

**Meeting Date:** 1/26/2016

**Report Type:** Consent

**Report ID:** 2016-00041

**Title: Resolution of Intention to Renew and Expand the Midtown Property and Business Improvement District No. 2016-02**

**Location:** District 4

**Recommendation:** Pass a Resolution of Intention to Renew and Expand the Midtown Sacramento Property and Business Improvement District (PBID) No. 2016-02 and set a time and place of Public Hearing for March 15, 2016.

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

**Presenter:** None

**Department:** Finance

**Division:** Public Improvement Finance

**Dept ID:** 06001321

**Attachments:**

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

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**City Attorney Review**

Approved as to Form  
Michael W. Voss  
1/20/2016 10:03:35 AM

**Approvals/Acknowledgements**

Department Director or Designee: Leyne Milstein - 1/6/2016 12:42:34 PM

## Description/Analysis

**Issue Detail:** The property and business owners within Midtown Sacramento and along the Alhambra Corridor have proposed to renew and expand the Midtown Sacramento Property and Business Improvement District (PBID) for a ten-year term. Continued participation in the PBID will serve the public interest by providing a level of safety, maintenance, and economic development services above what the City currently provides. Safety and maintenance activities include daily patrol of street ambassadors, street beautification projects, trash abatement, and graffiti removal. Place-making services provide marketing, outreach and other activities to convey a positive image and attract new business to Midtown in an effort to increase economic development and revenue.

The existing PBID expires at the end of 2017. The PBID is reforming a year early in order to expand the boundary to include the Alhambra Corridor and additional properties in the Midtown area that will benefit from the services provided. Marshall Park is the only City owned parcel within the current PBID. The expanded boundary in the renewal will add eight City parcels including the new dog park at 19<sup>th</sup> and Q Streets, Fremont Park, Winn Park, and the fire station in the Alhambra Corridor. PBID services for the park properties specifically include graffiti abatement, litter management, and waste and trash removal around the exterior of the parks as well as homeless navigation services in and around the parks.

Approval of the Resolution of Intention to renew the PBID will set the time and place for the Public Hearing on the renewal of the District and the proposed assessment and authorize staff to mail notices to all property owners within the District.

**Policy Considerations:** The actions in the recommended Resolution are required by the California Streets and Highways Code Part 7 (beginning with Section 36600) of Division 18. The City will participate as owner of nine parcels. The City Council delegated the authority to cast ballots in favor of the renewal on January 12, 2016.

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

**Rationale for Recommendation:** District services include economic development services above what the City currently provides. This includes focused marketing, outreach and other activities to convey a positive image, expand existing businesses and attract new businesses to Midtown resulting in increased economic activity and revenue.

The PBID de facto serves as a key partner to the City's economic development efforts—particularly in the area of enhancing a clean and safe environment, addressing homeless issues, and providing increased marketing for new business development. In addition, the PBID has the potential to serve as a critical partner in identifying both business needs and opportunities, as they will in many instances become the first entity to be contacted by local businesses.

To the extent that expanded boundaries include additional business resources, the City's opportunity for greater economic development activity and effectiveness is increased. The actions in the recommended Resolution will allow the City to support the renewal of the PBID and to access the services provided by the PBID.

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

There are 845 parcels in the proposed PBID service area. The total PBID assessment budget for the first year is approximately \$1,526,207. If the PBID is renewed and expanded, the City will continue to participate as property owners.

The City's current year assessment is \$13,653 for one parcel. If the PBID is renewed and expanded, the City's assessment will increase by \$33,067 to approximately \$46,720 for nine parcels. The City's assessment will be three percent of the overall PBID assessment. A map of City property in the existing and expanded PBID is provided in the Background section.

Future assessment rates may be subject to further increases of no more than three percent (3%) annually based on the proposed Management District Plan that will govern the PBID upon successful renewal and expansion. If the PBID is renewed, the annual budget will be adjusted to reflect the Council approved assessments and expenditure plans.

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

## BACKGROUND

The Midtown Sacramento PBID was approved by City Council on August 9, 2007, in accordance with the PBID Area Law of 1994, became effective on January 1, 2008, and was renewed on July 31, 2012 for a five-year term expiring at the end of 2017. The PBID is reforming a year early in order to expand the boundary to include the Alhambra Corridor and additional properties in the Midtown area. A map of the expansion area is provided below. The PBID property owners have successfully petitioned to renew the PBID for a ten-year term.

If renewed with the proposed expansion, the PBID will continue to provide funding and the following services in the Midtown area and Alhambra Corridor:

- **Maintenance and Safety:** regular litter removal services, patrols, liaison with Sacramento Police Department, graffiti and sticker removal, advocacy and planning efforts to help decrease homelessness, nuisance behavior control, and crime prevention.
- **Place Making:** marketing and branding efforts and capital improvements to promote economic activity, attract investment, and increase commerce within the PBID.
- **Advocacy:** advocate on behalf of Midtown stakeholders, communication and public relations to preserve and grow Midtown's role as a destination in the region.
- **Administration and Contingency:** provides the administrative support to sustain the various services. The contingency portion is included as a buffer to account for possible delinquent assessments.

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

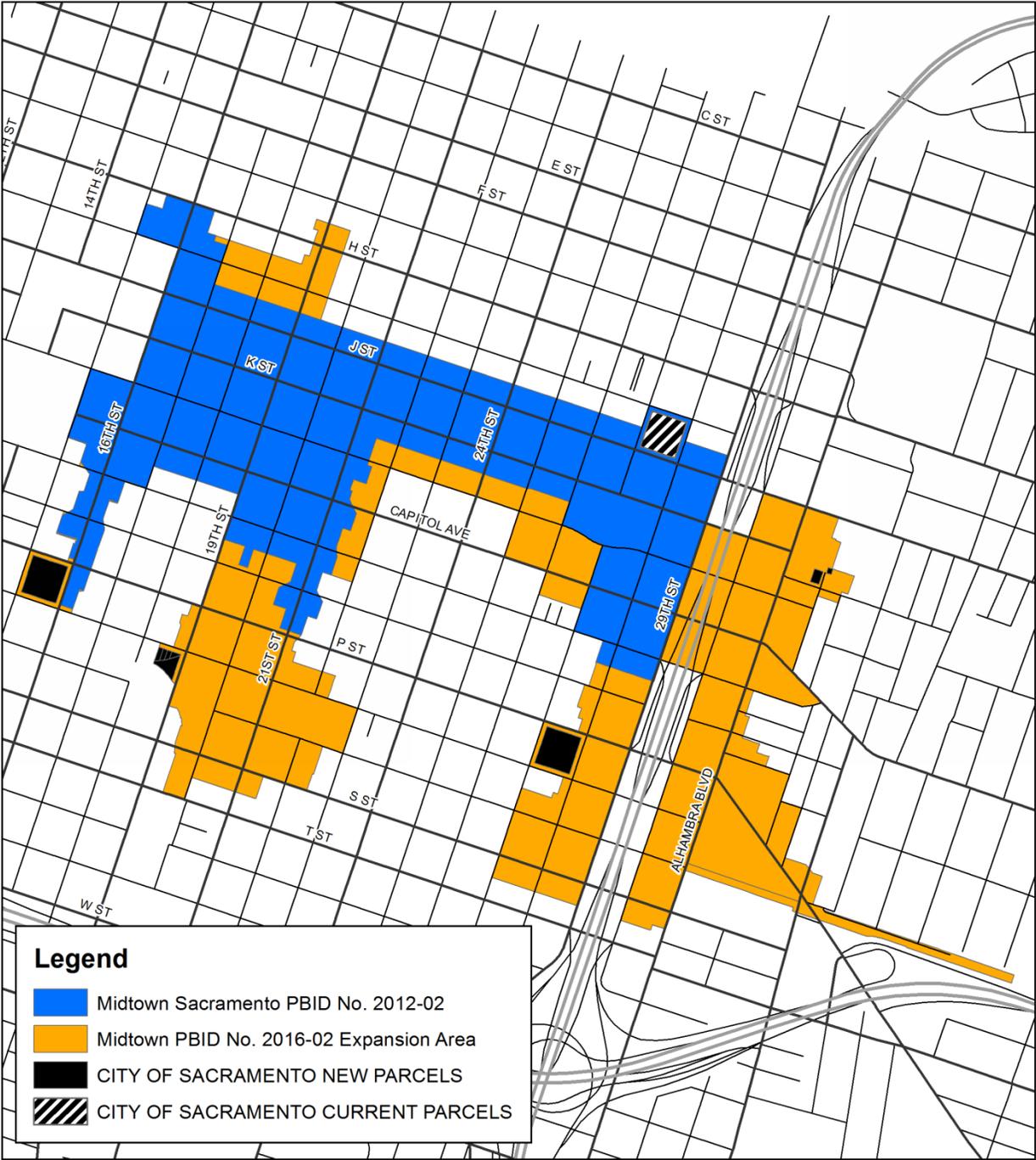
Annual assessment rates are based on an allocation of program costs and a calculation per parcel square foot. Assessment rates may be subject to an increase of no more than three (3%) percent per year.

**FY2016/17 Budget**

<b>Program</b>	<b>Midtown 1A</b>	<b>Midtown 1B</b>	<b>Alhambra 2A</b>	<b>Alhambra 2B</b>	<b>Total</b>
Maintenance & Safety	\$ 607,569	\$ 22,716	\$ 172,891	-	\$ 803,176
Advocacy, Communications & Admin.	276,168	10,325	78,587	16,472	381,552
Place-making & Capital Improvements	165,701	6,195	47,152	46,121	265,169
Contingency Reserve	55,234	2,065	15,717	3,294	76,310
<b>Total</b>	<b>\$ 1,104,672</b>	<b>\$ 41,301</b>	<b>\$ 314,347</b>	<b>\$ 65,887</b>	<b>\$1,526,207</b>

# Expansion Map

## Midtown Sacramento Property and Business Improvement District



**SCHEDULE OF PROCEEDINGS  
MIDTOWN SACRAMENTO  
PROPERTY AND BUSINESS IMPROVEMENT DISTRICT #2016-02**

December 7, 2015	Petition Drive Kick-off
January 12, 2016	City Manager Signature Authority – City Council
January 15, 2016	Receive Signed Petitions

<b>January 26, 2016</b>	<b>City Council Resolution of Intention to Renew</b>
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January 27, 2016	Record Boundary Map Mail, Publish Notice of Hearing, Management Plan, and Ballot
March 15, 2016	City Council Public Hearing & Ballot Count
March 22, 2016	City Council Ballot Results for Renewal Resolution of Intention to Modify Existing District
March 25, 2016	Record Notice of Assessment and Assessment Diagram
March 29, 2016	Publish Resolution of Intent to Modify Existing District
April 5, 2016	City Council Modification Public Hearing Modification Resolution
August 2016	Assessment Roll to County

## **RESOLUTION NO.**

Adopted by the Sacramento City Council

### **INTENTION TO RENEW AND EXPAND THE MIDTOWN SACRAMENTO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT NO. 2016-02**

#### **BACKGROUND:**

- A. The property owners of the properties within the Midtown Sacramento Property and Business Improvement District (District) have submitted petitions asking that the City Council renew the District. Included with each petition was a Plan summary and a map showing the boundaries of the District (Proposed District Map). The Proposed District Map is entitled "Midtown Sacramento Property and Business Improvement District No. 2016-02." The petitions, the Proposed District Map, and the Plan are on file with the Public Improvement Finance Division (PIF Division) of the Department of Finance, designated by the City Clerk to be the repository of documents associated with special districts.
- B. The City owns the following nine (9) properties within the proposed District:
- 007-0042-001-0000
  - 007-0341-001-0000
  - 007-0312-006-0000
  - 007-0312-007-0000
  - 007-0312-008-0000
  - 007-0312-009-0000
  - 007-0312-029-0000
  - 007-0123-037-0000
  - 006-0291-001-0000
- C. The City Council finds that the City has received the petitions signed by the property owners in the proposed District who will pay more than 50 percent of the proposed total assessment. The City Council thus accepts the petitions and intends to establish the District and to levy an assessment on real property within the District Boundaries in accordance with the Property and Business Improvement District Law of 1994 (PBID Law) and Sacramento City Code Section 3.92.050.
- D. Attached hereto as Exhibit C and incorporated herein by this reference is the Midtown Sacramento PBID No. 2016-02 District Management Plan (Plan) and Engineer's Report, which provides for safe and physical enhancement, and economic development with the intent of increasing the commercial activity and overall image of Midtown and the Alhambra Corridor.

- E. At the direction of the City Council, the Fiscal Manager of the PIF Division for the proceedings for renewal of this District has filed the Plan with the PIF Division, which was prepared in accordance with the provisions of Streets and Highways Code Section 36622.
- F. The City Council preliminarily finds that the Plan satisfies all of the requirements of Streets and Highways Code Section 36622. The Plan provides for the following improvements and services within the District, all of which are intended to make the District safer, cleaner, and increase the commercial activity: (1) Maintenance and Safety: safety and maintenance program to provide regular litter removal services, patrols, liaison with Sacramento Police Department, graffiti removal, services to help decrease homelessness, nuisance behavior control and crime prevention. (2) Advocacy, Communications, & Administration: advocacy on behalf of PBID stakeholders, regular district communications and publications, and proactive public relations strategy, administration to provide support to sustain the various services. (3) Place-making and Capital Improvements: invest in and leverage private and public funds for capital improvements and host events to create a sense of place in Midtown. The Plan proposes to fund these improvements and services through the levy of a benefit assessment on real property within the District.

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

- Section 1     The City Council finds and determines that the recitals set forth above are true.
- Section 2     The City Manager is authorized to make any necessary budgetary adjustments associated with the approved District budget for FY2016/17.
- Section 3     The City Council finds that the property owners representing over 50 percent of the total assessment amounts signed the petitions requesting the renewal process be undertaken. The City Council thus accepts the petitions and intends to renew the District and to levy an assessment on real property within the District boundaries in accordance with the PBID Law and Sacramento City Code Section 3.92.050. The cost per parcel varies based on benefit zone location, parcel size and building square footage. Assessment rates may be subject to an increase of no more than 3 percent per year. In the first year of the ten-year term, the proposed total assessment is approximately \$1,526,207, as shown on Exhibit B.
- Section 4     The City Council preliminarily finds that the Plan satisfies all requirements of Streets and Highway Code Sections 36622 and 36660 and preliminarily approves the Engineer’s Report contained within the Plan.
- Section 5     The exterior boundaries of the District are shown on the Proposed District Map attached to this resolution as Exhibit A.

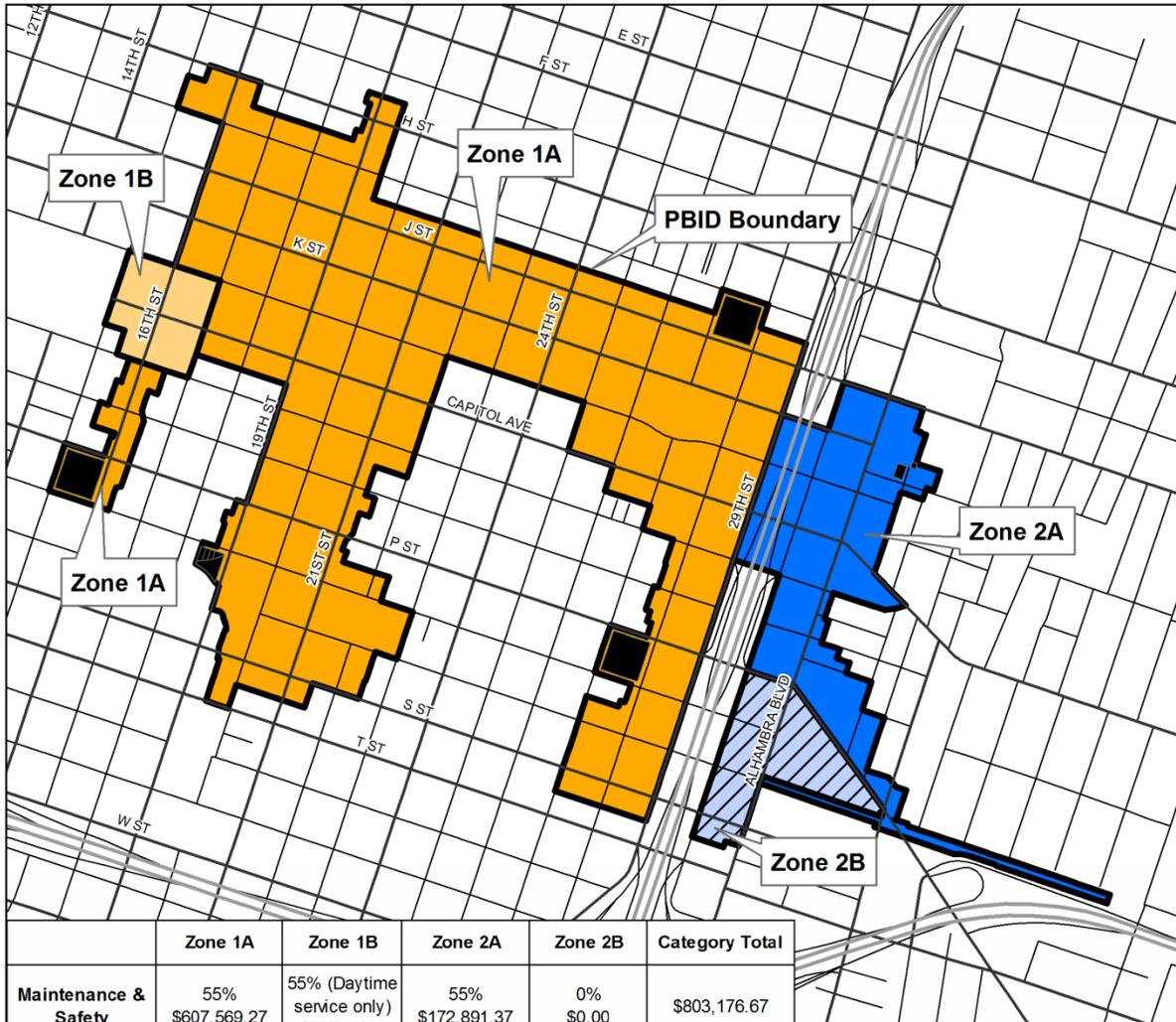
- Section 6 No bonds will be issued for the District.
- Section 7 The time and place for the public hearing on the renewal of the District and the proposed assessment is set for March 15, 2016, at 6:00 p.m. in the City Council Chambers, New City Hall, 915 "I" Street (first floor), Sacramento, California. The City Council may continue the public hearing from time to time.
- Section 8 The City Clerk is directed to give notice of the time and place of the public hearing in accordance with Streets and Highways Code Section 36623. The City Clerk is to do this by mailing (or causing to be mailed) written notices and assessment ballots in the time, form, and manner provided by Government Code Section 53753 to all persons who own real property that is within the District and will be subject to the proposed assessment. The forms of the notices and ballots must be approved by the City Attorney. The City Clerk is further directed to file an affidavit with the City Council when all notices and ballots have been mailed, setting forth the time and manner of her compliance with the requirements of law for mailing the notices and ballots.
- Section 9 At the public hearing, the City Council will consider all objections or protests to the proposed assessment, and any interested person will be permitted to present written or oral testimony. At the conclusion of the public hearing, all ballots submitted and not withdrawn will be tabulated in accordance with Government Code Section 53753.

