.

ß 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.

ß 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.

ß 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.

ß 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.

ß 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.

ß 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.

ß 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.

ß 36641. [Section repealed 2001.]

ß 36642. [Section repealed 2001.]

ß 36643. [Section repealed 2001.]

ß 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.

ß 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.

ß 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.

ß 36670. Circumstances permitting disestablishment of district; Procedure

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

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

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

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

ß 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 –ASSESSMENT CALCULATION TABLE

Map ID	Assessor's Parcel Number (APN)	Parcel Size (sqft)	Parcel Assessment Rate ($/sqft/yr)	Total Initial Assessment ($/yr)	Exemption
1	11500100280000	88,862	$0.03	$2,665.86	
2	11500100290000	51,836	$0.03	$1,555.08	
3	11500100470000	39,945	$0.03	$1,198.35	
4	11500100480000	39,117	$0.03	$1,173.51	
5	11500610310000	115,434	$0.03	$3,463.02	
6	11500610320000	38,768	$0.03	$1,163.04	
7	11500610420000	54,014	$0.03	$1,620.42	
8	11500610440000	139,392	$0.03	$4,181.76	
9	11500610450000	45,302	$0.03	$1,359.06	
10	11500610460000	35,877	$0.03	$1,076.31	
11	11500610470000	40,449	$0.03	$1,213.47	
12	11500620210000	39,465	$0.03	$1,183.95	
13	11500620220000	213,880	$0.03	$6,416.40	
14	11520500010000	798,890	$0.03	$23,966.70	
16	11502010140000	77,537	$0.03	$2,326.11	
17	11502010210000	158,994	$0.03	$4,769.82	
18	11502020020000	77,101	$0.00	$0.00	1
19	11502020050000	125,888	$0.00	$0.00	1
20	11502020200000	218,671	$0.03	$6,560.13	
21	11502100420000	152,460	$0.03	$4,573.80	
22	11502100430000	94,961	$0.03	$2,848.83	
23	11502100440000	579,784	$0.03	$17,393.52	
24	11502100450000	51,836	$0.03	$1,555.08	
25	11519800010000	36,417	$0.03	$1,092.51	
26	11519800020000	35,484	$0.03	$1,064.52	
27	11519800030000	158,558	$0.03	$4,756.74	
28	11700110240000	663,419	$0.03	$19,902.57	
29	11700110370000	48,787	$0.03	$1,463.61	
30	11700110390000	68,825	$0.03	$2,064.75	
31	11700110400000	38,287	$0.03	$1,148.61	
32	11700110410000	264,409	$0.03	$7,932.27	
33	11700110420000	299,257	$0.03	$8,977.71	
34	11700120060000	10,500	$0.03	$315.00	
35	11700120070000	18,750	$0.03	$562.50	
36	11700120090000	131,116	$0.03	$3,933.48	
37	11700120100000	8,250	$0.03	$247.50	
38	11700120120000	217,364	$0.03	$6,520.92	

Map ID	Assessor's Parcel Number (APN)	Parcel Size (sqft)	Parcel Assessment Rate ($/sqft/yr)	Total Initial Assessment ($/yr)	Exemption
39	11700120130000	317,988	$0.03	$9,539.64	
40	11700120150000	88,862	$0.03	$2,665.86	
41	11700120160000	195,149	$0.03	$5,854.47	
42	11700120170000	309,276	$0.03	$9,278.28	
43	11700120190000	202,118	$0.03	$6,063.54	
44	11700120200000	39,118	$0.03	$1,173.54	
45	11700120210000	324,086	$0.03	$9,722.58	
46	11700120220000	42,776	$0.03	$1,283.28	
47	11700120230000	31,015	$0.03	$930.45	
48	11701200200000	103,237	$0.03	$3,097.11	
49	11701200260001	12,135	$0.03	$364.05	
49	11701200260002	12,135	$0.03	$364.05	
49	11701200260003	12,135	$0.03	$364.05	
49	11701200260004	12,135	$0.03	$364.05	
49	11701200260005	12,135	$0.03	$364.05	
49	11701200260006	12,135	$0.03	$364.05	
49	11701200260007	12,135	$0.03	$364.05	
49	11701200260008	12,135	$0.03	$364.05	
49	11701200260009	12,135	$0.03	$364.05	
49	11701200260010	12,135	$0.03	$364.05	
49	11701200260011	12,135	$0.03	$364.05	
49	11701200260012	12,135	$0.03	$364.05	
49	11701200260013	12,135	$0.03	$364.05	
49	11701200260014	12,135	$0.03	$364.05	
63	11701200280000	261,360	$0.03	$7,840.80	
64	11701200490000	14,288	$0.03	$428.64	
65	11701200510000	128,938	$0.03	$3,868.14	
66	11701700090000	74,488	$0.03	$2,234.64	
67	11701700250000	22,602	$0.03	$678.06	
68	11701700260000	8,848	$0.03	$265.44	
69	11701700350000	32,000	$0.03	$960.00	
70	11701700490000	12,197	$0.03	$365.91	
71	11701700500000	145,055	$0.03	$4,351.65	
72	11701700550000	155,074	$0.03	$4,652.22	
73	11701700620000	307,098	$0.03	$9,212.94	
74	11701700640000	4,818	$0.03	$144.54	
75	11701700690000	43,168	$0.03	$1,295.04	
76	11701700700000	47,916	$0.03	$1,437.48	
77	11701700710000	89,734	$0.03	$2,692.02	