**Table of Contents:**

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

# EXHIBIT A

## Midtown Sacramento Property and Business Improvement District No. 2016-02



	Zone 1A	Zone 1B	Zone 2A	Zone 2B	Category Total
<b>Maintenance &amp; Safety</b>	55% \$607,569.27	55% (Daytime service only) \$22,716.02	55% \$172,891.37	0% \$0.00	\$803,176.67
<b>Advocacy, Communications &amp; Administration</b>	25% \$276,167.85	25% \$10,325.47	25% \$78,586.99	25% \$16,471.80	\$381,552.10
<b>Placemaking &amp; Capital Improvements</b>	15% \$165,700.71	15% \$6,195.28	15% \$47,152.19	70% \$46,121.03	\$265,169.21
<b>Contingency</b>	5% \$55,233.57	5% \$2,065.09	5% \$15,717.40	5% \$3,294.36	\$76,310.42
<b>Zone Totals</b>	<b>\$1,104,671.40</b>	<b>\$41,301.86</b>	<b>\$315,901.19</b>	<b>\$65,887.19</b>	<b>\$1,526,208.40</b>

### Legend

-  City Owned Parcels
-  Zone 1A
-  Zone 1B
-  Zone 2A
-  Zone 2B



**Exhibit B**  
**MIDTOWN SACRAMENTO (FUND 2237)**  
**PROPERTY AND BUSINESS IMPROVEMENT DISTRICT (PBID)**  
**FY2016/17 DISTRICT FUND BUDGET OF THE CITY**  
**& PARCEL ASSESSMENT**

Estimated Beginning Fund Balance		-
Total Assessed to Property (Business)		
Owners		<u>1,526,207</u>
	Total Resources	<u><u>\$1,526,207</u></u>
PBID Activities		
Estimated Disbursement		1,519,349
Administrative Costs		
Public Improvement Financing (PIF)		
Administration		5,000
Parcel reporting		200
Accounting		
Administration		958
County Billing		<u>700</u>
	Total Expenditures	<u><u>\$1,526,207</u></u>
Estimated Ending Fund Balance		<u><u>-</u></u>
Year-Over-Year Change in Fund Balance		-

**Parcel Assessment**

The assessment is being increased by 3%. Annual assessment rates are based on special benefit received as defined by the Management District Plan. These special benefits have been calculated based on an allocation of program costs and a calculation per square foot as shown in the table below:

Parcel Type	Midtown 1A	Midtown 1B	Alhambra 2A	Alhambra 2B
Standard	\$0.154960	\$0.087790	\$0.154960	\$0.087790
Private Tax-Exempt	\$0.090041	\$0.087790	\$0.090041	\$0.087790
Public	\$0.123806	\$0.087790	\$0.123806	\$0.087790
Healthcare Use	\$0.090041	\$0.087790	\$0.090041	\$0.087790



# MIDTOWN SACRAMENTO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT MANAGEMENT DISTRICT PLAN AND ENGINEER'S REPORT DISTRICT No. 2016-02

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

DECEMBER 10, 2015

CONTENTS

I. Overview..... 1

II. Background ..... 3

III. Accomplishments..... 4

IV. Boundaries..... 6

V. Service Plan & Budget..... 7

    A. Service Plan 7

    C. Annual Budget 9

    D. Assessment Budget 9

    E. Assessment Budget by Benefit Zone 10

    F. Annual Maximum Assessment Budget 11

VI. Governance ..... 12

    A. Owners’ Association 12

    B. Brown Act & Public Records Act Compliance 12

    C. Annual Report 12

VII. Engineer’s Report..... 13

    A. Separation of General and Special Benefits 13

        1. General Benefits 13

        2. Special Benefit 19

    B. Assessment Methodology 20

        1. Base Formula 20

        2. Privately-Owned Tax-Exempt Parcels 21

        3. Public Parcels 22

        4. Healthcare Use Parcels 22

        5. Non-Assessed Parcels 22

        6. Commercial Condominium Parcels 23

        7. Mixed Use Parcels 23

        8. Changes in Data 23

    C. Assessment Notice 23

    D. Time and Manner for Collecting Assessments 23

    E. Engineer’s Certification 24

Appendix 1 – PBID Law ..... 25

Appendix 2 – Parcel Assessment Calculations ..... 36

Appendix 3 – Intercept Survey ..... 67

Appendix 4 – Map..... 68

Appendix 5 – Services by zone ..... 69

Appendix 6 – Maximum Annual Assessment Rates ..... 70



## I. OVERVIEW

The Midtown Property and Business Improvement District (MPBID) is a benefit assessment district that was formed in 2008 for a five-year term, renewed in 2013 for a five-year term, and is currently proposed to be renewed for a ten-year term to provide improvements and activities which constitute and convey a special benefit to assessed parcels. As required by state law, property owners have created this Management District Plan (Plan) to renew the MPBID.

**Location:** The District generally includes parcels in the Midtown Sacramento and Alhambra Corridor area. The District has been divided into four benefit zones as detailed in the map in Section V.

**Purpose:** The purpose of the MPBID is to provide activities and improvements which constitute and convey a special benefit to assessed parcels. The MPBID will provide maintenance and safety, placemaking and capital improvements, and communications, advocacy and administration directly and only to assessed parcels within its boundaries. The level of activities and improvements provided to assessed parcels in each zone will vary based on service needs.

**Budget:** The MPBID annual assessment budget for the initial year of its ten (10) year operation is anticipated to be \$1,526,208.40. The MPBID has been divided into two benefit zones, each with two subzones. Each benefit zone has a separate budget: \$1,159,049.17 for Midtown (\$1,104,671.40 for Midtown A and \$41,301.86 for Midtown B) and \$381,788.50 for Alhambra (\$314,347.95 for Alhambra A and \$65,887.19 for Alhambra B). The annual budget may be subject to an increase in assessment rates of no more than three percent (3%) per year. The assessment funds will be supplemented by non-assessment funds (such as grants and event income), so that the total budget for the initial year is estimated at \$1,649,254.35.

**Cost:** The annual assessment rate (cost to the parcel owner) is based on parcel type, parcel square footage, and benefit zone. The initial annual rate applied to each parcel is shown in the table below. Assessment rates may be subject to an increase of no more than three percent (3%) per year.

Parcel Type	Initial Parcel Assessment Rate (\$/sqft/yr)			
	Midtown		Alhambra Corridor	
	Zone 1a	Zone 1b	Zone 2a	Zone 2b
Standard	\$0.154960	\$0.087790	\$0.154960	\$0.087790
Private Tax-Exempt	\$0.090041	\$0.087790	\$0.090041	\$0.087790
Public	\$0.123806	\$0.087790	\$0.123806	\$0.087790
Healthcare Use	\$0.090041	\$0.087790	\$0.090041	\$0.087790

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

**Duration:** The MPBID will have a ten (10) year life beginning January 1, 2017 through December 31, 2026. Near the expiration of the District, the petition, ballot, and City Council hearing process must be repeated for the MPBID to be renewed.

**Management:** The Midtown PBID Corporation, currently doing business as the Midtown Business Association (MBA) will continue to serve as the Owners' Association for the MPBID.

## II. BACKGROUND

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

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

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

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

The MPBID will be renewed pursuant to a state law that took effect in January of 1995. The “Property and Business Improvement District Law of 1994,” which was signed into law by Governor Pete Wilson, ushered in a new generation of Property and Business Improvement Districts in California. 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 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

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

#### Category 1: Maintenance and Safety

- a. **Graffiti Abatement:** As part of the District's maintenance program, regular graffiti removal has been and will continue to be undertaken throughout the District. Graffiti removal is provided to all properties within the District, usually within 1-2 business days of reporting. Each month, over 650 tags and stickers are removed from properties throughout the District. The renewed District will continue providing maintenance services, keeping the MPBID a clean, attractive place to do business.
- b. **Litter Removal:** Litter removal is also part of the District's maintenance program. During its first two terms the District removed up to 580 gallons of litter each week. In 2014, 17,820 gallons of litter were removed from MPBID service area. Efforts have included, and will continue to include, additional clean-up services after Second Saturday and other events. New trash receptacles continued to be installed during the second term of the MPBID throughout the District, which will be maintained and replaced as needed by the renewed District. The District also strongly advocates for common sense trash management by the city and waste haulers to eliminate illegal dumping, scavenging and to beautify the district.
- c. **Streetscape Maintenance:** The District's maintenance program also ensures a clean, safe and beautiful street environment. Most recently the District has added drought sensitive pressure washing to remove biohazards, and invests in landscaping projects in the District. Additionally, areas that have been subject to repeated blight are improved with murals to discourage repeated graffiti.
- d. **Safety:** The District has provided and will continue to provide safety services throughout the District to protect the assessed properties. These services include a dispatch system and mobile application to report issues, proactive elimination of behaviors that could be viewed as harassing by District visitors, ambassadors proactively patrolling the District on bikes, navigator program, patrolling and removal of unconscious individuals from railroad tracks and other dangerous situations, and coordination with the police department and private security firms operating within the District boundaries. A homeless outreach program was implemented and will be continue to be increased during the renewed District's term. Increased safety services have been provided to protect the interests of property owners during special events. The safety program has also improved lighting throughout the District, and will continue to improve and maintain lighting.

#### Category 2: Advocacy, Communications & Administration

The District leadership works hard to advocate on behalf of Midtown, and to act as the voice of the stakeholders in the District. Regular District communications are provided to internal stakeholders

via weekly updates including media clips, and a monthly stakeholder newsletter. Regular District communications are provided to external stakeholders via a monthly Second Saturday's newsletter, a proactive Public Relations strategy echoed by social media, and a District website. As a result of these communications, Midtown is now *the* destination for dining, residential opportunities, arts and entertainment in Sacramento.

The District leadership has taken a strong role to create a business friendly environment with an emphasis on non-burdensome regulation by public agencies, planning efforts and infrastructure enhancements, responsible urban infill projects, and security, safety and marketing initiatives. As a result of this advocacy, the MBA is known as the go-to organization for Midtown that will respond quickly on the District's behalf.

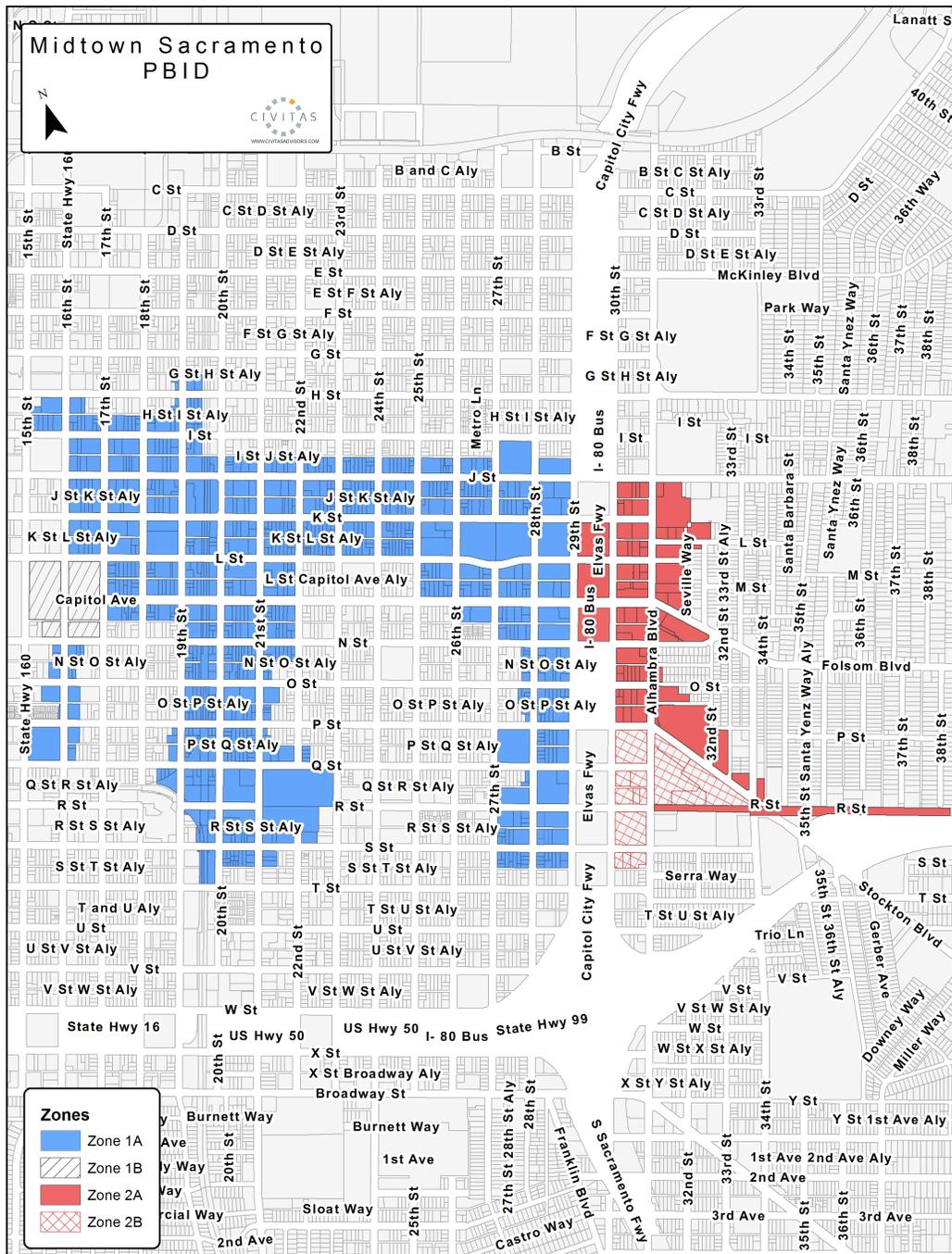
The District leadership has demonstrated prudent administrative practices with a clean annual audit, an office that acts as a hub for property owners, a focus on attracting and retaining high performing staff, and professional management.

### **Category 3: Placemaking and Capital Improvements**

Following best practices set forth by the International Downtown Association, the District has leveraged private funds to attract public investment, invest and inspire capital improvements, and build a sense of *place* in Midtown. Successes include the installation of new light poles, ambient tree lighting, banner signage, demonstration "pop up" dog parks, directional parking and way finding signage, support for event promoters hosting events in the District, and enhanced crosswalks. Non-PBID funds have been leveraged to create an award winning Midtown Farmers Market, and programming such as the annual Gala, Small Business Saturday, Sacratomato Festival, and the Halloween Pooch Parade. The District will focus on way finding signage, additional lighting, and creating high functioning streets in the next term.

## IV. BOUNDARIES

The District generally includes parcels in the Midtown Sacramento Area and Alhambra Corridor. The District has been divided into four benefit zones, Midtown (Zones 1a and 1b) and the Alhambra Corridor (Zone 2a and 2b). The MPBID boundary overview is illustrated by the map below. A more detailed map can be found in Appendix 3. The service area includes approximately 834 parcels with 487 property owners. A larger map is available on request by calling (916)437-4300 or (800)999-7781.



## V. SERVICE PLAN & BUDGET

### A. Service Plan

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

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

#### Zone 1: Midtown Specific Services

##### **Category 1: Maintenance and Safety**

**Graffiti/Litter/Streetscape Maintenance:** District maintenance services will maintain increased frequency of graffiti and sticker removal, sidewalk pressure washing, gutter and storm drain cleaning, street sweeping, and litter removal. Maintenance personnel will collect debris from sidewalks throughout the District on a regular basis and continue to work with property owners to reduce illegal dumping in alleys and thoroughfares. Maintenance shall also include maintaining the sidewalk and bulb-outs on 16<sup>th</sup> street improvements, and up to \$5,000 annually to fund landscaping projects and programs that may include landscaping and lighting for state park facilities. Zone 1a will receive day and evening services, Zone 1b will only receive day time services.

**Safety:** The safety program will improve Zone 1a and 1b safety during day, and Zone 1a safety at night. The homeless outreach program will continue to be a significant part of the District's safety program. During the day the District will improve safety by: providing daytime security patrols/homeless outreach; working with the City and County to prevent crime within the District by addressing the issues within the District causing it, including homelessness, poverty, substance abuse, access to dumpsters, and unemployment; patrolling the District; providing security at events and providing a deterrent presence to public nuisances; dissemination of safety information especially as it relates to rail safety, and preventing crime. During the evening, the District will improve safety by: providing patrols to secure commercial and entertainment corridors; improving safety for employees, customers, and other visitors with additional lighting and proactive programming; and serving as a liaison to the Sacramento Police Department. Up to \$3,500 annually may be used to promote safe rail crossings via murals.

##### **Category 2: Placemaking and Capital Improvements**

During this term, the District will use a multi-faceted approach to planning, design and management of public spaces to become a Clean, Safe and *Beautiful* community. District dollars will be leveraged to create a unique sense of *place*. Examples include a strong brand for Midtown, pedestrian and bike amenities like bike racks and way-finding signage/banners, point of interest tours, small public spaces like parks and parklets, demonstration "pop ups," efforts to attract additional event

promoters into the District, and enhanced street amenities. Additionally, up to \$50,000 may be used to underwrite the creation and implementation of a lighting plan at Sutter's Fort State Historic Park.

## **Zone 2: Alhambra Corridor Specific Services**

### **Category 1: Maintenance and Safety**

**Safety:** The safety program will be the top priority for Zone 2a, day and night, and will not be provided to Zone 2b. The District will fund a day time homeless outreach program, evening security patrols, and additional police services while acting as a liaison to the Sacramento Police Department on the Corridor's behalf.

**Graffiti/Litter/Streetscape Maintenance:** As safety programs are implemented and begin to take effect, it is anticipated that they will gradually reduce the need for such services. Should Category 1 funds be available after addressing security needs, Corridor maintenance services will include graffiti and litter removal services for Zone 2a and will not be provided for Zone 2b.

### **Category 2: Placemaking and Capital Improvements:**

Placemaking and Capital Improvements will be the second priority for Zone 2b, and the last priority for Zone 2a. Placemaking is a multi-faceted approach to planning, design and management of public spaces. Placemaking and capital improvements will aim to leverage PBID funds to attract additional investment with the intention of creating welcoming District entrance points and enhanced landscaping. The District will advocate for master planning efforts that create a gateway into the Corridor, with an emphasis on Stockton Avenue.

## **District-Wide Services**

### **Category 3: Advocacy, Communications, and Administration**

**Advocacy and Communications:** The District will continue to advocate on behalf of Midtown, and act as the voice of the stakeholders in the District. Regular District communications that support the advocacy agenda and attract visitors will be provided via email newsletters, social media, a proactive Public Relations strategy, and a District website. Additionally, the communication program will include promotion of the Governor's Mansion and Sutter's Fort State Historic parks. As Midtown evolves, communication strategies will evolve as well to preserve and grow Midtown's role as a destination in the region. The District leadership will continue to be the go-to business organization providing a strong leadership role to create a forward thinking, innovative, and business friendly environment.

**Administration:** Administration will include a fairly allocated share of standard office expenses such as rent, insurance, legal and accounting fees, and telephone charges. The administration budget will also include City and County administrative fees for levying, collecting, and forwarding the assessment and accounting. City and County administrative costs will be actual costs, subject to the requirements of state law and compliant with generally accepted methods for costing under Federal regulations (OMB Circulars). In addition, all City administrative costs will be accounted for in detail and available on demand. City and County administrative costs have averaged \$6,000 annually over recent years in the

existing District. Because of the changed configuration of the new District, costs are estimated at up to \$10,000 per year. To provide some certainty to the District budget, City and County administrative costs will be capped at \$10,000 for any current year's cost but will be subject to adjustment in the subsequent year for any excess costs.

#### **Category 4: Contingency Reserve**

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

#### **B. Improvements and Services by Zone**

Each benefit zone will receive a customized level of services based on its particular needs. A detailed table illustrating the services provided to each zone can be found in Appendix 4.

#### **C. Annual Budget**

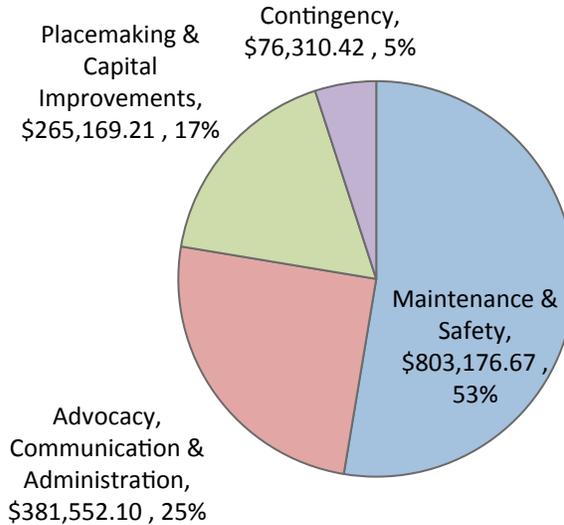
A projected ten (10) year budget for the MPBID is provided in Section V(F). The overall budget shall remain consistent with this Plan. In the event of a legal challenge, assessment funds may be used to defend the MPBID. The annual budget is based on the following assumptions and guidelines:

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. Therefore, the MBA shall annually have the ability to re-allocate up to twenty percent (20%) of the budget allocation by line item within the budgeted categories. Any change will be approved by the MBA and submitted with the Annual Report.
2. Funds not spent in any given year may be rolled over to the next year.
3. The assessment rate may be subject to annual increases that will not exceed three percent (3%) per year. Increases will be determined by the MBA and will vary each year. The projections in Section V (F) illustrate the maximum annual three percent (3%) increase for all budget items.
4. Other than funds spent on district-wide services that cannot be allocated to a specific zone, assessment funds collected in each Benefit Zone may only be used to provide services to assessed parcels in that particular Benefit Zone, they may not be used to provide services in other Benefit Zones. This Plan recognizes that there will be services provided to the district-at-large; those services will be paid for by revenue provided from each zone. The table in Section V (E) illustrates the categorical budget by Benefit Zone for the initial year of operation.
5. If there are contingency funds remaining at the end of the MPBID's term, those funds may be used for the costs of renewing the MPBID.

#### **D. Assessment Budget**

The total improvement and activity budget for 2017 that is funded by property assessments is \$1,526,208.40. The breakdown of the assessment fund budget is shown in the following chart. The assessment funding will be supplemented by non-assessment funds so that the total service budget for improvements and activities within the District for 2017 is \$1,649,254.35. The total of non-assessment and assessment funds, and the determination of special and general benefit, is included in the Engineer's Report.

## 2017 Total Assessment Budget \$1,526,208.40



### E. Assessment Budget by Benefit Zone

The table below demonstrates the amount of assessment proposed to be expended on each service category in each zone.

	Midtown 1a	Midtown 1b	Alhambra 2a	Alhambra 2b	Category Total
<b>Maintenance &amp; Safety</b>	55% \$607,569.27	55% (Daytime service only) \$22,716.02	55% \$172,891.37	0% \$0.00	<b>\$803,176.67</b>
<b>Advocacy, Communications &amp; Administration</b>	25% \$276,167.85	25% \$10,325.47	25% \$78,586.99	25% \$16,471.80	<b>\$381,552.10</b>
<b>Placemaking &amp; Capital Improvements</b>	15% \$165,700.71	15% \$6,195.28	15% \$47,152.19	70% \$46,121.03	<b>\$265,169.21</b>
<b>Contingency</b>	5% \$55,233.57	5% \$2,065.09	5% \$15,717.40	5% \$3,294.36	<b>\$76,310.42</b>
<b>Zone Totals</b>	<b>\$1,104,671.40</b>	<b>\$41,301.86</b>	<b>\$315,901.31</b>	<b>\$65,887.19</b>	<b>\$1,526,208.40</b>

**F. Annual Maximum Assessment Budget**

The assessment budget below assumes the maximum annual increase of three percent (3%) is enacted.

<b>Year</b>	<b>Assessment Budget</b>
2017	\$1,526,208.40
2018	\$1,571,994.65
2019	\$1,619,154.49
2020	\$1,667,729.12
2021	\$1,717,761.00
2022	\$1,769,293.83
2023	\$1,822,372.64
2024	\$1,877,043.82
2025	\$1,933,355.14
2026	\$1,991,355.79

## **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 program, which shall be the Owners' Association of the MPBID as defined in Streets and Highways Code §36614.5. The City Council has determined that the Midtown Business Association (MBA) will continue to serve as the Owners' Association for the MPBID.

The Board of Directors of the MBA shall be comprised of representatives from small, medium, and large MPBID assesseses. The Board may include a representative from the City. The Board must represent a variety of interests within the MPBID and respond to the needs of property owners from the various benefit zones within the MPBID. The Board of Directors shall act in the best interests of all assessed properties within the MPBID. The diverse representation described above ensures that the interests of all property owners are fairly represented.

### **B. Brown Act & 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 acts as a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of the MBA 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. Accordingly, the Owners' Association shall publicly report any action taken and the vote or abstention on that action of each member present for the action.

### **C. Annual Report**

The MBA 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 MPBID or in any benefit zones or classification of property within the District;
2. The improvements, maintenance, and activities to be provided for that fiscal year;
3. The estimated cost of providing the improvements, maintenance, 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 estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year; and
6. The estimated 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 XIII D of the California Constitution. Article XIII D provides that "only special benefits are assessable,"<sup>1</sup> and requires the City "separate the general benefits from the special benefits conferred on a parcel."<sup>2</sup> Special benefits are a "particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public-at-large."<sup>3</sup> Conversely, a general benefit is "conferred on real property located in the district or to the public-at-large."<sup>4</sup> Assessment law also mandates that "no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."<sup>5</sup>

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

### A. Separation of General and Special Benefits

Each of the improvements and activities, and the associated costs and assessments within the District, were reviewed, identified, and allocated based on special and general benefits pursuant to Article XIII D 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 activities and improvements will only be provided directly to assessed parcels, it is acknowledged that there will be general benefits as a result of the District's activities and improvements.

The California Constitution mandates that "only special benefits are assessable, and an agency shall separate the general benefits from the special benefits."<sup>6</sup> "Generally, this separation and quantification of general and special benefits must be accomplished by apportioning the cost of a service or improvement between the two and assessing property owners only for the portion of the cost representing special benefits."<sup>7</sup> The first step that must be undertaken to separate general and special benefits provided by the District's activities and improvements 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.

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

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

<sup>3</sup> Cal. Const., art. XIII D, §4(a)

<sup>4</sup> Id., §2(i)

<sup>5</sup> Cal. Const., art. XIII D §2(i)

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

<sup>7</sup> Cal. Const., art. XIII D §4(a)

<sup>7</sup> Golden Hill Neighborhood Association v. City of San Diego (2011) 199 Cal.App.4th 416

### 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.

#### *Intercept Survey*

To estimate the general benefit to the public-at-large, an intercept survey was conducted.<sup>8</sup> The survey was designed 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 3.

State law indicates that "Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed."<sup>9</sup> However, "the mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits."<sup>10</sup> Further, "the value of any incidental or collateral effects that arise from the improvements, maintenance or activities of a property-based district and that benefit property or persons not assessed shall not be deducted from the entirety of the cost of any special benefit or affect the proportionate special benefit derived by each identified parcel."<sup>11</sup> Thus, although there may be some incidental benefit to the public using the assessed parcels, that incidental benefit is not considered a general benefit because it is inherently produced by activities that constitute and convey 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 and were 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 determine whether visitors were engaged in business on assessed parcels, they were asked to indicate how likely they were to engage in a series of parcel-related activities while in the District boundaries. Respondents indicated whether they were very likely, somewhat likely, slightly likely, or not at all likely to engage in various forms of parcel-related business.

Survey results were examined by Economic Planning Systems (EPS). Based on the survey results, EPS determined that the percentage of respondents representing general benefit was 4%. Further detail on the intercept survey and analysis can be found in Appendix 3. For purposes of this analysis, the Engineer has applied this ratio to the services to determine the value of the general benefit to the public at large.

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

To ensure that the assessment dollars do not fund general benefits to the public at large, that portion of the cost of activities and improvements attributable to general benefit to the public will be paid for with funds not obtained through assessments. Therefore, based upon the intercept survey, the

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

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

<sup>10</sup> *Ibid*

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

total value of the general benefit provided to the public at large not utilizing the assessed parcels is 4% of the total budget, or \$65,970.17.

#### General Benefit to Non-Assessed Parcels

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

As mentioned above, the total District service budget for 2017 is \$1,649,254.35. After reducing the budget by the general benefit to the public (\$65,970.17), the remaining benefit to parcels is \$1,583,284.18. All parcels within and adjacent to the District have been assigned a benefit factor to mathematically represent the proportional special and general benefit and quantify the value of each. Since all assessed parcels within the District benefit from and receive all of the District's services, they have been assigned a benefit factor of 1.0. Parcels adjacent to the District have been assigned benefit factors as described in detail below. Because the activities and improvements are provided along streets within the district, linear frontage is an appropriate measure of the relative general benefit received by adjacent parcels and will be used in the below calculations by category for all parcels.

There are 588 parcels within the District boundaries that are not assessed. These parcels have been assigned a benefit factor.

#### *Maintenance & Safety*

Maintenance and safety 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.

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

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

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

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

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%).

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

**Maintenance & Safety**

<u>Location &amp; Use</u>	<u>Linear Front Footage</u> <sup>1</sup>	<u>Benefit Factor</u> <sup>2</sup>	<u>Benefit Units</u> <sup>3</sup>	<u>Benefit Percent</u> <sup>4</sup>	<u>Benefit Value</u> <sup>5</sup>	<u>Special Benefit</u>	<u>General Benefit</u>
Inside Standard	127,155	1.00	127,155	79.44%	\$666,383.45	\$666,383.45	
Inside Private Tax-Exempt	6,197	1.00	6,197	3.87%	\$32,476.73	\$32,476.73	
Inside Public	13,884	1.00	13,884	8.67%	\$72,762.12	\$72,762.12	
Inside Healthcare Use	6,021	1.00	6,021	3.76%	\$31,554.36	\$31,554.36	
Inside Non-Assessed	3540	0.25	885	0.55%	\$4,638.04		\$4,638.04
Adjacent Standard	10,002	0.25	2,501	1.56%	\$13,104.41		\$13,104.41
Adjacent Private Tax-Exempt	355	0.25	89	0.06%	\$465.11		\$465.11
Adjacent Public	7,942	0.25	1,986	1.24%	\$10,405.44		\$10,405.44
Adjacent Healthcare Use	0	0.25	0	0.00%	\$0.00		\$0.00
Adjacent Non-Assessed	5385	0.25	1,346	0.84%	\$7,055.32		\$7,055.32
<b>Subtotal</b>	<b>127,155</b>		<b>160,063</b>	<b>100.00%</b>	<b>\$838,844.99</b>	<b>\$803,176.67</b>	<b>\$35,668.32</b>

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

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

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

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

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

*Advocacy, Communications & Administration*

Unlike maintenance and safety, advocacy, communications and administration services are not provided via physical patrols within the District. Rather, the advocacy, communications and administration program is directed at advocating on behalf of the District, communicating with stakeholders and implementing District programs. Although the programs will only feature assessed parcels, it is reasonable to conclude that there will be a minor, derivative and indirect benefit to parcels adjacent to the District. Because these services are highly focused, and are not physically provided along streets, it is our estimation that the adjacent parcels will receive a general benefit equal to ten percent (10%) of the standard benefit. Based on this estimation, adjacent parcels would have a benefit factor of 0.10 (1.00 x 10%).

**Advocacy, Communications & Administration**

<b>Location &amp; Use</b>	<b>Linear Front Footage<sup>1</sup></b>	<b>Benefit Factor<sup>2</sup></b>	<b>Benefit Units<sup>3</sup></b>	<b>Benefit Percent<sup>4</sup></b>	<b>Benefit Value<sup>5</sup></b>	<b>Special Benefit</b>	<b>General Benefit</b>
Inside Standard	127,155	1.00	127,155	81.52%	\$316,567.97	\$316,567.97	
Inside Private Tax-Exempt	6,197	1.00	6,197	3.97%	\$15,428.19	\$15,428.19	
Inside Public	13,884	1.00	13,884	8.90%	\$34,565.92	\$34,565.92	
Inside Healthcare Use	6,021	1.00	6,021	3.86%	\$14,990.02	\$14,990.02	
Inside Non-Assesed	3540	0.10	354	0.23%	\$881.33		\$881.33
Adjacent Standard	10,002	0.10	1,000	0.64%	\$2,490.12		\$2,490.12
Adjacent Private Tax-Exempt	355	0.10	36	0.02%	\$88.38		\$88.38
Adjacent Public	7,942	0.10	794	0.51%	\$1,977.26		\$1,977.26
Adjacent Healthcare Use	0	0.10	0	0.00%	\$0.00		\$0.00
Adjacent Non-Assessed	5385	0.10	539	0.35%	\$1,340.66		\$1,340.66
Subtotal	180481		155,979	100.00%	\$388,329.85	\$381,552.10	\$6,777.75

*Placemaking & Capital Improvements*

The placemaking and capital improvements will specially benefit the assessed parcels by making the District a more attractive, inviting, and useable place for existing and potential customers and tenants. They will contribute to a community identity via unique signage, décor and improvements. For instance, bike racks and wayfinding signs will be installed throughout the District. The bike racks and wayfinding signs will give the District a more attractive, usable, inviting, and ultimately desirable atmosphere—more desirable to customers and tenants. A more attractive, usable, inviting, and ultimately desirable atmosphere is a special benefit and encourages increased pedestrian traffic, commerce, occupancy rates, and lease rates for the special benefit of the assessed parcels.

Since parcels along each side of the street receive 50% of the benefit provided by placemaking and capital improvements, and the non-assessed side of the street will not receive them, 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%).