Map ID	Assessor's Parcel Number (APN)	Parcel Size (sqft)	Parcel Assessment Rate ($/sqft/yr)	Total Initial Assessment ($/yr)	Exemption
78	11701700730000	1,315	$0.03	$39.45	
79	11701700820000	82,764	$0.03	$2,482.92	
80	11701700830000	314,068	$0.03	$9,422.04	
81	11701700840000	117,612	$0.03	$3,528.36	
82	11701700850000	528,383	$0.03	$15,851.49	
83	11701700860000	1,265,418	$0.03	$37,962.54	
84	11701810020000	36,590	$0.03	$1,097.70	
85	11701810030000	9,298	$0.03	$278.94	
86	11701810050000	28,314	$0.03	$849.42	
87	11701810220000	186,437	$0.03	$5,593.11	
88	11701810230000	11,725	$0.03	$351.75	
89	11701810240000	21,875	$0.03	$656.25	
90	11701810260000	230,432	$0.03	$6,912.96	
91	11701810350000	10,890	$0.03	$326.70	
92	11701810360000	500,504	$0.03	$15,015.12	
93	11701810370000	54,014	$0.03	$1,620.42	
94	11701810380000	186,437	$0.03	$5,593.11	
95	11701810400000	47,916	$0.03	$1,437.48	
96	11703300010000	30,891	$0.03	$926.73	
97	11703300020000	34,252	$0.03	$1,027.56	
98	11703300030000	27,660	$0.03	$829.80	
99	11703300050000	195,149	$0.03	$5,854.47	
100	11703300060000	69,260	$0.03	$2,077.80	
101	11703300070000	57,064	$0.03	$1,711.92	
102	11703300080000	97,574	$0.03	$2,927.22	
103	11703300090000	23,871	$0.03	$716.13	
104	11703300100000	24,050	$0.03	$721.50	
105	11703300110000	6,000	$0.03	$180.00	
106	11707800010000	48,352	$0.03	$1,450.56	
107	11707800020000	169,884	$0.03	$5,096.52	
108	11707800030000	51,401	$0.03	$1,542.03	
109	11707800040000	370,260	$0.03	$11,107.80	
110	11707800050000	25,744	$0.03	$772.32	
111	11707800060000	50,094	$0.03	$1,502.82	
112	11707800070000	31,363	$0.03	$940.89	
113	11800330440000	2,178	$0.00	$0.00	1
114	11800620140000	179,467	$0.03	$5,384.01	
115	11800620150000	177,289	$0.03	$5,318.67	
116	11800620160000	179,903	$0.03	$5,397.09	

Map ID	Assessor's Parcel Number (APN)	Parcel Size (sqft)	Parcel Assessment Rate ($/sqft/yr)	Total Initial Assessment ($/yr)	Exemption
117	11800620170000	462,607	$0.03	$13,878.21	
118	11800620180000	37,250	$0.03	$1,117.50	
119	11800620220000	40,075	$0.03	$1,202.25	
120	11800620230000	22,433	$0.03	$672.99	
121	11800620250000	71,874	$0.03	$2,156.22	
122	11800620260000	588,931	$0.03	$17,667.93	
123	11801030010000	128,066	$0.03	$3,841.98	
124	11801030050000	28,226	$0.03	$846.78	
125	11801030090000	395,525	$0.03	$11,865.75	
126	11801030100000	24,263	$0.03	$727.89	
127	11801030110000	350,222	$0.03	$10,506.66	
128	11801030120000	21,257	$0.03	$637.71	
129	11801030130000	28,270	$0.03	$848.10	
130	11801030140000	22,520	$0.03	$675.60	
131	11801030150000	26,745	$0.03	$802.35	
132	11801110620000	167,270	$0.03	$5,018.10	
133	11801110630000	72,310	$0.03	$2,169.30	
134	11801110640000	40,075	$0.03	$1,202.25	
135	11801110650000	47,916	$0.03	$1,437.48	
136	11801210010000	1,650	$0.00	$0.00	1
137	11801210020000	1,650	$0.00	$0.00	1
138	11801210030000	1,650	$0.00	$0.00	1
139	11801210040000	1,650	$0.00	$0.00	1
140	11801210050000	1,650	$0.00	$0.00	1
141	11801210060000	1,650	$0.00	$0.00	1
142	11801210070000	1,650	$0.00	$0.00	1
143	11801210080000	1,650	$0.00	$0.00	1
144	11801210090000	1,650	$0.00	$0.00	1
145	11801210100000	1,650	$0.00	$0.00	1
146	11801210110000	1,650	$0.00	$0.00	1
147	11801210120000	1,650	$0.00	$0.00	1
148	11801210130000	1,650	$0.00	$0.00	1
149	11801210140000	1,650	$0.00	$0.00	1
150	11801210150000	1,650	$0.00	$0.00	1
151	11801210160000	1,650	$0.00	$0.00	1
152	11801210170000	1,650	$0.00	$0.00	1
153	11801210180000	1,650	$0.00	$0.00	1
154	11801210190000	1,650	$0.00	$0.00	1
155	11801210200000	1,650	$0.00	$0.00	1

Map ID	Assessor's Parcel Number (APN)	Parcel Size (sqft)	Parcel Assessment Rate ($/sqft/yr)	Total Initial Assessment ($/yr)	Exemption
156	11801210210000	1,650	$0.00	$0.00	1
157	11801210220000	1,650	$0.00	$0.00	1
158	11801210230000	1,650	$0.00	$0.00	1
159	11801210240000	1,650	$0.00	$0.00	1
160	11801210250000	1,650	$0.00	$0.00	1
161	11801210260000	1,650	$0.00	$0.00	1
162	11801210270000	1,650	$0.00	$0.00	1
163	11801210280000	1,650	$0.00	$0.00	1
164	11801210290000	1,650	$0.00	$0.00	1
165	11801210300000	1,650	$0.00	$0.00	1
166	11801210310000	1,650	$0.00	$0.00	1
167	11801210320000	1,650	$0.00	$0.00	1
168	11801210330000	1,650	$0.00	$0.00	1
169	11801210340000	1,650	$0.00	$0.00	1
170	11801210350000	1,650	$0.00	$0.00	1
171	11801210360000	1,650	$0.00	$0.00	1
172	11801210370000	1,650	$0.00	$0.00	1
173	11801210380000	1,650	$0.00	$0.00	1
174	11801210390000	1,650	$0.00	$0.00	1
175	11801210400000	1,650	$0.00	$0.00	1
176	11801210410000	184,259	$0.03	$5,527.77	
177	11801310130000	38,111	$0.03	$1,143.33	
178	11801310210000	62,291	$0.03	$1,868.73	
179	11801310230000	67,518	$0.03	$2,025.54	
180	11801310280000	67,518	$0.03	$2,025.54	
181	11801310290000	43,560	$0.03	$1,306.80	
182	11801310300000	1,500	$0.03	$45.00	
183	11801310310000	1,090	$0.03	$32.70	
184	11801310320000	63,162	$0.03	$1,894.86	
185	11801310360000	189,486	$0.03	$5,684.58	
186	11801310370000	7,650	$0.03	$229.50	
187	11801310390000	76,230	$0.03	$2,286.90	
188	11801310400000	34,543	$0.03	$1,036.29	
189	11801310410000	36,547	$0.03	$1,096.41	
190	11801310420000	198,198	$0.03	$5,945.94	
191	11801310430000	11,195	$0.03	$335.85	
192	11801310480000	587,189	$0.03	$17,615.67	
193	11801310490000	25,143	$0.03	$754.29	
194	11801310500000	40,171	$0.03	$1,205.13	