**Placemaking & Capital Improvements**

<b>Location &amp; Use</b>	<b>Parcel Square Footage<sup>1</sup></b>	<b>Benefit Factor<sup>2</sup></b>	<b>Benefit Units<sup>3</sup></b>	<b>Benefit Percent<sup>4</sup></b>	<b>Benefit Value<sup>5</sup></b>	<b>Special Benefit</b>	<b>General Benefit</b>
Inside Standard	127,155	1.00	127,155	79.44%	\$220,006.86	\$220,006.86	
Inside Private Tax-Exempt	6,197	1.00	6,197	3.87%	\$10,722.21	\$10,722.21	
Inside Public	13,884	1.00	13,884	8.67%	\$24,022.45	\$24,022.45	
Inside Healthcare Use	6,021	1.00	6,021	3.76%	\$10,417.69	\$10,417.69	
Inside Non-Assessed	3540	0.25	885	0.55%	\$1,531.25		\$1,531.25
	-	-	-	-	-		-
Adjacent Standard	10,002	0.25	2,501	1.56%	\$4,326.43		\$4,326.43
Adjacent Private Tax-Exempt	355	0.25	89	0.06%	\$153.56		\$153.56
Adjacent Public	7,942	0.25	1,986	1.24%	\$3,435.36		\$3,435.36
Adjacent Healthcare Use	0	0.25	0	0.00%	\$0.00		\$0.00
Adjacent Non-Assessed	5385	0.25	1,346	0.84%	\$2,329.32		\$2,329.32
Subtotal	180481		160,063	100.00%	\$276,945.13	\$265,169.21	\$11,775.92

*Contingency*

The Contingency budget item relates to the activities 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.

**Contingency Reserve**

<b>Service Provided</b>	<b>Special Benefit Value to Parcels</b>	<b>General Benefit Value to Parcels</b>	<b>Total Benefit to Parcels</b>
Maintenance & Safety	\$803,176.67	\$35,668.32	\$838,844.99
Advocacy, Communications & Administration	\$381,552.10	\$6,777.75	\$388,329.85
Placemaking & Capital Improvements	\$265,169.21	\$11,775.92	\$276,945.13
<b>TOTAL</b>	\$1,449,897.98	\$54,221.99	\$1,504,119.97
% of Benefit to Parcels	96.40%	3.60%	100.00%
<b>Contingency Reserve Budget</b>	\$76,310.42	\$2,853.79	\$79,164.21

*Total General Benefit to Parcels*

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

<b>Service Provided</b>	<b>General Benefit to Parcels</b>
Maintenance & Safety	\$35,668.32
Advocacy, Communications & Administration	\$6,777.75
Placemaking & Capital Improvements	\$11,775.92
Contingency Reserve	\$2,853.79
<b>TOTAL</b>	<b>\$57,075.78</b>

Total General Benefit

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

<b>Service Provided</b>	<b>General Benefit to Public</b>	<b>General Benefit to Parcels</b>	<b>Total General Benefit</b>
Maintenance & Safety	\$34,766.28	\$35,668.32	\$70,434.61
Advocacy, Communications & Administration	\$16,492.54	\$6,777.75	\$23,270.29
Placemaking & Capital Improvements	\$11,412.84	\$11,775.92	\$23,188.76
Contingency Reserve	\$3,298.51	\$2,853.79	\$6,152.30
<b>TOTAL</b>	<b>\$65,970.17</b>	<b>\$57,075.78</b>	<b>\$123,045.95</b>

Non-Assessment Funding

The programs funded by the District receive additional non-assessment funding in the form of grants, corporate sponsorships, event income, and other miscellaneous funds. These funding sources are anticipated to equal or exceed the amount of general benefit conferred annually by the District’s activities and improvements, \$123,045.95. These non-assessment funds will be used to pay for the general benefit provided by the District’s activities and improvements, ensuring that parcel assessments will only be used to provide special benefits and “any additional costs of providing general benefits [are] not included in the amounts assessed.”<sup>16</sup>

**2. Special Benefit**

The activities and improvements 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.”<sup>17</sup> Further, “no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”<sup>18</sup> Special benefit “includes incidental or collateral effects that arise from

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

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

<sup>18</sup> Ibid

the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed.”<sup>19</sup>

To determine the total special benefit value to be conveyed to the assessed parcels, we deduct the general benefit value (\$123,045.95) from the total value of the activities and improvements (\$1,649,254.35). The remaining \$1,526,208.40 is considered the special benefit to assessed parcels (the “Total Assessment”). The Total Assessment represents the total value of the special benefit to be provided by the activities and improvements. The Total Assessment has been proportionally divided among the assessed parcels so that no assessment exceeds the reasonable cost of the proportional special benefit conferred on a parcel. The assessment rate has been designed to ensure that “properties that receive the same proportionate special benefit pay the same assessment.”<sup>20</sup>

<b>Service Provided</b>	<b>Total Benefit Value</b>	<b>General Benefit Value</b>	<b>Special Benefit to Assessed Parcels</b>
Maintenance & Safety	\$873,611.27	\$70,434.61	\$803,176.67
Advocacy, Communications & Administration	\$404,822.39	\$23,270.29	\$381,552.10
Placemaking & Capital Improvements	\$288,357.97	\$23,188.76	\$265,169.21
Contingency Reserve	\$82,462.72	\$6,152.30	\$76,310.42
<b>TOTAL</b>	<b>\$1,649,254.35</b>	<b>\$123,045.95</b>	<b>\$1,526,208.40</b>

## **B. Assessment Methodology**

### **1. Base Formula**

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

#### Determination of Assessment Rates

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

Because not all parcels in the District are identical in use, some will receive more special benefit than others. For example, a private tax-exempt parcel, such as a church, will benefit to a lesser degree than a commercial parcel, because it will not enjoy the benefits of increased commerce resulting from the services. Further detail on the benefit to each parcel type is in the following pages. To determine the assessment rates, the assessed parcels were classified by the estimated benefit each type of parcel receives, the estimated special benefit value of the services provided to each type was

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

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

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

determined based on historic cost of service provision, and an assessment rate that is proportional to the estimated proportional benefit received by each parcel type was determined.

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

<b>Parcel Group</b>	<b>Initial Parcel Size Budget</b>	<b>Parcel Square Footage</b>	<b>Initial Parcel Assessment Rate (\$/sqft/yr)</b>
Zone 1a Standard	\$929,007.94 ÷	5,995,147 =	\$0.154960
Zone 1a Private Tax-Exempt	\$37,285.44 ÷	414,094 =	\$0.090041
Zone 1a Public	\$98,914.31 ÷	798,946 =	\$0.123806
Zone 1a Healthcare Use	\$39,463.71 ÷	438,286 =	\$0.090041
Zone 1b Standard	\$41,301.86 ÷	470,462 =	\$0.087790
Zone 1b Private Tax-Exempt*	n/a ÷	n/a =	\$0.087790
Zone 1b Public*	n/a ÷	n/a =	\$0.087790
Zone 1b Healthcare Use*	n/a ÷	n/a =	\$0.087790
Zone 2a Standard	\$285,950.62 ÷	1,845,319 =	\$0.154960
Zone 2a Private Tax-Exempt	\$60.12 ÷	668 =	\$0.090036
Zone 2a Public	\$28,337.21 ÷	798,946 =	\$0.123806
Zone 2a Healthcare Use*	n/a ÷	n/a =	\$0.090041
Zone 2b Standard	\$65,887.19 ÷	750,509 =	\$0.087790
Zone 2b Private Tax-Exempt*	n/a ÷	n/a =	\$0.087790
Zone 2b Public*	n/a ÷	n/a =	\$0.087790
Zone 2b Healthcare Use*	n/a ÷	n/a =	\$0.087790

\* Rates for categories that do not currently include any parcels were developed based on the estimated benefit to those parcel categories.

#### Summary of Assessment Rates

Therefore, the annual cost to parcels is as shown below. All assessment rates may be subject to an increase of no more than three (3%) percent per year. Maximum annual assessment rates are shown in Appendix 6. If you would like more information about parcel assessments, please call Civitas at (916)437-4300 or (800)999-7781.

<b>Parcel Type</b>	<b>Initial Parcel Assessment Rate (\$/sqft/yr)</b>			
	<b>Midtown</b>		<b>Alhambra Corridor</b>	
	<b>Zone 1a</b>	<b>Zone 1b</b>	<b>Zone 2a</b>	<b>Zone 2b</b>
Standard	\$0.154960	\$0.087790	\$0.154960	\$0.087790
Private Tax-Exempt	\$0.090041	\$0.087790	\$0.090041	\$0.087790
Public	\$0.123806	\$0.087790	\$0.123806	\$0.087790
Healthcare Use	\$0.090041	\$0.087790	\$0.090041	\$0.087790

One parcel, Map ID 1531, does not have an APN. This parcel will receive activities and improvements and benefit, therefore it will be assessed at the standard rate.

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

Because they do not have a commercial component, private parcels that are fully or partially tax-exempt, as shown on the County Assessor's records will be assessed at a rate commensurate to the benefits received. These parcels will benefit in that they will be cleaner and safer, but they benefit to a lesser degree than parcels occupied by for profit businesses because they do not enjoy the benefits of

increased profits resulting from increased commerce. The portion of a parcel that is tax-exempt for assessment purposes was determined based on County and City records and available data.

### **3. Public Parcels**

Pursuant to Article XIII D of the California Constitution, “parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit.” No public agency has made such a demonstration; however, because they do not have a commercial profit-making component, public parcels, as shown on the County Assessor’s records will be assessed at a lower rate commensurate to the benefits received. These parcels will benefit in that they will be cleaner and safer, but they benefit to a lesser degree than parcels occupied by for profit businesses because they do not enjoy the benefits of increased profits resulting from increased commerce. Further, these parcels will not be assessed for or receive advocacy services because they are owned by the public agencies at which advocacy efforts are directed. These parcels are assessed at a higher rate than private tax-exempt parcels in Zones 1A and 2A because the frequency and intensity of services in those zones are highly dependent upon traffic levels, and these parcels tend to have heavier traffic and thus benefit from more frequent and intensive service than do private tax-exempt parcels.

### **4. Healthcare Use Parcels**

Because they do not have a commercial component, healthcare use parcels, as shown on the County Assessor’s records, will be assessed at a rate commensurate to the benefits received. Because of the unique nature and decision-making process of healthcare parcel patrons which tends to be more driven by insurance coverage requirements and the availability of services at the healthcare parcel, and less by location, safety, cleanliness, or other features that are enhanced by the District’s services, healthcare parcels will receive a lower degree of benefit from the services compared to standard commercial parcels. Healthcare use parcels are those parcels which are entirely used to provide healthcare services.

### **5. Non-Assessed Parcels**

There are 588 parcels within the District that will not be assessed. These parcels are neither commercial, nor privately-owned tax exempt, public, or healthcare use parcels and will not specially benefit from or directly receive the District’s services and improvements. These parcels are accounted for in the analysis of general benefit provided to non-assessed parcels within the District. These parcels have the following uses:

- Residential: The state legislature has determined that “properties zoned exclusively for residential use...are conclusively presumed not to benefit from the improvements and services funded through these assessments, and shall not be subject to any assessment.”<sup>22</sup> The services and improvements to be provided are designed to specially benefit commercial, privately-owned tax exempt, public and healthcare use parcels via increased commerce, occupancy, and lease rates. None of these benefits apply to residential parcels, which will not be serviced or benefit from the District’s activities. Residential parcels are those parcels with four family units or less, residential common areas, residential condos and planned unit development of single family residences. There are 586 residential parcels within the District that will not be assessed.
- Miscellaneous:
  - APNs 01000240130000 and 01000240150000 are parcels with no commercial activity. These parcels contain utility transformer/relay boxes and will not receive or specially benefit from District programs, nor will they be assessed.

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<sup>22</sup> Streets and Highways Code § 36632(c)

- APN 00703520130001 is a parcel composed of the airspace above APN 00703520120002. This parcel will not receive or specially benefit from District programs, nor will it be assessed.

#### **6. Commercial Condominium Parcels**

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

#### **7. Mixed Use Parcels**

The district is designed to benefit commercial, tax-exempt, and public parcels. It is not designed to benefit residential parcels. There are several mixed-use parcels in the District, with commercial and residential components. Consistent with the benefit derived from services, the commercial portion of mixed use parcels shall be assessed; the residential portion shall not be assessed. The assessment for each parcel was determined based upon the portion of the building that is commercial. Mixed use parcels were identified through County parcel data and utility billing records. The portion of the building that is commercial was determined through utility billing records.

For example, if a hypothetical mixed-use building had a lot size of 3,000 and a 6,000 square foot building in which 2,000 feet were commercial and 4,000 were residential, 1,000 square feet of lot size would be assessable. ( $2,000 / 6,000 = 33.33\%$  - 33.33% of 3,000 is 1,000).

#### **8. Changes in Data**

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

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

#### **C. Assessment Notice**

During the hearing process, an Assessment Ballot will be sent to owners of each parcel in the MPBID. The Assessment Ballot provides an estimated assessment. The final individual assessment for any particular parcel may change, up or down, if the parcel square foot differ from those used to calculate the amount shown on the notice, which can be found in Appendix 2.

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

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

**E. Engineer's Certification**

I hereby certify, to the best of my knowledge and experience, that each of the identified assessed parcels located within the Midtown 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 parcel, as described in this Engineer's Report.

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

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Ross Peabody  
State of California

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Date

*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 4). Reproduction and distribution of only Section VII of this Management District Plan violates the intent of this stamp and signature.*

# APPENDIX 1 – PBID LAW

## STREETS AND HIGHWAYS CODE

### Division 18. Parking

#### Part 7. Property and Business Improvement District Law of 1994

*Cal Sts & Hy Code Div. 18, Pt. 7 Note (2015)*

\*\*\* This document is current through the 2015 Supplement \*\*\*  
(All 2014 legislation)

#### **36600. Citation of part**

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

#### **36601. Legislative findings and declarations**

The Legislature finds and declares all of the following:

- (a) Businesses located and operating within business districts in some 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 business districts 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 business districts to fund business related improvements, maintenance, and activities through the levy of assessments upon the businesses or real property that receive benefits from those improvements.
- (d) Assessments levied for the purpose of conferring special benefit upon the real property or businesses in a business district are not taxes for the general benefit of a city, even if property or persons not assessed receive incidental or collateral effects that benefit them.
- (e) Property and business improvement districts formed throughout this state have conferred special benefits upon properties and businesses within their districts and have made those properties and businesses more useful by providing the following benefits:
  - (1) Crime reduction. A study by the Rand Corporation has confirmed a 12-percent reduction in the incidence of robbery and an 8-percent reduction in the total incidence of violent crimes within the 30 districts studied.
  - (2) Job creation.
  - (3) Business attraction.
  - (4) Business retention.
  - (5) Economic growth.
  - (6) New investments.
- (f) With the dissolution of redevelopment agencies throughout the state, property and business improvement districts have become even more important tools with which communities can combat blight, promote economic opportunities, and create a clean and safe environment.
- (g) Since the enactment of this act, the people of California have adopted Proposition 218, which added Article XIII D to the Constitution in order to place certain requirements and restrictions on the formation of, and activities, expenditures, and assessments by property-based districts. Article XIII D of the Constitution provides that property-based districts may only levy assessments for special benefits.
- (h) The act amending this section is intended to provide the Legislature’s guidance with regard to this act, its interaction with the provisions of Article XIII D of the Constitution, and the determination of special benefits in property-based districts.
  - (1) The lack of legislative guidance has resulted in uncertainty and inconsistent application of this act, which discourages the use of assessments to fund needed improvements, maintenance, and activities in property-based districts, contributing to blight and other underutilization of property.

(2) 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. Therefore, for special benefits to exist as a separate and distinct category from general benefits, the incidental or collateral effects of those special benefits are inherently part of those special benefits. 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.

(3) It is of the utmost importance that property-based districts created under this act have clarity regarding restrictions on assessments they may levy and the proper determination of special benefits. Legislative clarity with regard to this act will provide districts with clear instructions and courts with legislative intent regarding restrictions on property-based assessments, and the manner in which special benefits should be determined.

### **36602. Purpose of part**

The purpose of this part is to supplement previously enacted provisions of law that authorize cities to levy assessments within property and business improvement districts, to ensure that those assessments conform to all constitutional requirements and are determined and assessed in accordance with the guidance set forth in this act. This part does not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes.

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

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

### **36603.5. Part prevails over conflicting provisions**

Any provision of this part that conflicts with any other provision of law shall prevail over the other provision of law, as to districts created under this part.

### **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.

### **36606. “Activities”**

“Activities” means, but is not limited to, all of the following that benefit businesses or real property in the district:

- (a) Promotion of public events.
- (b) Furnishing of music in any public place.
- (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) Other services provided for the purpose of conferring special benefit upon assessed businesses and real property located in the district.

### **36606.5. “Assessment”**

“Assessment” means a levy for the purpose of acquiring, constructing, installing, or maintaining improvements and providing activities that will provide certain benefits to properties or businesses located within a property and business improvement district.

**36607. “Business”**

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

**36608. “City”**

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

**36609. “City council”**

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

**36609.4. “Clerk”**

“Clerk” means the clerk of the legislative body.

**36609.5. “General benefit”**

“General benefit” means, for purposes of a property-based district, any benefit that is not a “special benefit” as defined in Section 36615.5.

**36610. “Improvement”**

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

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

**36611. “Management district plan”; “Plan”**

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

**36612. “Owners’ Association”**

“Owners’ association” means a private nonprofit entity that is under contract with a city to administer or implement improvements, maintenance, and activities 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 records relating to activities of the district.

**36614. “Property”**

“Property” means real property situated within a district.

**36614.5. “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.

**36614.6. “Property-based assessment”**

“Property-based assessment” means any assessment made pursuant to this part upon real property.

**36614.7. “Property-based district”**

“Property-based district” means any district in which a city levies a property-based assessment.

**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.

**36615.5. “Special benefit”**

“Special benefit” means, for purposes of a property-based district, a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large. 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. Special benefit excludes general enhancement of property value.

**36616. “Tenant”**

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

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

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

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

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

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

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

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

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

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

(1) A map showing the boundaries of the district.

(2) Information specifying where the complete management district plan can be obtained.

(3) Information specifying that the complete management district plan shall be furnished upon request.

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

(1) A brief description of the proposed improvements, maintenance, and activities, 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, which may be made by reference to any plan or map that is on file with the clerk. 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, maintenance, and activities, and the location and extent of the proposed district.

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

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

The management district plan shall include, but is not limited to, 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 property and businesses included, which may be made by reference to any plan or map that is on file with the clerk. 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, maintenance, and activities proposed for each year of operation of the district and the maximum cost thereof. If the improvements, maintenance, and activities proposed for each year of operation are the same, a

description of the first year's proposed improvements, maintenance, and activities and a statement that the same improvements, maintenance, 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, or activities, 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) (1) 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.

(2) In a property-based district, the proportionate special benefit derived by each identified parcel shall be determined exclusively 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 activities. An assessment shall not be imposed on any parcel that exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and a property-based district shall separate the general benefits, if any, from the special benefits conferred on a parcel. Parcels within a property-based district that are owned or used by any city, public agency, the State of California, or the United States shall not be exempt from assessment unless the governmental entity can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit. The value of any incidental, secondary, 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.

(l) In a property-based district, the total amount of all special benefits to be conferred upon the properties located within the property-based district.

(m) In a property-based district, the total amount of general benefits, if any.

(n) In a property-based district, a detailed engineer's report prepared by a registered professional engineer certified by the State of California supporting all assessments contemplated by the management district plan.

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

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

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

(b) If a city council proposes to levy a new or increased business assessment, the notice and protest and hearing procedure shall comply with Section 54954.6 of the Government Code, except that notice shall be mailed to the owners of the businesses proposed to be assessed. A protest may be made orally or in writing by any interested person. Every written protest shall be filed with the clerk at or before the time fixed for the public hearing. The city council may waive any irregularity in the form or content of any written protest. A written protest may be withdrawn in writing at any time before the conclusion of the public hearing. Each written protest shall contain a description of the business in which the person subscribing the protest is interested sufficient to identify the business and, if a person subscribing is not shown on the official records of the city as the owner of the business, the protest shall contain or be accompanied by written evidence that the person subscribing is the owner of the business or the authorized representative. A written protest that does not comply with this section shall not be counted in determining a majority protest. If written protests are received

from the owners or authorized representatives of businesses in the proposed district that will pay 50 percent or more of the assessments proposed to be levied and protests are not withdrawn so as to reduce the protests to less than 50 percent, no further proceedings to levy the proposed assessment against such businesses, as contained in the resolution of intention, shall be taken for a period of one year from the date of the finding of a majority protest by the city council.

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

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

At the conclusion of the public hearing to establish the district, the city council may adopt, revise, change, reduce, or modify the proposed assessment or the type or types of improvements, maintenance, 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, maintenance, and activities. Any modifications, revisions, reductions, or changes to the proposed assessment district shall be reflected in the notice and map recorded pursuant to Section 36627.

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

(a) If the city council, following the public hearing, decides to establish a proposed property and business improvement district, the city council shall adopt a resolution of formation that shall include, but is not limited to, all of the following:

(1) A brief description of the proposed improvements, maintenance, and activities, 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 on whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements need not be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, 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, maintenance, and activities to be conferred on businesses and properties 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, maintenance, 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, maintenance, and activities funded by the proposed assessments, and, for a property-based district, that property within the district will receive a special benefit.

(8) In a property-based district, the total amount of all special benefits to be conferred on the properties within the property-based district.

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

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

If the city council, following the public hearing, desires to establish the proposed property and business improvement district, and the city council has not made changes pursuant to Section 36624, or has made changes that do not

substantially change the proposed assessment, the city council shall adopt a resolution establishing the district. The resolution shall contain all of the information specified in Section 36625.

**36627. Notice and assessment diagram**

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

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

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

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

The city council may levy assessments on businesses or on property owners, or a combination of the two, pursuant to this part. The city council shall structure the assessments in whatever manner it determines corresponds with the distribution of benefits from the proposed improvements, maintenance, and activities, provided that any property-based assessment conforms with the requirements set forth in paragraph (2) of subdivision (k) of Section 36622.

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

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

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

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

**36631. Time and manner of collection of assessment; 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 may be charged interest and penalties.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

proceedings under the Bond Act of 1915 may be modified by the city council as necessary to accommodate assessments levied upon business pursuant to this part.

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

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

### **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, maintenance, 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, maintenance, and activities to be provided for that fiscal year.

(3) An estimate of the cost of providing the improvements, maintenance, and 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 estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## APPENDIX 2 – PARCEL ASSESSMENT CALCULATIONS

Map Key	APN	Zone	Lot Size	Rate	Assessment	EXEMPTION
1	00600630030000	Z1A	6,534.00	0	\$0.00	1
2	00600630080000	Z1A	3,049.00	0	\$0.00	1
3	00600630090000	Z1A	3,200.00	0.15496	\$495.87	
4	00600630100000	Z1A	3,485.00	0.15496	\$540.04	
5	00600630110000	Z1A	2,800.00	0.15496	\$433.89	
6	00600630120000	Z1A	12,632.00	0.15496	\$1,957.45	
7	00600630130000	Z1A	6,400.00	0.15496	\$991.74	
8	00600630140000	Z1A	6,400.00	0.15496	\$991.74	
9	00600630150000	Z1A	3,200.00	0.15496	\$495.87	
10	00600630160000	Z1A	3,200.00	0.15496	\$495.87	
11	00600630170000	Z1A	6,400.00	0.15496	\$991.74	
12	00600630200006	Z1A	0.00	0	\$0.00	2
12	00600630200007	Z1A	0.00	0	\$0.00	2
12	00600630200008	Z1A	0.00	0	\$0.00	2
12	00600630200009	Z1A	0.00	0	\$0.00	2
12	00600630200010	Z1A	0.00	0	\$0.00	2
12	00600630200011	Z1A	0.00	0	\$0.00	2
12	00600630200012	Z1A	0.00	0	\$0.00	2
12	00600630200013	Z1A	0.00	0	\$0.00	2
12	00600630200014	Z1A	0.00	0	\$0.00	2
12	00600630200015	Z1A	0.00	0	\$0.00	2
12	00600630200016	Z1A	0.00	0	\$0.00	2
12	00600630200017	Z1A	0.00	0	\$0.00	2
12	00600630200018	Z1A	0.00	0	\$0.00	2
12	00600630200019	Z1A	0.00	0	\$0.00	2
12	00600630200020	Z1A	0.00	0	\$0.00	2
12	00600630200021	Z1A	0.00	0	\$0.00	2
12	00600630200022	Z1A	0.00	0	\$0.00	2
12	00600630200023	Z1A	0.00	0	\$0.00	2
12	00600630200024	Z1A	0.00	0	\$0.00	2
12	00600630200025	Z1A	0.00	0	\$0.00	2
12	00600630200026	Z1A	0.00	0	\$0.00	3
12	00600630200027	Z1A	0.00	0	\$0.00	2
12	00600630200028	Z1A	0.00	0	\$0.00	2
12	00600630200029	Z1A	0.00	0	\$0.00	2

12	00600630200030	Z1A	0.00	0	\$0.00	2
12	00600630200031	Z1A	0.00	0	\$0.00	2
12	00600630200032	Z1A	0.00	0	\$0.00	2
12	00600630200033	Z1A	0.00	0	\$0.00	2
12	00600630200034	Z1A	0.00	0	\$0.00	2
12	00600630200035	Z1A	0.00	0	\$0.00	2
12	00600630200036	Z1A	0.00	0	\$0.00	2
12	00600630200037	Z1A	0.00	0	\$0.00	2
12	00600630200038	Z1A	0.00	0	\$0.00	2
12	00600630200039	Z1A	0.00	0	\$0.00	2
12	00600630200040	Z1A	0.00	0	\$0.00	2
12	00600630200041	Z1A	0.00	0	\$0.00	2
12	00600630200042	Z1A	0.00	0	\$0.00	2
12	00600630200043	Z1A	0.00	0	\$0.00	2
12	00600630200044	Z1A	0.00	0	\$0.00	2
12	00600630200045	Z1A	0.00	0	\$0.00	2
12	00600630200046	Z1A	0.00	0	\$0.00	2
12	00600630200047	Z1A	0.00	0	\$0.00	2
12	00600630200049	Z1A	0.00	0	\$0.00	2
12	00600630200003	Z1A	486.77	0.15496	\$75.43	
12	00600630200002	Z1A	512.43	0.15496	\$79.41	
12	00600630200005	Z1A	614.28	0.15496	\$95.19	
12	00600630200004	Z1A	926.35	0.15496	\$143.55	
12	00600630200001	Z1A	2,121.53	0.15496	\$328.75	
13	00600640030000	Z1A	6,400.00	0.15496	\$991.74	
14	00600640080000	Z1A	22,400.00	0.15496	\$3,471.10	
15	00600640110000	Z1A	5,600.00	0.15496	\$867.78	
16	00600640120000	Z1A	12,800.00	0.15496	\$1,983.49	
17	00600640130000	Z1A	32,000.00	0.15496	\$4,958.72	
18	00600640140000	Z1A	12,800.00	0.15496	\$1,983.49	
19	00600640150000	Z1A	10,400.00	0.15496	\$1,611.58	
20	00600650100000	Z1A	1,742.00	0	\$0.00	1
21	00600650110000	Z1A	2,178.00	0	\$0.00	1
22	00600650120000	Z1A	2,800.00	0.15496	\$433.89	
23	00600650130000	Z1A	6,400.00	0.15496	\$991.74	
24	00600650140000	Z1A	1,322.77	0.15496	\$204.98	6
25	00600650150000	Z1A	6,400.00	0.15496	\$991.74	
26	00600650220000	Z1A	12,800.00	0.15496	\$1,983.49	
27	00600650230000	Z1A	12,800.00	0.15496	\$1,983.49	
28	00600660010000	Z1A	9,600.00	0.15496	\$1,487.62	
29	00600660060000	Z1A	12,800.00	0.15496	\$1,983.49	
30	00600660070000	Z1A	4,267.00	0.15496	\$661.21	

31	00600660080000	Z1A	4,267.00	0.15496	\$661.21	
32	00600660090000	Z1A	4,267.00	0.15496	\$661.21	
33	00600660140000	Z1A	13,199.00	0.15496	\$2,045.32	
34	00600660160000	Z1A	28,830.00	0.15496	\$4,467.50	
35	00600660170000	Z1A	25,600.00	0.15496	\$3,966.98	
36	00601230010000	Z1A	12,800.00	0.15496	\$1,983.49	
37	00601230020000	Z1A	6,400.00	0.15496	\$991.74	
38	00601230030000	Z1A	6,400.00	0.15496	\$991.74	
39	00601230040000	Z1A	6,400.00	0.15496	\$991.74	
40	00601230050000	Z1A	6,534.00	0.15496	\$1,012.51	
41	00601230060000	Z1A	12,632.00	0.15496	\$1,957.45	
42	00601230070000	Z1A	12,800.00	0.15496	\$1,983.49	
43	00601230080000	Z1A	6,400.00	0.15496	\$991.74	
44	00601230090000	Z1A	6,400.00	0.15496	\$991.74	
45	00601230100000	Z1A	6,400.00	0.15496	\$991.74	
46	00601230150000	Z1A	19,200.00	0.15496	\$2,975.23	
47	00601240010000	Z1A	19,200.00	0.15496	\$2,975.23	
48	00601240060000	REC	12,632.00	0.090041	\$1,137.40	
49	00601240070000	Z1A	6,400.00	0.15496	\$991.74	
50	00601240080000	Z1A	6,400.00	0.15496	\$991.74	
51	00601240090000	Z1A	9,600.00	0.15496	\$1,487.62	
52	00601240100000	Z1A	16,000.00	0.15496	\$2,479.36	
53	00601240110000	P	12,858.00	0.123806	\$1,591.90	
54	00601240120000	Z1A	19,283.00	0.15496	\$2,988.09	
55	00601250010000	Z1A	12,800.00	0.15496	\$1,983.49	
56	00601250040000	Z1A	6,400.00	0.15496	\$991.74	
57	00601250110000	P	4,792.00	0.123806	\$593.28	
58	00601250140000	P	25,700.00	0.123806	\$3,181.81	
59	00601250150000	Z1A	19,200.00	0.15496	\$2,975.23	
60	00601250160000	Z1A	12,800.00	0.15496	\$1,983.49	
61	00601250170000	Z1A	21,008.00	0.15496	\$3,255.40	
62	00601260080000	Z1A	6,000.00	0.15496	\$929.76	
63	00601260090000	Z1A	2,306.97	0.15496	\$357.49	6
64	00601260100000	Z1A	1,351.99	0.15496	\$209.50	6
65	00601260200000	Z1A	32,000.00	0.15496	\$4,958.72	
66	00601260210000	Z1A	19,200.00	0.15496	\$2,975.23	
67	00601260220000	REC	38,400.00	0.090041	\$3,457.57	
68	00601720190000	Z1B	194,754.00	0.08779	\$17,097.45	
69	00601720200000	Z1B	30,492.00	0.08779	\$2,676.89	
70	00601740160000	Z1B	51,250.00	0.08779	\$4,499.24	
71	00601740170000	Z1B	193,966.00	0.08779	\$17,028.28	
72	00601750010000	Z1A	3,200.00	0.15496	\$495.87	

73	00601750020000	Z1A	6,400.00	0.15496	\$991.74	
74	00601750030000	Z1A	3,200.00	0.15496	\$495.87	
75	00601750040000	Z1A	5,600.00	0.15496	\$867.78	
76	00601750050000	Z1A	7,200.00	0.15496	\$1,115.71	
77	00601750060000	Z1A	6,400.00	0.15496	\$991.74	
78	00601750070000	Z1A	6,400.00	0.15496	\$991.74	
79	00601750080000	Z1A	6,400.00	0.15496	\$991.74	
80	00601750110000	Z1A	3,049.00	0	\$0.00	1
81	00601750120000	Z1A	3,049.00	0	\$0.00	1
82	00601750150000	Z1A	6,534.00	0.15496	\$1,012.51	
83	00601750170000	Z1A	6,400.00	0.15496	\$991.74	
84	00601750180000	Z1A	6,534.00	0.15496	\$1,012.51	
85	00601750190000	Z1A	9,583.00	0	\$0.00	1
86	00601750200000	Z1A	3,049.00	0	\$0.00	1
87	00601750210000	Z1A	6,400.00	0.15496	\$991.74	
88	00601750220000	Z1A	6,400.00	0.15496	\$991.74	
89	00601750230001	Z1A	0.00	0	\$0.00	2
89	00601750230002	Z1A	0.00	0	\$0.00	2
89	00601750230003	Z1A	0.00	0	\$0.00	1
89	00601750230004	Z1A	0.00	0	\$0.00	2
90	00601750240000	Z1A	4,051.00	0.15496	\$627.74	
91	00601760010000	Z1A	23,400.00	0.15496	\$3,626.06	
92	00601760030000	Z1A	5,227.00	0	\$0.00	1
93	00601760040000	Z1A	2,614.00	0.15496	\$405.07	
94	00601760050000	Z1A	3,200.00	0.15496	\$495.87	
95	00601760060000	Z1A	6,534.00	0	\$0.00	1
96	00601760200000	Z1A	5,886.00	0.15496	\$912.09	
97	00601760210000	Z1A	4,790.00	0	\$0.00	1
98	00602310080000	P	6,534.00	0.123806	\$808.95	
99	00602310090000	P	3,049.00	0.123806	\$377.48	
100	00602310230000	P	3,485.00	0.123806	\$431.46	
101	00602310250000	Z1A	19,602.00	0.15496	\$3,037.53	
102	00602320190000	Z1A	31,363.00	0.15496	\$4,860.01	
103	00602330010000	P	3,049.00	0.123806	\$377.48	
104	00602330040000	P	6,534.00	0.123806	\$808.95	
105	00602330050000	P	6,534.00	0.123806	\$808.95	
106	00602330190000	P	3,485.00	0.123806	\$431.46	
107	00602330230000	P	9,148.00	0.123806	\$1,132.58	
108	00602330270000	P	9,600.00	0.123806	\$1,188.54	
109	00602340280000	Z1A	19,468.00	0.15496	\$3,016.76	
110	00602340290000	Z1A	19,553.00	0.15496	\$3,029.93	
111	00602930240000	Z1A	1,028.57	0.15496	\$159.39	6