Map ID	Assessor's Parcel Number (APN)	Parcel Size (sqft)	Parcel Assessment Rate ($/sqft/yr)	Total Initial Assessment ($/yr)	Exemption
195	11801310510000	38,484	$0.03	$1,154.52	
196	11801310520000	22,722	$0.03	$681.66	
197	11801310530000	21,546	$0.03	$646.38	
198	11801310540000	21,225	$0.03	$636.75	
199	11801310550000	23,728	$0.03	$711.84	
200	11801310580000	53,579	$0.03	$1,607.37	
201	11801310590000	121,968	$0.03	$3,659.04	
202	11801310600000	69,260	$0.03	$2,077.80	
203	11801330060000	152,460	$0.03	$4,573.80	
204	11801330090000	200,376	$0.03	$6,011.28	
205	11801330100000	81,893	$0.03	$2,456.79	
206	11803000010000	301,435	$0.03	$9,043.05	
207	11900700700000	84,071	$0.03	$2,522.13	
208	11921800020000	43,321	$0.03	$1,299.63	
209	11921600020000	85,813	$0.03	$2,574.39	
210	11921800010000	176,853	$0.03	$5,305.59	
211	11921600010000	250,906	$0.03	$7,527.18	
212	11900700670000	11,020	$0.03	$330.60	
213	11900700710000	44,867	$0.03	$1,346.01	
214	11701200500000	64,033	$0.03	$1,920.99	
215	11500100200000	85,378	$0.03	$2,561.34	
216	11500100220000	196,020	$0.03	$5,880.60	
217	11512600010000	1,217	$0.00	$0.00	1
218	11512600020000	1,217	$0.00	$0.00	1
219	11512600030000	1,697	$0.00	$0.00	1
220	11512600040000	1,697	$0.00	$0.00	1
221	11512600050000	1,697	$0.00	$0.00	1
222	11512600060000	1,697	$0.00	$0.00	1
223	11512600070000	1,217	$0.00	$0.00	1
224	11512600080000	1,217	$0.00	$0.00	1
225	11512600090000	1,217	$0.00	$0.00	1
226	11512600100000	1,217	$0.00	$0.00	1
227	11512600110000	1,217	$0.00	$0.00	1
228	11512600120000	1,217	$0.00	$0.00	1
229	11512600130000	1,217	$0.00	$0.00	1
230	11512600140000	1,217	$0.00	$0.00	1
231	11512600150000	1,217	$0.00	$0.00	1
232	11512600160000	1,697	$0.00	$0.00	1
233	11512600170000	1,697	$0.00	$0.00	1