112	00602930280000	Z1A	9,600.00	0.15496	\$1,487.62	
113	00602930290000	Z1A	19,200.00	0.15496	\$2,975.23	
114	00603500510000	Z1A	2,096.00	0.15496	\$324.80	
115	00603500520000	Z1A	436.00	0.15496	\$67.56	
116	00700110150000	Z1A	6,400.00	0.15496	\$991.74	
117	00700110230000	Z1A	25,600.00	0.15496	\$3,966.98	
118	00700110240000	Z1A	6,400.00	0.15496	\$991.74	
119	00700110270000	Z1A	9,800.00	0.15496	\$1,518.61	
120	00700110280000	Z1A	3,000.00	0.15496	\$464.88	
121	00700120050000	Z1A	6,534.00	0	\$0.00	1
122	00700120060000	Z1A	2,977.51	0.15496	\$461.39	6
123	00700120070000	Z1A	6,534.00	0	\$0.00	1
124	00700120080000	Z1A	6,400.00	0	\$0.00	1
125	00700120090000	Z1A	6,400.00	0.15496	\$991.74	
126	00700120100000	Z1A	6,400.00	0.15496	\$991.74	
127	00700120110000	Z1A	12,800.00	0.15496	\$1,983.49	
128	00700120120000	Z1A	6,400.00	0.15496	\$991.74	
129	00700120130000	Z1A	6,400.00	0.15496	\$991.74	
130	00700120170000	Z1A	25,600.00	0.15496	\$3,966.98	
131	00700120180000	Z1A	12,800.00	0.15496	\$1,983.49	
133	00700130100000	Z1A	3,200.00	0.15496	\$495.87	
134	00700130110000	Z1A	3,049.00	0.15496	\$472.47	
135	00700130120000	Z1A	3,049.00	0	\$0.00	1
136	00700130130000	Z1A	3,049.00	0.15496	\$472.47	
137	00700130140000	Z1A	562.01	0.15496	\$87.09	6
138	00700130150000	Z1A	9,600.00	0.15496	\$1,487.62	
142	00700140060000	Z1A	12,800.00	0.15496	\$1,983.49	
144	00700140110000	Z1A	1,599.49	0.15496	\$247.86	6
145	00700140150000	Z1A	25,600.00	0.15496	\$3,966.98	
146	00700140160000	Z1A	5,000.00	0.15496	\$774.80	
147	00700140170000	Z1A	7,800.00	0.15496	\$1,208.69	
148	00700140180000	Z1A	9,600.00	0.15496	\$1,487.62	
151	00700140210000	Z1A	4,000.00	0.15496	\$619.84	
152	00700140220000	Z1A	4,000.00	0.15496	\$619.84	
153	00700140230000	Z1A	4,800.00	0.15496	\$743.81	
173	00700160140000	Z1A	12,632.00	0.15496	\$1,957.45	
174	00700160150000	Z1A	6,400.00	0.15496	\$991.74	
175	00700160160000	Z1A	2,207.00	0.15496	\$342.00	
176	00700160170000	Z1A	4,218.00	0.15496	\$653.62	
177	00700160180000	Z1A	12,717.00	0.15496	\$1,970.63	
178	00700160190000	Z1A	12,896.00	0.15496	\$1,998.36	
198	00700220130000	Z1A	13,068.00	0.15496	\$2,025.02	

199	00700220140000	Z1A	5,920.00	0.15496	\$917.36	
200	00700220150000	Z1A	12,800.00	0.15496	\$1,983.49	
201	00700220160000	Z1A	6,400.00	0.15496	\$991.74	
202	00700220170000	Z1A	8,960.00	0.15496	\$1,388.44	
203	00700220180000	Z1A	3,840.00	0.15496	\$595.05	
233	00700240160000	Z1A	3,049.00	0	\$0.00	1
234	00700240170000	Z1A	6,534.00	0	\$0.00	1
235	00700240180000	Z1A	6,534.00	0	\$0.00	1
236	00700240190000	Z1A	6,400.00	0.15496	\$991.74	
237	00700240220000	Z1A	6,400.00	0.15496	\$991.74	
238	00700240230000	Z1A	9,600.00	0.15496	\$1,487.62	
240	00700240250000	Z1A	12,800.00	0.15496	\$1,983.49	
262	00700260130000	Z1A	682.05	0.15496	\$105.69	6
263	00700260140000	Z1A	3,200.00	0.15496	\$495.87	
264	00700260150000	Z1A	1,329.64	0.15496	\$206.04	6
265	00700260160000	Z1A	3,200.00	0.15496	\$495.87	
266	00700260170000	Z1A	6,400.00	0.15496	\$991.74	
267	00700260180000	Z1A	6,400.00	0.15496	\$991.74	
268	00700260190000	Z1A	1,541.10	0.15496	\$238.81	6
269	00700260200000	Z1A	6,400.00	0.15496	\$991.74	
270	00700260210000	Z1A	1,348.95	0.15496	\$209.03	6
271	00700260220000	Z1A	4,800.00	0	\$0.00	1
272	00700260230000	Z1A	3,200.00	0.15496	\$495.87	
296	00700320140000	Z1A	1,440.00	0	\$0.00	1
297	00700320150000	Z1A	1,742.00	0	\$0.00	1
298	00700320160000	Z1A	3,200.00	0.15496	\$495.87	
299	00700320170000	Z1A	748.39	0.15496	\$115.97	6
300	00700320180000	Z1A	6,534.00	0.15496	\$1,012.51	
301	00700320190000	Z1A	6,400.00	0.15496	\$991.74	
302	00700320200000	Z1A	6,400.00	0.15496	\$991.74	
303	00700320210000	Z1A	6,400.00	0.15496	\$991.74	
304	00700320220000	Z1A	12,800.00	0.15496	\$1,983.49	
331	00700340130000	Z1A	6,534.00	0.15496	\$1,012.51	
332	00700340140000	Z1A	1,115.20	0.15496	\$172.81	6
333	00700340150000	Z1A	975.54	0.15496	\$151.17	6
334	00700340250000	Z1A	4,572.00	0.15496	\$708.48	
335	00700340260000	Z1A	419.56	0.15496	\$65.02	6
336	00700340270000	REC	32,000.00	0.090041	\$2,881.31	
343	00700360080000	Z1A	1,307.00	0	\$0.00	1
344	00700360090000	Z1A	1,742.00	0	\$0.00	1
345	00700360100000	Z1A	3,049.00	0	\$0.00	1
346	00700360110000	Z1A	3,347.47	0.15496	\$518.72	6

347	00700360140000	Z1A	6,400.00	0.15496	\$991.74	
351	00700360200000	Z1A	19,200.00	0.15496	\$2,975.23	
352	00700360210000	Z1A	12,800.00	0.15496	\$1,983.49	
353	00700420010000	P	109,545.00	0.123806	\$13,562.33	
354	00700440230000	Z1A	51,807.00	0.15496	\$8,028.01	
362	00700810010000	Z1A	4,800.00	0.15496	\$743.81	
363	00700810020000	Z1A	4,200.00	0.15496	\$650.83	
364	00700810030000	Z1A	3,800.00	0.15496	\$588.85	
365	00700810040000	Z1A	6,400.00	0.15496	\$991.74	
366	00700810050000	Z1A	6,400.00	0.15496	\$991.74	
367	00700810080000	Z1A	3,200.00	0.15496	\$495.87	
368	00700810100000	Z1A	3,200.00	0.15496	\$495.87	
369	00700810170000	Z1A	6,400.00	0.15496	\$991.74	
370	00700810180000	Z1A	6,400.00	0.15496	\$991.74	
371	00700810190000	Z1A	12,800.00	0.15496	\$1,983.49	
372	00700810220000	Z1A	11,200.00	0.15496	\$1,735.55	
373	00700810270000	Z1A	14,400.00	0.15496	\$2,231.42	
374	00700810280000	Z1A	19,200.00	0.15496	\$2,975.23	
375	00700820020001	Z1A	0.00	0	\$0.00	2
375	00700820020002	Z1A	0.00	0	\$0.00	2
375	00700820020003	Z1A	0.00	0	\$0.00	2
375	00700820020004	Z1A	0.00	0	\$0.00	2
375	00700820020005	Z1A	0.00	0	\$0.00	2
375	00700820020006	Z1A	0.00	0	\$0.00	2
375	00700820020007	Z1A	0.00	0	\$0.00	2
375	00700820020008	Z1A	0.00	0	\$0.00	2
375	00700820020009	Z1A	0.00	0	\$0.00	2
375	00700820020010	Z1A	0.00	0	\$0.00	2
375	00700820020011	Z1A	0.00	0	\$0.00	2
375	00700820020012	Z1A	0.00	0	\$0.00	2
375	00700820020013	Z1A	0.00	0	\$0.00	2
375	00700820020014	Z1A	0.00	0	\$0.00	2
375	00700820020015	Z1A	0.00	0	\$0.00	2
375	00700820020016	Z1A	0.00	0	\$0.00	2
375	00700820020017	Z1A	0.00	0	\$0.00	2
375	00700820020018	Z1A	0.00	0	\$0.00	2
375	00700820020019	Z1A	0.00	0	\$0.00	2
375	00700820020020	Z1A	0.00	0	\$0.00	2
375	00700820020021	Z1A	0.00	0	\$0.00	2
375	00700820020022	Z1A	0.00	0	\$0.00	2
375	00700820020023	Z1A	0.00	0	\$0.00	2
375	00700820020024	Z1A	0.00	0	\$0.00	2

375	00700820020025	Z1A	0.00	0	\$0.00	2
375	00700820020026	Z1A	0.00	0	\$0.00	2
375	00700820020027	Z1A	0.00	0	\$0.00	2
375	00700820020028	Z1A	0.00	0	\$0.00	2
375	00700820020029	Z1A	0.00	0	\$0.00	2
375	00700820020030	Z1A	0.00	0	\$0.00	2
375	00700820020031	Z1A	0.00	0	\$0.00	2
375	00700820020032	Z1A	0.00	0	\$0.00	2
375	00700820020033	Z1A	0.00	0	\$0.00	2
375	00700820020034	Z1A	0.00	0	\$0.00	2
375	00700820020035	Z1A	0.00	0	\$0.00	2
375	00700820020036	Z1A	0.00	0	\$0.00	2
375	00700820020037	Z1A	0.00	0	\$0.00	2
375	00700820020038	Z1A	0.00	0	\$0.00	2
375	00700820020039	Z1A	0.00	0	\$0.00	2
375	00700820020040	Z1A	0.00	0	\$0.00	2
375	00700820020041	Z1A	0.00	0	\$0.00	2
375	00700820020042	Z1A	0.00	0	\$0.00	2
375	00700820020043	Z1A	0.00	0	\$0.00	2
375	00700820020044	Z1A	0.00	0	\$0.00	2
375	00700820020045	Z1A	0.00	0	\$0.00	2
376	00700820150000	Z1A	75,932.00	0.15496	\$11,766.42	
377	00700830030000	Z1A	26,010.00	0.15496	\$4,030.51	
378	00700830110000	Z1A	25,962.00	0.15496	\$4,023.07	
379	00700830120000	Z1A	36,242.00	0.15496	\$5,616.06	
380	00700830130000	Z1A	950.00	0.15496	\$147.21	
381	00700830140000	Z1A	9,680.00	0.15496	\$1,500.01	
382	00700830150000	Z1A	10,200.00	0.15496	\$1,580.59	
383	00700840110000	Z1A	4,000.00	0.15496	\$619.84	
384	00700840120000	Z1A	3,200.00	0.15496	\$495.87	
385	00700840160000	Z1A	12,800.00	0.15496	\$1,983.49	
386	00700840170000	Z1A	3,200.00	0.15496	\$495.87	
387	00700840180000	Z1A	3,200.00	0.15496	\$495.87	
388	00700840190000	Z1A	3,200.00	0.15496	\$495.87	
389	00700840200000	Z1A	3,200.00	0.15496	\$495.87	
390	00700840230000	REC	25,600.00	0.090041	\$2,305.05	
391	00700840240000	Z1A	4,000.00	0.15496	\$619.84	
392	00700840250000	Z1A	4,000.00	0.15496	\$619.84	
393	00700840260000	Z1A	4,000.00	0.15496	\$619.84	
394	00700840270000	Z1A	4,000.00	0.15496	\$619.84	
395	00700840280000	Z1A	4,800.00	0.15496	\$743.81	
396	00700840290000	Z1A	4,800.00	0.15496	\$743.81	

397	00700840300000	Z1A	6,400.00	0.15496	\$991.74	
398	00700840310000	Z1A	13,600.00	0.15496	\$2,107.46	
399	00700850010000	Z1A	12,800.00	0.15496	\$1,983.49	
400	00700850050000	Z1A	12,800.00	0.15496	\$1,983.49	
401	00700850080000	Z1A	6,400.00	0.15496	\$991.74	
402	00700850110000	Z1A	6,400.00	0.15496	\$991.74	
403	00700850120000	Z1A	12,800.00	0.15496	\$1,983.49	
404	00700850130000	Z1A	12,800.00	0.15496	\$1,983.49	
405	00700850150000	Z1A	12,800.00	0.15496	\$1,983.49	
406	00700850160000	Z1A	25,600.00	0.15496	\$3,966.98	
407	00700860040000	Z1A	5,680.00	0.15496	\$880.17	
408	00700860050000	Z1A	7,120.00	0.15496	\$1,103.32	
409	00700860060000	Z1A	12,800.00	0.15496	\$1,983.49	
410	00700860070000	Z1A	6,400.00	0.15496	\$991.74	
411	00700860080000	Z1A	6,400.00	0.15496	\$991.74	
412	00700860180000	Z1A	4,600.00	0.15496	\$712.82	
413	00700860200000	Z1A	12,800.00	0.15496	\$1,983.49	
414	00700860210000	Z1A	33,800.00	0.15496	\$5,237.65	
415	00700860230000	Z1A	12,800.00	0.15496	\$1,983.49	
416	00700910010000	REC	15,969.06	0.090041	\$1,437.87	6
417	00700910020000	Z1A	9,260.77	0.15496	\$1,435.05	6
418	00700910050000	Z1A	3,200.00	0.15496	\$495.87	
419	00700910060000	Z1A	1,552.72	0.15496	\$240.61	6
420	00700910070000	Z1A	6,400.00	0.15496	\$991.74	
421	00700910080000	Z1A	6,400.00	0.15496	\$991.74	
422	00700910090000	Z1A	3,200.00	0.15496	\$495.87	
423	00700910100000	Z1A	28,800.00	0.15496	\$4,462.85	
424	00700910110000	REC	12,632.00	0.090041	\$1,137.40	
425	00700920010000	Z1A	3,200.00	0.15496	\$495.87	
426	00700920020000	Z1A	3,200.00	0.15496	\$495.87	
427	00700920030000	Z1A	871.00	0.15496	\$134.97	
428	00700920040000	Z1A	2,400.00	0.15496	\$371.90	
429	00700920050000	Z1A	3,200.00	0.15496	\$495.87	
430	00700920060000	Z1A	6,400.00	0.15496	\$991.74	
431	00700920070000	Z1A	6,400.00	0.15496	\$991.74	
432	00700920080000	Z1A	6,400.00	0.15496	\$991.74	
433	00700920090000	Z1A	6,400.00	0.15496	\$991.74	
434	00700920100000	Z1A	3,200.00	0.15496	\$495.87	
435	00700920110000	Z1A	3,049.00	0	\$0.00	1
436	00700920140000	Z1A	3,200.00	0.15496	\$495.87	
437	00700920150000	Z1A	3,200.00	0.15496	\$495.87	
438	00700920160000	Z1A	3,200.00	0.15496	\$495.87	

439	00700920170000	Z1A	3,200.00	0.15496	\$495.87	
440	00700920180000	Z1A	6,400.00	0.15496	\$991.74	
441	00700920190000	Z1A	6,534.00	0	\$0.00	1
442	00700920200000	Z1A	6,534.00	0	\$0.00	1
443	00700920210000	Z1A	3,587.54	0.15496	\$555.93	6
444	00700920220000	Z1A	3,200.00	0.15496	\$495.87	
445	00700920230000	Z1A	3,049.00	0.15496	\$472.47	
446	00700920240000	Z1A	3,639.84	0.15496	\$564.03	6
447	00700920250000	Z1A	6,400.00	0.15496	\$991.74	
448	00700930010000	Z1A	4,800.00	0.15496	\$743.81	
449	00700930070000	Z1A	12,800.00	0.15496	\$1,983.49	
450	00700930080000	Z1A	3,200.00	0.15496	\$495.87	
451	00700930090000	Z1A	3,049.00	0.15496	\$472.47	
452	00700930100000	Z1A	3,049.00	0	\$0.00	1
453	00700930110000	Z1A	3,049.00	0	\$0.00	1
454	00700930120000	Z1A	3,200.00	0.15496	\$495.87	
455	00700930130000	Z1A	3,049.00	0	\$0.00	1
456	00700930140000	Z1A	3,200.00	0	\$0.00	1
457	00700930150000	Z1A	3,200.00	0	\$0.00	1
458	00700930160000	Z1A	6,400.00	0.15496	\$991.74	
459	00700930170000	Z1A	6,534.00	0	\$0.00	1
460	00700930180000	Z1A	1,163.64	0.15496	\$180.32	6
461	00700930240000	Z1A	19,200.00	0.15496	\$2,975.23	
462	00700930250000	Z1A	20,800.00	0.15496	\$3,223.17	
463	00700940010000	Z1A	1,742.00	0	\$0.00	1
464	00700940020000	Z1A	2,400.00	0.15496	\$371.90	
465	00700940030000	Z1A	2,400.00	0.15496	\$371.90	
466	00700940040000	Z1A	6,400.00	0.15496	\$991.74	
467	00700940050000	Z1A	6,400.00	0.15496	\$991.74	
468	00700940060000	Z1A	6,400.00	0.15496	\$991.74	
469	00700940070000	Z1A	6,534.00	0	\$0.00	1
470	00700940080000	Z1A	12,800.00	0.15496	\$1,983.49	
471	00700940090000	Z1A	3,200.00	0.15496	\$495.87	
472	00700940100000	Z1A	3,200.00	0	\$0.00	1
473	00700940110000	Z1A	3,200.00	0	\$0.00	1
474	00700940120000	Z1A	3,049.00	0	\$0.00	1
475	00700940130000	Z1A	3,049.00	0	\$0.00	1
476	00700940140000	Z1A	3,049.00	0	\$0.00	1
477	00700940150000	Z1A	6,534.00	0	\$0.00	1
478	00700940160000	Z1A	6,534.00	0	\$0.00	1
479	00700940170000	Z1A	6,534.00	0	\$0.00	1
480	00700940180000	Z1A	6,534.00	0.15496	\$1,012.51	