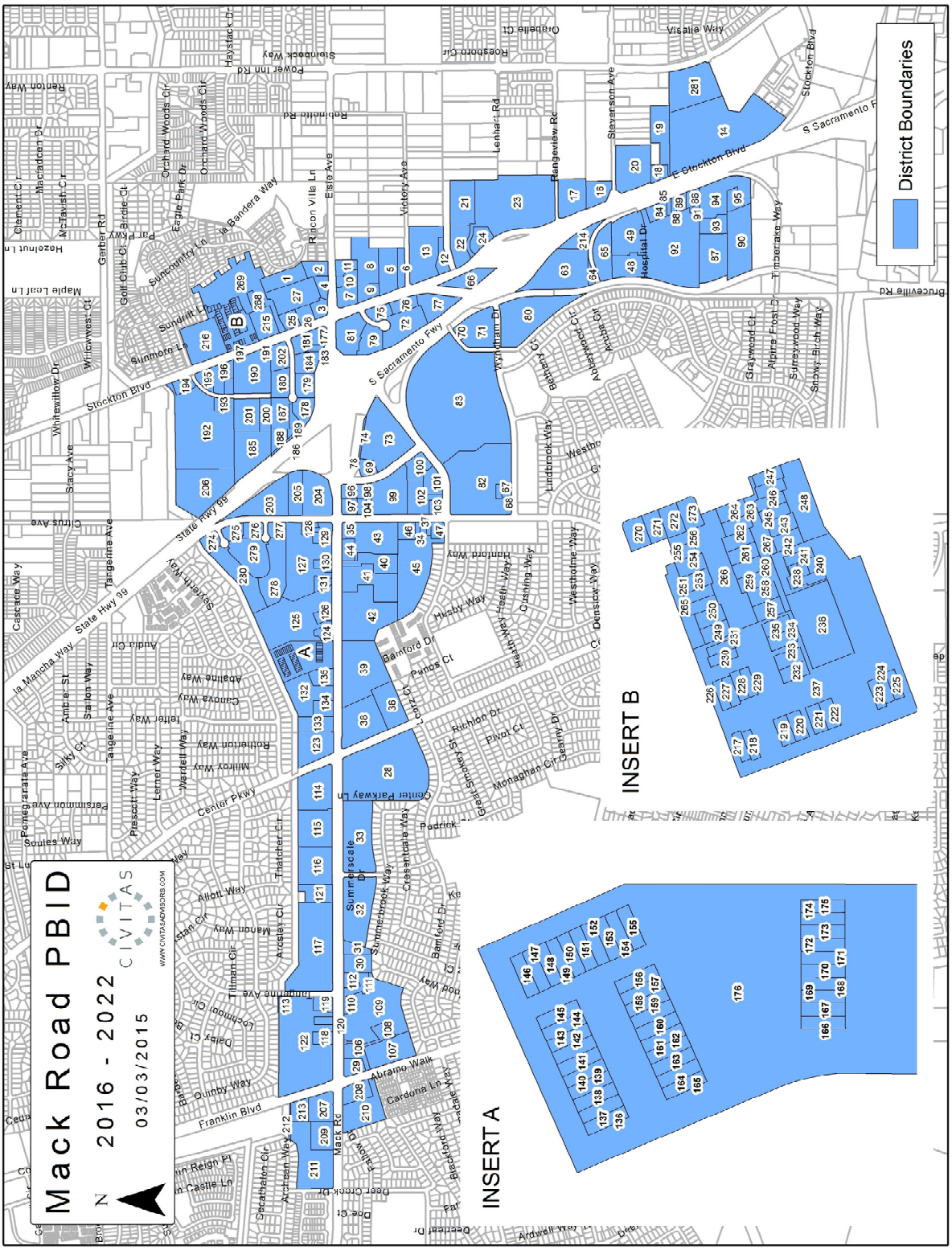
Map ID	Assessor's Parcel Number (APN)	Parcel Size (sqft)	Parcel Assessment Rate ($/sqft/yr)	Total Initial Assessment ($/yr)	Exemption
234	11512600180000	1,697	$0.00	$0.00	1
235	11512600190000	1,697	$0.00	$0.00	1
236	11512600230000	14,417	$0.03	$432.51	
237	11512600240000	80,150	$0.03	$2,404.50	
238	11512600250000	667	$0.00	$0.00	1
239	11512600260000	635	$0.00	$0.00	1
240	11512600270000	730	$0.00	$0.00	1
241	11512600280000	2,497	$0.03	$74.91	
242	11512600490000	1,931	$0.00	$0.00	1
243	11512600500000	1,931	$0.00	$0.00	1
244	11512600510000	1,464	$0.00	$0.00	1
245	11512600520000	1,464	$0.00	$0.00	1
246	11512600530000	1,586	$0.00	$0.00	1
247	11512600540000	1,586	$0.00	$0.00	1
248	11512600550000	6,565	$0.03	$196.95	
249	11512600560000	2,013	$0.00	$0.00	1
250	11512600570000	1,708	$0.00	$0.00	1
251	11512600580000	1,708	$0.00	$0.00	1
252	11512600590000	1,708	$0.00	$0.00	1
253	11512600600000	1,708	$0.00	$0.00	1
254	11512600610000	1,708	$0.00	$0.00	1
255	11512600620000	1,891	$0.00	$0.00	1
256	11512600630000	1,708	$0.00	$0.00	1
257	11512600640000	1,931	$0.00	$0.00	1
258	11512600650000	1,931	$0.00	$0.00	1
259	11512600660000	1,830	$0.00	$0.00	1
260	11512600670000	1,830	$0.00	$0.00	1
261	11512600680000	1,830	$0.00	$0.00	1
262	11512600690000	1,830	$0.00	$0.00	1
263	11512600700000	1,830	$0.00	$0.00	1
264	11512600710000	1,830	$0.00	$0.00	1
265	11512600720000	4,581	$0.03	$137.43	
266	11512600730000	13,530	$0.03	$405.90	
267	11512600740000	6,142	$0.03	$184.26	
268	11518700010000	27,443	$0.03	$823.29	
269	11518700020000	337,154	$0.03	$10,114.62	
270	11518700210000	2,729	$0.03	$81.87	
271	11518700220000	2,500	$0.03	$75.00	
272	11518700230000	2,500	$0.03	$75.00	

Map ID	Assessor's Parcel Number (APN)	Parcel Size (sqft)	Parcel Assessment Rate ($/sqft/yr)	Total Initial Assessment ($/yr)	Exemption
273	11518700240000	2,495	$0.03	$74.85	
274	11802900010000	37,287	$0.03	$1,118.61	
275	11802900020000	42,297	$0.03	$1,268.91	
276	11802900030000	40,293	$0.03	$1,208.79	
277	11802900040000	36,982	$0.03	$1,109.46	
278	11802900050000	181,210	$0.03	$5,436.30	
279	11802900060000	169,448	$0.03	$5,083.44	
280	11802900070000	170,320	$0.03	$5,109.60	
281	11501300640000	281,833	$0.03	$8,454.99	
Total		**21,993,161**		**$649,621.29**	

Exemptions:

1: Residential parcels with four units or fewer will not be assessed.