481	00700940210000	Z1A	3,049.00	0	\$0.00	1
482	00700940220000	Z1A	3,049.00	0	\$0.00	1
483	00700940230000	Z1A	1,823.00	0	\$0.00	1
484	00700940240000	Z1A	1,425.00	0	\$0.00	1
485	00700940250000	Z1A	1,425.00	0	\$0.00	1
486	00700940260000	Z1A	1,823.00	0	\$0.00	1
487	00700950010000	Z1A	3,049.00	0.15496	\$472.47	
488	00700950020000	Z1A	3,049.00	0	\$0.00	1
489	00700950030000	Z1A	6,400.00	0.15496	\$991.74	
490	00700950040000	Z1A	6,400.00	0.15496	\$991.74	
491	00700950050000	Z1A	6,400.00	0.15496	\$991.74	
492	00700950060000	Z1A	6,400.00	0.15496	\$991.74	
493	00700950070000	Z1A	6,400.00	0.15496	\$991.74	
494	00700950080000	Z1A	6,400.00	0.15496	\$991.74	
495	00700950090000	Z1A	3,200.00	0.15496	\$495.87	
496	00700950100000	Z1A	1,800.00	0.15496	\$278.93	
497	00700950110000	Z1A	1,400.00	0.15496	\$216.94	
498	00700950160000	Z1A	6,400.00	0	\$0.00	1
499	00700950170000	Z1A	6,400.00	0.15496	\$991.74	
500	00700950180000	Z1A	6,534.00	0	\$0.00	1
501	00700950190000	Z1A	6,400.00	0.15496	\$991.74	
502	00700950200000	Z1A	3,049.00	0	\$0.00	1
503	00700950210000	Z1A	3,200.00	0.15496	\$495.87	
504	00700950220000	REC	6,534.00	0.090041	\$588.33	
505	00700950230000	REC	12,632.00	0.090041	\$1,137.40	
506	00700960030000	Z1A	6,421.00	0.15496	\$995.00	
507	00700960040000	Z1A	6,400.00	0.15496	\$991.74	
508	00700960050000	Z1A	6,534.00	0.15496	\$1,012.51	
509	00700960060000	Z1A	12,800.00	0.15496	\$1,983.49	
510	00700960070000	Z1A	3,200.00	0.15496	\$495.87	
511	00700960080000	Z1A	3,049.00	0	\$0.00	1
512	00700960090000	Z1A	3,200.00	0.15496	\$495.87	
513	00700960120000	Z1A	6,534.00	0.15496	\$1,012.51	
514	00700960130000	Z1A	6,534.00	0	\$0.00	1
515	00700960140000	Z1A	6,400.00	0	\$0.00	1
516	00700960180000	Z1A	2,178.00	0	\$0.00	1
517	00700960190001	Z1A	0.00	0	\$0.00	2
517	00700960190002	Z1A	0.00	0	\$0.00	2
518	00700960220000	Z1A	9,600.00	0.15496	\$1,487.62	
519	00700960250000	Z1A	4,280.00	0.15496	\$663.23	
520	00700960260000	Z1A	4,280.00	0	\$0.00	1
521	00700960270000	Z1A	19,470.00	0.15496	\$3,017.07	

522	00701010010000	Z1A	12,800.00	0.15496	\$1,983.49	
523	00701010020000	Z1A	6,400.00	0.15496	\$991.74	
524	00701010030000	Z1A	6,400.00	0.15496	\$991.74	
525	00701010040000	Z1A	12,800.00	0.15496	\$1,983.49	
526	00701010070000	Z1A	3,200.00	0	\$0.00	1
527	00701010080000	Z1A	3,049.00	0	\$0.00	1
528	00701010090000	Z1A	6,400.00	0.15496	\$991.74	
529	00701010100000	Z1A	6,400.00	0.15496	\$991.74	
530	00701010110000	Z1A	6,534.00	0.15496	\$1,012.51	
531	00701010120000	Z1A	12,800.00	0.15496	\$1,983.49	
532	00701010130000	Z1A	6,400.00	0.15496	\$991.74	
533	00701010140000	Z1A	4,000.00	0.15496	\$619.84	
534	00701010150000	Z1A	2,400.00	0.15496	\$371.90	
535	00701010160000	Z1A	12,800.00	0.15496	\$1,983.49	
536	00701020040000	Z1A	1,459.46	0.15496	\$226.16	6
537	00701020050000	Z1A	3,600.00	0.15496	\$557.86	
538	00701020060000	Z1A	2,822.41	0.15496	\$437.36	6
539	00701020070000	Z1A	6,400.00	0.15496	\$991.74	
540	00701020090000	Z1A	3,200.00	0.15496	\$495.87	
541	00701020100000	Z1A	3,200.00	0.15496	\$495.87	
542	00701020110000	Z1A	3,049.00	0	\$0.00	1
543	00701020120000	Z1A	3,049.00	0	\$0.00	1
544	00701020130000	Z1A	3,200.00	0	\$0.00	1
545	00701020140000	Z1A	3,049.00	0	\$0.00	1
546	00701020150000	Z1A	3,049.00	0	\$0.00	1
547	00701020160000	Z1A	3,049.00	0	\$0.00	1
548	00701020170000	Z1A	5,120.00	0	\$0.00	1
549	00701020180000	Z1A	5,227.00	0.15496	\$809.98	
550	00701020190000	Z1A	5,120.00	0.15496	\$793.40	
551	00701020200000	Z1A	5,120.00	0.15496	\$793.40	
552	00701020210000	Z1A	5,120.00	0.15496	\$793.40	
553	00701020220000	Z1A	3,200.00	0.15496	\$495.87	
554	00701020230000	Z1A	1,382.89	0.15496	\$214.29	6
555	00701020240000	Z1A	1,455.64	0.15496	\$225.57	6
556	00701020250000	Z1A	1,329.64	0.15496	\$206.04	6
557	00701020260000	Z1A	12,900.00	0.15496	\$1,998.98	
558	00701020270000	Z1A	6,400.00	0.15496	\$991.74	
559	00701030010000	Z1A	12,800.00	0.15496	\$1,983.49	
560	00701030020000	Z1A	6,400.00	0.15496	\$991.74	
561	00701030030000	Z1A	6,400.00	0.15496	\$991.74	
562	00701030040000	Z1A	6,400.00	0.15496	\$991.74	
563	00701030050000	Z1A	6,400.00	0.15496	\$991.74	

564	00701030060000	Z1A	526.99	0.15496	\$81.66	6
565	00701030100000	Z1A	3,200.00	0.15496	\$495.87	
566	00701030110000	REC	12,632.00	0.090041	\$1,137.40	
567	00701030200000	Z1A	7,466.00	0.15496	\$1,156.93	
568	00701030210000	Z1A	2,400.00	0.15496	\$371.90	
569	00701030220000	Z1A	25,600.00	0.15496	\$3,966.98	
570	00701030230000	Z1A	10,400.00	0.15496	\$1,611.58	
571	00701040020000	REC	13,760.00	0.090041	\$1,238.96	
572	00701040170000	REC	31,040.00	0.090041	\$2,794.87	
573	00701040180000	REC	6,400.00	0.090041	\$576.26	
574	00701040190000	REC	58,528.00	0.090041	\$5,269.92	
575	00701050010000	Z1A	3,200.00	0	\$0.00	1
576	00701050020000	Z1A	3,200.00	0.15496	\$495.87	
577	00701050030000	Z1A	6,400.00	0.15496	\$991.74	
578	00701050040000	Z1A	6,534.00	0	\$0.00	1
579	00701050050000	Z1A	6,400.00	0.15496	\$991.74	
580	00701050060000	Z1A	6,400.00	0.15496	\$991.74	
581	00701050070000	Z1A	2,195.88	0.15496	\$340.27	6
582	00701050080000	Z1A	6,400.00	0	\$0.00	1
583	00701050090000	Z1A	3,485.00	0.15496	\$540.04	
584	00701050100000	Z1A	2,614.00	0	\$0.00	1
585	00701050150000	Z1A	6,400.00	0.15496	\$991.74	
586	00701050180000	Z1A	6,534.00	0.15496	\$1,012.51	
587	00701050190000	Z1A	3,049.00	0	\$0.00	1
588	00701050200000	Z1A	3,200.00	0	\$0.00	1
589	00701050210000	Z1A	3,049.00	0	\$0.00	1
590	00701050220000	Z1A	3,049.00	0	\$0.00	1
591	00701050230000	Z1A	12,800.00	0.15496	\$1,983.49	
592	00701050250000	Z1A	12,806.00	0.15496	\$1,984.42	
593	00701060010000	P	132,422.00	0.123806	\$16,394.64	
594	00701110010000	Z1A	2,614.00	0	\$0.00	1
595	00701110060000	Z1A	6,400.00	0.15496	\$991.74	
596	00701110110000	Z1A	3,200.00	0.15496	\$495.87	
597	00701110120000	Z1A	3,200.00	0.15496	\$495.87	
598	00701110130000	Z1A	3,200.00	0.15496	\$495.87	
599	00701110140000	Z1A	3,200.00	0	\$0.00	1
600	00701110150000	Z1A	11,326.00	0.15496	\$1,755.08	
601	00701110160000	Z1A	8,000.00	0.15496	\$1,239.68	
602	00701110170000	Z1A	6,400.00	0.15496	\$991.74	
603	00701110180000	Z1A	6,400.00	0.15496	\$991.74	
604	00701110190000	Z1A	6,400.00	0.15496	\$991.74	
605	00701110200000	Z1A	19,200.00	0.15496	\$2,975.23	

606	00701110220000	Z1A	10,000.00	0.15496	\$1,549.60	
607	00701110250000	Z1A	10,349.55	0.15496	\$1,603.77	6
608	00701120010000	P	131,160.00	0.123806	\$16,238.39	
609	00701130260000	Z1A	25,600.00	0.15496	\$3,966.98	
610	00701130320000	Z1A	14,866.00	0.15496	\$2,303.64	
611	00701130330000	Z1A	43,010.00	0.15496	\$6,664.83	
612	00701130340000	Z1A	25,600.00	0.15496	\$3,966.98	
613	00701140030000	H	110,870.00	0.090041	\$9,982.85	
615	00701180010000	P2	110,836.00	0.123806	\$13,722.16	
616	00701210040000	Z2A	6,400.00	0.15496	\$991.74	
617	00701210050000	Z2A	6,400.00	0.15496	\$991.74	
618	00701210060000	Z2A	12,800.00	0.15496	\$1,983.49	
619	00701210120000	Z2A	9,600.00	0.15496	\$1,487.62	
620	00701210130000	Z2A	3,049.00	0.15496	\$472.47	
621	00701210140000	Z2A	25,600.00	0.15496	\$3,966.98	
622	00701210150000	Z2A	12,969.00	0.15496	\$2,009.68	
623	00701210160000	Z2A	25,600.00	0.15496	\$3,966.98	
624	00701220050000	Z2A	5,600.00	0.15496	\$867.78	
625	00701220060000	Z2A	7,200.00	0.15496	\$1,115.71	
626	00701220090000	Z2A	6,400.00	0.15496	\$991.74	
627	00701220150000	Z2A	12,800.00	0.15496	\$1,983.49	
628	00701220160000	Z2A	25,600.00	0.15496	\$3,966.98	
629	00701220170000	Z2A	19,200.00	0.15496	\$2,975.23	
630	00701220180000	Z2A	25,600.00	0.15496	\$3,966.98	
631	00701230390000	Z2A	14,095.00	0.15496	\$2,184.16	
632	00701230450000	Z2A	12,800.00	0.15496	\$1,983.49	
633	00701230460000	Z2A	136,889.00	0.15496	\$21,212.32	
634	00701410010000	Z1A	3,200.00	0.15496	\$495.87	
635	00701410020000	Z1A	3,049.00	0	\$0.00	1
636	00701410030000	Z1A	3,177.76	0.15496	\$492.43	6
637	00701410040000	Z1A	3,200.00	0	\$0.00	1
638	00701410090000	Z1A	3,049.00	0	\$0.00	1
639	00701410100000	Z1A	9,600.00	0.15496	\$1,487.62	
640	00701410110000	Z1A	6,400.00	0.15496	\$991.74	
641	00701410120000	Z1A	6,400.00	0	\$0.00	1
642	00701410130000	Z1A	6,534.00	0	\$0.00	1
643	00701410140000	Z1A	6,534.00	0.15496	\$1,012.51	
644	00701410200000	Z1A	19,200.00	0.15496	\$2,975.23	
645	00701410220004	Z1A	0.00	0	\$0.00	2
645	00701410220005	Z1A	0.00	0	\$0.00	2
645	00701410220006	Z1A	0.00	0	\$0.00	2
645	00701410220007	Z1A	0.00	0	\$0.00	2

645	00701410220008	Z1A	0.00	0	\$0.00	2
645	00701410220009	Z1A	0.00	0	\$0.00	2
645	00701410220010	Z1A	0.00	0	\$0.00	2
645	00701410220011	Z1A	0.00	0	\$0.00	2
645	00701410220012	Z1A	0.00	0	\$0.00	2
645	00701410220013	Z1A	0.00	0	\$0.00	2
645	00701410220014	Z1A	0.00	0	\$0.00	2
645	00701410220015	Z1A	0.00	0	\$0.00	2
645	00701410220016	Z1A	0.00	0	\$0.00	2
645	00701410220017	Z1A	0.00	0	\$0.00	2
645	00701410220018	Z1A	0.00	0	\$0.00	2
645	00701410220019	Z1A	0.00	0	\$0.00	2
645	00701410220020	Z1A	0.00	0	\$0.00	2
645	00701410220021	Z1A	0.00	0	\$0.00	2
645	00701410220022	Z1A	0.00	0	\$0.00	2
645	00701410220023	Z1A	0.00	0	\$0.00	2
645	00701410220024	Z1A	0.00	0	\$0.00	2
645	00701410220025	Z1A	0.00	0	\$0.00	2
645	00701410220026	Z1A	0.00	0	\$0.00	2
645	00701410220027	Z1A	0.00	0	\$0.00	2
645	00701410220028	Z1A	0.00	0	\$0.00	2
645	00701410220029	Z1A	0.00	0	\$0.00	2
645	00701410220030	Z1A	0.00	0	\$0.00	2
645	00701410220031	Z1A	0.00	0	\$0.00	3
645	00701410220032	Z1A	0.00	0	\$0.00	2
645	00701410220033	Z1A	0.00	0	\$0.00	2
645	00701410220034	Z1A	0.00	0	\$0.00	2
645	00701410220035	Z1A	0.00	0	\$0.00	2
645	00701410220036	Z1A	0.00	0	\$0.00	2
645	00701410220037	Z1A	0.00	0	\$0.00	2
645	00701410220038	Z1A	0.00	0	\$0.00	2
645	00701410220039	Z1A	0.00	0	\$0.00	2
645	00701410220040	Z1A	0.00	0	\$0.00	2
645	00701410220041	Z1A	0.00	0	\$0.00	2
645	00701410220042	Z1A	0.00	0	\$0.00	2
645	00701410220043	Z1A	0.00	0	\$0.00	2
645	00701410220044	Z1A	0.00	0	\$0.00	2
645	00701410220045	Z1A	0.00	0	\$0.00	2
645	00701410220046	Z1A	0.00	0	\$0.00	2
645	00701410220047	Z1A	0.00	0	\$0.00	2
645	00701410220048	Z1A	0.00	0	\$0.00	2
645	00701410220049	Z1A	0.00	0	\$0.00	2

645	00701410220050	Z1A	0.00	0	\$0.00	2
645	00701410220051	Z1A	0.00	0	\$0.00	2
645	00701410220052	Z1A	0.00	0	\$0.00	2
645	00701410220053	Z1A	0.00	0	\$0.00	2
645	00701410220054	Z1A	0.00	0	\$0.00	2
645	00701410220055	Z1A	0.00	0	\$0.00	2
645	00701410220056	Z1A	0.00	0	\$0.00	2
645	00701410220057	Z1A	0.00	0	\$0.00	2
645	00701410220058	Z1A	0.00	0	\$0.00	2
645	00701410220059	Z1A	0.00	0	\$0.00	2
645	00701410220060	Z1A	0.00	0	\$0.00	2
645	00701410220061	Z1A	0.00	0	\$0.00	2
645	00701410220062	Z1A	0.00	0	\$0.00	2
645	00701410220063	Z1A	0.00	0	\$0.00	2
645	00701410220064	Z1A	0.00	0	\$0.00	2
645	00701410220065	Z1A	0.00	0	\$0.00	2
645	00701410220066	Z1A	0.00	0	\$0.00	2
645	00701410220067	Z1A	0.00	0	\$0.00	2
645	00701410220068	Z1A	0.00	0	\$0.00	2
645	00701410220069	Z1A	0.00	0	\$0.00	2
645	00701410220070	Z1A	0.00	0	\$0.00	2
645	00701410220071	Z1A	0.00	0	\$0.00	2
645	00701410220072	Z1A	0.00	0	\$0.00	2
645	00701410220073	Z1A	0.00	0	\$0.00	2
645	00701410220074	Z1A	0.00	0	\$0.00	2
645	00701410220075	Z1A	0.00	0	\$0.00	2
645	00701410220076	Z1A	0.00	0	\$0.00	2
645	00701410220077	Z1A	0.00	0	\$0.00	2
645	00701410220078	Z1A	0.00	0	\$0.00	2
645	00701410220079	Z1A	0.00	0	\$0.00	2
645	00701410220080	Z1A	0.00	0	\$0.00	2
645	00701410220081	Z1A	0.00	0	\$0.00	2
645	00701410220082	Z1A	0.00	0	\$0.00	2
645	00701410220083	Z1A	0.00	0	\$0.00	2
645	00701410220084	Z1A	0.00	0	\$0.00	2
645	00701410220085	Z1A	0.00	0	\$0.00	2
645	00701410220086	Z1A	0.00	0	\$0.00	2
645	00701410220087	Z1A	0.00	0	\$0.00	2
645	00701410220088	Z1A	0.00	0	\$0.00	2
645	00701410220089	Z1A	0.00	0	\$0.00	2
645	00701410220090	Z1A	0.00	0	\$0.00	2
645	00701410220091	Z1A	0.00	0	\$0.00	2