APPENDIX 3 – DISTRICT BOUNDARY MAP


Mack Road PBID
2016 - 2022
03/03/2015
CIVITAS
WWW.CIVITASADVISORS.COM
N
District Boundaries
INSERT A
INSERT B
A
B
Stockton Blvd
S Sacramento Pkwy
E Stockton Blvd
Mack Rd
Franklin Blvd
Center Pkwy
State Hwy 99
Bruceville Rd
Stevenson Ave
Rangeview Rd
Lenhart Rd
Victory Ave
Elsie Ave
Ridgecut Rd
Power Inn Rd
Haystack Dr
Visalia Way
Orbelle Ct
Roseboro Cir
Hospital Dr
Timberlake Way
Wyndham Dr
Lindbrook Way
Westhorne Way
Banford Dr
Pedros Ct
Richlon Dr
Pivot Ct
Monaghan Cir
Summerscale Dr
Summerbrook Way
Crescentcia Way
Abramo Walk
Cardona Ln
Pedrick
Allott Way
Thatcher Ct
Tillman Cir
Arcadia Ct
Manor Way
Bluegrass Ave
Quimby Way
Deer Creek Dr
Blackfoot Way
Cedar Ridge Way
Ardwell Way
Deerlear Dr
Gecathalon Cir
Archean Way
Mack Rd
Soules Way
Pomegranate Ave
Persimmon Ave
Prescott Way
Lemel Way
Wardell Way
Mirror Way
Rotterton Way
Canova Way
Adaline Way
Tangerine Ave
Silky Ct
Stalion Way
Antica St
Audio Cir
Cascade Way
Citrus Ave
Stacy Ave
Willowwood Ct
Willowwood Dr
Maple Leaf Ln
Hazelnut Ln
Clement Ct
Macadden Dr
McTavish Ct
Renton Way
Garber Rd
Golf Club Cir
Par Pkwy
Eagle Park Dr
Orchard Woods Cir
Orchard Woods Ct
Suncountry Ln
Sundrift Ln
Sunmoto Ln
Bandera Way
Rancon Villa Ln
Stockton Blvd
Stevenson Ave
Rangeview Rd
Lenhart Rd
Victory Ave
Elsie Ave
Hospital Dr
Timberlake Way
Wyndham Dr
Lindbrook Way
Westhorne Way
Banford Dr
Pedros Ct
Richlon Dr
Pivot Ct
Monaghan Cir
Summerscale Dr
Summerbrook Way
Crescentcia Way
Abramo Walk
Cardona Ln
Pedrick
Allott Way
Thatcher Ct
Tillman Cir
Arcadia Ct
Manor Way
Bluegrass Ave
Quimby Way
Deer Creek Dr
Blackfoot Way
Cedar Ridge Way
Ardwell Way
Deerlear Dr
Gecathalon Cir
Archean Way
Mack Rd
Soules Way
Pomegranate Ave
Persimmon Ave
Prescott Way
Lemel Way
Wardell Way
Mirror Way
Rotterton Way
Canova Way
Adaline Way
Tangerine Ave
Silky Ct
Stalion Way
Antica St
Audio Cir
Cascade Way
Citrus Ave
Stacy Ave
Willowwood Ct
Willowwood Dr
Maple Leaf Ln
Hazelnut Ln
Clement Ct
Macadden Dr
McTavish Ct
Renton Way
Garber Rd
Golf Club Cir
Par Pkwy
Eagle Park Dr
Orchard Woods Cir
Orchard Woods Ct
Suncountry Ln
Sundrift Ln
Sunmoto Ln
Bandera Way
Rancon Villa Ln
Elsie Ave
Victory Ave
Lenhart Rd
Rangeview Rd
Stevenson

APPENDIX 4 – INTERCEPT SURVEY

Mack Road PBID Intercept Survey

3. I am going to read a short list of activities. For each one, please tell me how likely it is that you will do that activity either today or at any point in the future, while on Mack Road. Please answer either 'Very Likely', 'Somewhat Likely', 'Slightly Likely', 'Not at All', or 'No Answer'.

Voy a leer una breve lista de actividades. Para cada una, por favor dígame qué tan probable es que usted va a hacer que la actividad sea hoy o en cualquier momento en el futuro, en el area de Mack Road. Por favor, responda "muy probable", "Algo probable ',' poco probable ',' No, en todos ', o' No Respuesta '.

	Very Likely / Muy probable	Somewhere Likely / Probable	Slightly Likely / Poco probable	Not at All Likely / No probable	No Answer / No repuesta
Stroll or walk around for leisure / Dar un paseo	◯	◯	◯	◯	◯
Eat or drink at a restaurant, cafe, or bar / Comer o beber en un restaurant, café o bar	◯	◯	◯	◯	◯
Go shopping / Ir de compras	◯	◯	◯	◯	◯
Conduct professional business / Llevar a cabo negocios profesionales	◯	◯	◯	◯	◯
Conduct personal business / Llevar a cabo negocios personales	◯	◯	◯	◯	◯
Attend a concert or special event / Asistir a un concierto o evento especial	◯	◯	◯	◯	◯
Attend a seminar sponsored by Mack Road Partnership / Asistir a un seminario patrocinado por Mack Road PartnershipAsistir a un seminario patrocinado por Mack Road Partnership	◯	◯	◯	◯	◯

Mack Road PBID Intercept Survey

4. Now I'm going to read a short list of features. For each one, please state how important each feature is in your decision to do what you stated above as likely to do on Mack Road? Please answer either 'Very Important', Somewhat Important', 'Just Slightly Important', or 'Not at all Important'.

Ahora voy a leer una breve lista de características. Para cada una, por favor indique que tan importancia tiene cada característica en su decisión en cuanto a las repuestas anteriores y Mack Road. Por favor, responda "muy importante", algo importante ',' Poco Importante "o" no importante".

	Very Important / Muy importante	Somewhat Important / Importante	Just Slightly Important / Poco importante	Not at all Important / No importante
Appearance / Apariencia	◯	◯	◯	◯
Cleanliness / Limpieza (del area)	◯	◯	◯	◯
Landscaping / Jardines y paisaje	◯	◯	◯	◯
Lighting / Iluminación	◯	◯	◯	◯
Business variety / Variedad de negocios/tiendas	◯	◯	◯	◯
Availability of unique businesses / Disponibilidad de negocios unicos	◯	◯	◯	◯
Advertising / Publicidad	◯	◯	◯	◯
Signage / Señalización y letreros	◯	◯	◯	◯

5. Which of the following features of Mack Road do you think needs improvement?

¿Cuál de las siguientes características de Mack Road usted cree que necesita mejorar?

- ☐ Appearance / Apariencia
- ☐ Cleanliness / Limpieza (del area)
- ☐ Landscaping / Jardines y paisaje
- ☐ Lighting / Iluminación
- ☐ Business variety / Variedad de negocios/tiendas
- ☐ Availability of unique businesses / Disponibilidad de negocios unicos
- ☐ Advertising / Publicidad
- ☐ Signage / Señalización y letreros

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RESOLUTION NO.

Adopted by the Sacramento City Council

APPROVING THE ANNUAL MACK ROAD PROPERTY AND BUSINESS IMPROVEMENT DISTRICT BUDGET AND LEVYING ASSESSMENT FOR FISCAL YEAR 2015/16

BACKGROUND

A. The Mack Road PBID No. 2014-05 (District), the boundaries of which are depicted in Exhibit A, was established by the City Council and approved by the property owners on June 2, 2015.

B. The City Council established the District under the Property and Business Law of 1994 (California Streets and Highway Code, Sections 36600 to 36671) (PBID Law) and has previously levied assessments on property in the District to pay for improvements and services to be provided within the District, all in accordance with the PBID Law.

C. The District provides funding for safety and maintenance programs and economic development to attract, grow, and retain new businesses in the Mack Road commercial corridor. All services are as defined within the Management District Plan (Plan). The Plan is on file with the Public Improvement Finance Division of the Department of Finance which has been designated by the City Clerk as the custodian of such records.

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

Section 1 The background statements in paragraphs A through C above are true.

Section 2 The City Council hereby:

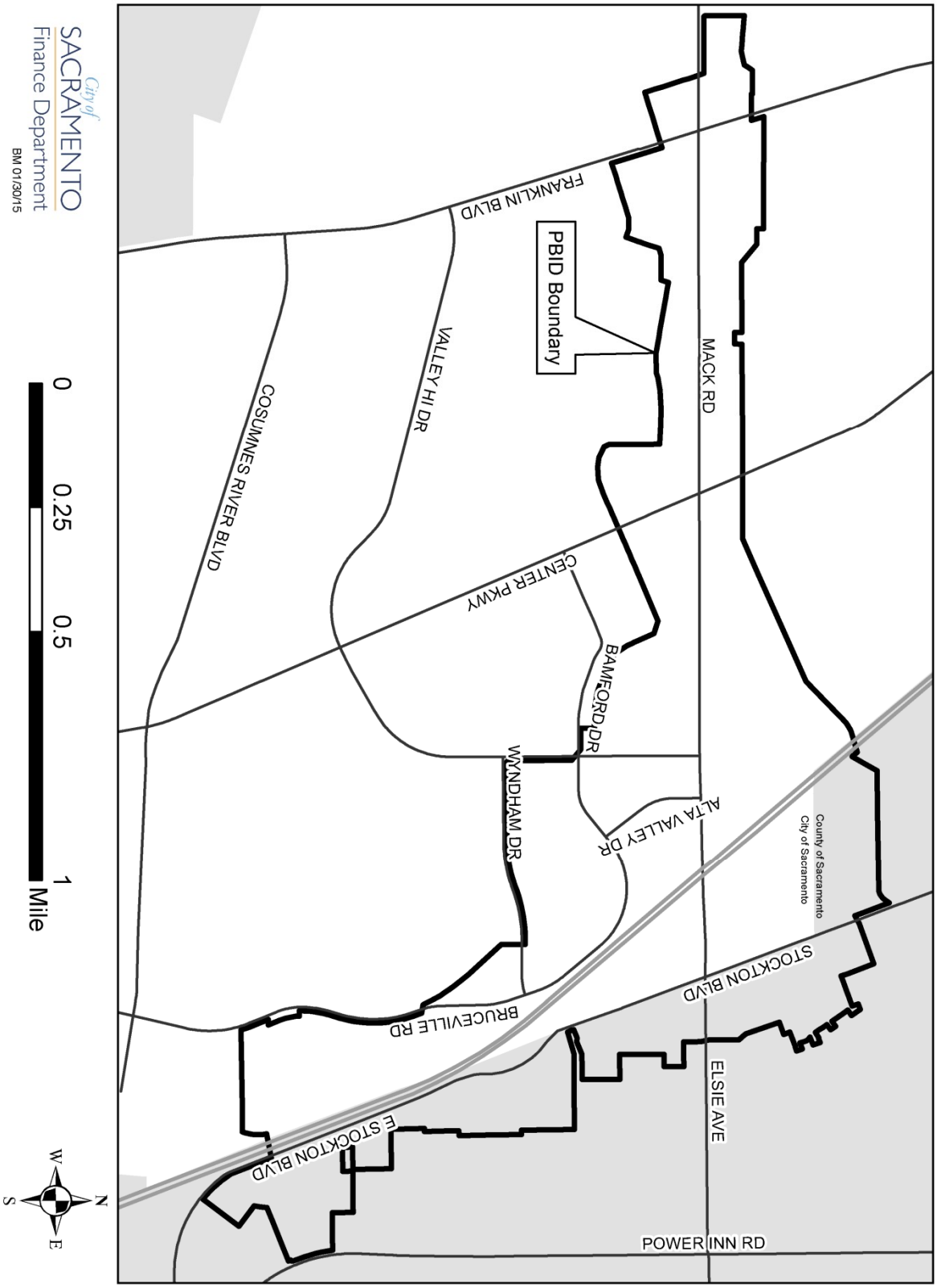
(a) Approves the annual budget set forth in the fiscal year (FY) 2015/16 Plan; and
(b) Levies on property within the District the assessment set forth in the FY2015/16 Plan.

Section 3 Exhibits A and B are part of this resolution.

Table of Contents:

Exhibit A: District Map
Exhibit B: FY2015/16 District & Parcel Assessment

EXHIBIT A


Mack Road Property and Business Improvement District No. 2014-05
County of Sacramento
City of Sacramento
MACK RD
ALTA VALLEY DR
STOCKTON BLVD
ELSIE AVE
POWER INN RD
BAMFORD DR
WYNDHAM DR
BRUCEVILLE RD
E STOCKTON BLVD
CENTER PKWY
FRANKLIN BLVD
PBID Boundary
VALLEY HI DR
COSUMNES RIVER BLVD
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City of
SACRAMENTO
Finance Department
BM 01/30/15

EXHIBIT B

Mack Road
Property and Business Improvement District No. 2014-05
FY2015/16 Budget

The Mack Road PBID assessment budget for FY2015/16 is $649,621.

Year	Security & Maintenance	Transportation Improvements	Image Enhancement	Advocacy & Administration	Contingency Reserve	Total
%	60%	15%	10%	10%	5%	100%
2016	389,772.67	97,443.17	64,962.11	64,962.11	32,481.06	$649,621.12

Parcel Assessment

The initial annual cost to commercial parcels is $0.03 per parcel square foot.

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 three (3%) percent per year. The determination of the annual assessment rates will be subject to the review and approval of the Board of Directors of the PBID Owner's Association.