645	00701410220092	Z1A	0.00	0	\$0.00	2
645	00701410220093	Z1A	0.00	0	\$0.00	2
645	00701410220094	Z1A	0.00	0	\$0.00	2
645	00701410220095	Z1A	0.00	0	\$0.00	2
645	00701410220096	Z1A	0.00	0	\$0.00	2
645	00701410220002	Z1A	238.59	0.15496	\$36.97	
645	00701410220001	Z1A	383.74	0.15496	\$59.46	
645	00701410220003	Z1A	12,623.39	0.15496	\$1,956.12	
646	00701410230000	Z1A	6,492.00	0.15496	\$1,006.00	
647	00701420010000	Z1A	3,049.00	0.15496	\$472.47	
648	00701420020000	Z1A	3,200.00	0.15496	\$495.87	
649	00701420030000	Z1A	3,200.00	0.15496	\$495.87	
650	00701420040000	Z1A	3,200.00	0.15496	\$495.87	
651	00701420050000	Z1A	6,534.00	0.15496	\$1,012.51	
652	00701420090000	Z1A	3,485.00	0	\$0.00	1
653	00701420100000	Z1A	1,742.00	0	\$0.00	1
654	00701420110000	Z1A	499.93	0.15496	\$77.47	6
655	00701420120000	Z1A	2,614.00	0	\$0.00	1
656	00701420130000	Z1A	2,614.00	0	\$0.00	1
661	00701420240000	P	19,166.00	0.123806	\$2,372.87	
662	00701430010000	Z1A	6,400.00	0.15496	\$991.74	
663	00701430020000	Z1A	3,600.00	0.15496	\$557.86	
664	00701430040000	Z1A	4,600.00	0	\$0.00	1
665	00701430070000	Z1A	12,800.00	0.15496	\$1,983.49	
666	00701430110000	Z1A	6,400.00	0.15496	\$991.74	
667	00701430120000	Z1A	6,400.00	0.15496	\$991.74	
668	00701430130000	Z1A	3,200.00	0.15496	\$495.87	
669	00701430140000	Z1A	1,429.64	0.15496	\$221.54	6
670	00701430150000	Z1A	3,200.00	0.15496	\$495.87	
671	00701430160000	Z1A	3,049.00	0	\$0.00	1
672	00701430190000	Z1A	11,000.00	0.15496	\$1,704.56	
673	00701430200000	Z1A	4,000.00	0.15496	\$619.84	
674	00701430210000	Z1A	4,000.00	0.15496	\$619.84	
675	00701430220000	Z1A	4,000.00	0.15496	\$619.84	
676	00701430230000	Z1A	4,000.00	0.15496	\$619.84	
677	00701430240000	Z1A	4,800.00	0.15496	\$743.81	
678	00701430250000	Z1A	4,800.00	0.15496	\$743.81	
679	00701430270000	Z1A	13,058.00	0.15496	\$2,023.47	
680	00701440060000	Z1A	12,800.00	0.15496	\$1,983.49	
681	00701440070000	Z1A	3,200.00	0.15496	\$495.87	
682	00701440080000	Z1A	3,049.00	0	\$0.00	1
683	00701440090000	Z1A	3,200.00	0.15496	\$495.87	

684	00701440100000	Z1A	1,514.81	0.15496	\$234.73	6
685	00701440200000	Z1A	25,600.00	0.15496	\$3,966.98	
686	00701440210000	Z1A	25,600.00	0.15496	\$3,966.98	
687	00701440220000	Z1A	2,880.00	0.15496	\$446.28	
688	00701440230000	Z1A	4,000.00	0.15496	\$619.84	
689	00701440240000	Z1A	4,000.00	0.15496	\$619.84	
690	00701440250000	Z1A	2,400.00	0.15496	\$371.90	
691	00701440260000	Z1A	6,400.00	0.15496	\$991.74	
692	00701440270000	Z1A	5,920.00	0.15496	\$917.36	
693	00701450020000	Z1A	3,200.00	0.15496	\$495.87	
694	00701450080000	Z1A	8,000.00	0.15496	\$1,239.68	
695	00701450090000	Z1A	12,800.00	0.15496	\$1,983.49	
696	00701450100000	Z1A	3,049.00	0	\$0.00	1
697	00701450110000	Z1A	3,200.00	0.15496	\$495.87	
698	00701450120000	Z1A	3,600.00	0.15496	\$557.86	
699	00701450130000	Z1A	2,614.00	0	\$0.00	1
700	00701450140000	Z1A	17,600.00	0.15496	\$2,727.30	
701	00701450150000	Z1A	48,583.00	0.15496	\$7,528.42	
702	00701460010000	Z1A	12,800.00	0.15496	\$1,983.49	
703	00701460020000	Z1A	6,400.00	0.15496	\$991.74	
704	00701460030000	Z1A	6,400.00	0.15496	\$991.74	
705	00701460040000	Z1A	6,400.00	0.15496	\$991.74	
706	00701460050000	Z1A	740.57	0.15496	\$114.76	6
707	00701460060000	Z1A	12,800.00	0.15496	\$1,983.49	
708	00701460070000	Z1A	12,800.00	0.15496	\$1,983.49	
709	00701460100000	Z1A	6,400.00	0	\$0.00	1
710	00701460110000	Z1A	4,311.26	0.15496	\$668.07	6
711	00701460120000	Z1A	6,400.00	0.15496	\$991.74	
712	00701460130000	Z1A	3,049.00	0.15496	\$472.47	
713	00701460140000	Z1A	3,200.00	0.15496	\$495.87	
714	00701460150000	Z1A	12,800.00	0.15496	\$1,983.49	
715	00701510010000	Z1A	3,200.00	0.15496	\$495.87	
716	00701510020000	Z1A	3,200.00	0.15496	\$495.87	
717	00701510070000	Z1A	6,534.00	0	\$0.00	1
718	00701510080000	Z1A	3,049.00	0	\$0.00	1
719	00701510090000	Z1A	1,009.64	0.15496	\$156.45	6
720	00701510100000	Z1A	3,049.00	0	\$0.00	1
721	00701510110000	Z1A	3,049.00	0	\$0.00	1
722	00701510160000	Z1A	6,400.00	0.15496	\$991.74	
723	00701510210000	Z1A	3,049.00	0.15496	\$472.47	
724	00701510220000	Z1A	12,800.00	0.15496	\$1,983.49	
725	00701510230000	Z1A	25,600.00	0.15496	\$3,966.98	

726	00701510250000	Z1A	8,068.00	0.15496	\$1,250.22	
727	00701510260000	Z1A	10,789.00	0.15496	\$1,671.86	
728	00701510270000	Z1A	10,524.00	0.15496	\$1,630.80	
729	00701520010000	Z1A	3,080.00	0.15496	\$477.28	
730	00701520040000	Z1A	6,534.00	0.15496	\$1,012.51	
731	00701520050000	Z1A	6,400.00	0.15496	\$991.74	
732	00701520060000	Z1A	6,400.00	0.15496	\$991.74	
733	00701520070000	Z1A	6,400.00	0.15496	\$991.74	
734	00701520080000	REC	12,800.00	0.090041	\$1,152.52	
735	00701520100000	Z1A	3,049.00	0	\$0.00	1
736	00701520110000	Z1A	3,049.00	0	\$0.00	1
737	00701520130000	Z1A	6,534.00	0	\$0.00	1
738	00701520140000	Z1A	6,534.00	0	\$0.00	1
739	00701520150000	Z1A	3,049.00	0	\$0.00	1
740	00701520160000	Z1A	1,920.00	0	\$0.00	1
741	00701520200000	Z1A	20,480.00	0.15496	\$3,173.58	
742	00701520210000	Z1A	6,400.00	0.15496	\$991.74	
743	00701520220000	Z1A	6,400.00	0.15496	\$991.74	
744	00701520230000	Z1A	3,320.00	0.15496	\$514.47	
853	00701630010000	Z1A	3,049.00	0	\$0.00	1
854	00701630020000	Z1A	3,049.00	0	\$0.00	1
855	00701630030000	Z1A	3,049.00	0	\$0.00	1
856	00701630040000	Z1A	9,600.00	0.15496	\$1,487.62	
857	00701630050000	Z1A	6,534.00	0.15496	\$1,012.51	
858	00701630060000	Z1A	6,400.00	0.15496	\$991.74	
859	00701630110000	Z1A	3,049.00	0.15496	\$472.47	
860	00701630120000	Z1A	4,800.00	0.15496	\$743.81	
861	00701630140000	Z1A	8,000.00	0	\$0.00	1
862	00701630150000	Z1A	1,861.07	0.15496	\$288.39	6
863	00701630160000	Z1A	6,400.00	0	\$0.00	1
864	00701630170000	Z1A	4,000.00	0.15496	\$619.84	
865	00701630180000	Z1A	3,920.00	0.15496	\$607.44	
866	00701630190000	Z1A	8,000.00	0	\$0.00	1
867	00701630200000	Z1A	4,792.00	0	\$0.00	1
868	00701630210000	Z1A	19,605.00	0.15496	\$3,037.99	
892	00701650050000	Z1A	4,777.00	0.15496	\$740.24	
893	00701650060000	Z1A	4,792.00	0.15496	\$742.57	
894	00701650070000	Z1A	3,920.00	0	\$0.00	1
895	00701650080000	Z1A	3,049.00	0	\$0.00	1
896	00701650090000	Z1A	3,049.00	0	\$0.00	1
897	00701650100000	Z1A	3,049.00	0	\$0.00	1
898	00701650110000	Z1A	3,049.00	0	\$0.00	1

899	00701650120000	Z1A	6,400.00	0.15496	\$991.74	
900	00701650130000	Z1A	12,800.00	0.15496	\$1,983.49	
901	00701650150000	Z1A	3,200.00	0.15496	\$495.87	
902	00701650180000	Z1A	28,563.00	0.15496	\$4,426.12	
903	00701650190000	Z1A	4,800.00	0.15496	\$743.81	
904	00701650200000	Z1A	11,200.00	0.15496	\$1,735.55	
910	00701660140000	REC	32,695.00	0.090041	\$2,943.89	
911	00701660160000	Z1A	18,507.00	0.15496	\$2,867.84	
912	00701710010000	REC	19,440.00	0.090041	\$1,750.40	
913	00701710020000	H	11,761.00	0.090041	\$1,058.97	
914	00701710030000	H	12,410.00	0.090041	\$1,117.41	
915	00701710040000	H	3,200.00	0.090041	\$288.13	
916	00701710050000	H	3,200.00	0.090041	\$288.13	
917	00701710060000	H	3,200.00	0.090041	\$288.13	
918	00701710070000	H	3,200.00	0.090041	\$288.13	
919	00701710080000	H	9,600.00	0.090041	\$864.39	
920	00701710110000	REC	6,400.00	0.090041	\$576.26	
921	00701710160000	Z1A	12,800.00	0.15496	\$1,983.49	
922	00701710170000	H	9,600.00	0.090041	\$864.39	
923	00701720010000	H	1,742.00	0.090041	\$156.85	
924	00701720020000	H	4,792.00	0.090041	\$431.48	
925	00701720030000	H	6,400.00	0.090041	\$576.26	
926	00701720040000	H	12,800.00	0.090041	\$1,152.52	
927	00701720050000	H	12,800.00	0.090041	\$1,152.52	
928	00701720100000	H	6,400.00	0.090041	\$576.26	
929	00701720130000	H	6,400.00	0.090041	\$576.26	
930	00701720140000	H	6,400.00	0.090041	\$576.26	
931	00701720160000	H	3,200.00	0.090041	\$288.13	
932	00701720170000	H	12,800.00	0.090041	\$1,152.52	
933	00701720180000	H	9,600.00	0.090041	\$864.39	
934	00701720190000	H	6,400.00	0.090041	\$576.26	
935	00701720200000	Z1A	6,400.00	0.15496	\$991.74	
936	00701720210000	Z1A	6,400.00	0.15496	\$991.74	
937	00701730010000	H	52,379.00	0.090041	\$4,716.26	
938	00701730020000	H	12,632.00	0.090041	\$1,137.40	
939	00701730030000	H	12,800.00	0.090041	\$1,152.52	
940	00701730040000	H	25,600.00	0.090041	\$2,305.05	
941	00701740030000	Z1A	50,783.00	0.15496	\$7,869.33	
942	00701740040000	Z1A	38,820.00	0.15496	\$6,015.55	
943	00701740050000	Z1A	12,380.00	0.15496	\$1,918.40	
945	00701810020000	Z2A	6,400.00	0.15496	\$991.74	
946	00701810030000	Z2A	6,400.00	0.15496	\$991.74	

947	00701810090000	Z2A	27,868.00	0.15496	\$4,318.43	
948	00701810100000	Z2A	10,633.00	0.15496	\$1,647.69	
949	00701810110000	Z2A	11,431.00	0.15496	\$1,771.35	
950	00701810120000	Z2A	1,802.00	0.15496	\$279.24	
951	00701810130000	Z2A	28,948.00	0.15496	\$4,485.78	
952	00701810140000	Z2A	10,256.00	0.15496	\$1,589.27	
953	00701820010000	Z2A	37,776.00	0.15496	\$5,853.77	
954	00701830030000	Z2A	27,542.00	0.15496	\$4,267.91	
955	00701830050000	Z2A	11,693.00	0.15496	\$1,811.95	
956	00701830080000	Z2A	59,731.00	0.15496	\$9,255.92	
957	00702110010000	Z2A	12,800.00	0.15496	\$1,983.49	
958	00702110080000	Z2A	21,600.00	0.15496	\$3,347.14	
959	00702110100000	Z2A	38,400.00	0.15496	\$5,950.46	
960	00702110110000	Z2A	12,800.00	0.15496	\$1,983.49	
961	00702110120000	Z2A	16,800.00	0.15496	\$2,603.33	
962	00702120100000	Z2A	12,800.00	0.15496	\$1,983.49	
963	00702120110000	Z2A	6,534.00	0.15496	\$1,012.51	
964	00702120120000	Z2A	6,400.00	0.15496	\$991.74	
965	00702120130000	Z2A	6,400.00	0.15496	\$991.74	
966	00702120140000	Z2A	6,534.00	0.15496	\$1,012.51	
967	00702120150000	Z2A	3,332.23	0.15496	\$516.36	6
968	00702120160000	Z2A	6,534.00	0.15496	\$1,012.51	
969	00702120180000	Z2A	6,400.00	0.15496	\$991.74	
970	00702120190000	Z2A	45,769.00	0.15496	\$7,092.36	
971	00702140020000	Z2A	17,246.00	0.15496	\$2,672.44	
972	00702140070000	Z2A	27,213.00	0.15496	\$4,216.93	
973	00702150010000	Z2A	3,410.00	0.15496	\$528.41	
974	00702150270000	Z2A	3,363.00	0.15496	\$521.13	
975	00702160290000	Z2A	13,090.00	0.15496	\$2,028.43	
990	00702430010000	Z1A	3,049.00	0.15496	\$472.47	
991	00702430020000	Z1A	3,049.00	0.15496	\$472.47	
992	00702430030000	Z1A	3,049.00	0.15496	\$472.47	
993	00702430040000	Z1A	3,049.00	0.15496	\$472.47	
994	00702430050000	Z1A	4,792.00	0.15496	\$742.57	
995	00702430060000	Z1A	1,742.00	0.15496	\$269.94	
996	00702430070000	Z1A	6,534.00	0.15496	\$1,012.51	
997	00702430090000	Z1A	3,049.00	0	\$0.00	1
998	00702430100000	Z1A	3,049.00	0	\$0.00	1
999	00702430110000	Z1A	5,907.78	0.15496	\$915.47	6
1000	00702430170000	Z1A	3,049.00	0.15496	\$472.47	
1001	00702430180000	Z1A	5,663.00	0.15496	\$877.54	
1002	00702430190000	Z1A	3,920.00	0.15496	\$607.44	

1003	0070243020000	Z1A	3,049.00	0.15496	\$472.47	
1004	00702430210000	Z1A	3,049.00	0.15496	\$472.47	
1005	00702430220000	Z1A	3,049.00	0.15496	\$472.47	
1006	00702430230000	Z1A	3,049.00	0.15496	\$472.47	
1007	00702430240000	Z1A	6,400.00	0.15496	\$991.74	
1008	00702430260000	Z1A	6,400.00	0.15496	\$991.74	
1009	00702430270000	Z1A	25,600.00	0.15496	\$3,966.98	
1010	00702430280000	Z1A	1,600.00	0.15496	\$247.94	
1011	00702440050000	Z1A	6,400.00	0.15496	\$991.74	
1012	00702440060000	Z1A	6,400.00	0.15496	\$991.74	
1013	00702440080000	Z1A	6,400.00	0.15496	\$991.74	
1014	00702440090000	Z1A	3,200.00	0.15496	\$495.87	
1015	00702440100000	Z1A	3,049.00	0	\$0.00	1
1016	00702440110000	Z1A	6,400.00	0.15496	\$991.74	
1017	00702440120000	Z1A	1,944.99	0.15496	\$301.40	6
1018	00702440130000	Z1A	3,049.00	0	\$0.00	1
1019	00702440150000	Z1A	6,400.00	0.15496	\$991.74	
1020	00702440160000	Z1A	6,534.00	0	\$0.00	1
1021	00702440170000	Z1A	3,200.00	0	\$0.00	1
1022	00702440180000	Z1A	3,200.00	0.15496	\$495.87	
1023	00702440190000	Z1A	3,200.00	0	\$0.00	1
1024	00702440200000	Z1A	2,400.00	0.15496	\$371.90	6
1025	00702440230000	Z1A	4,000.00	0.15496	\$619.84	
1026	00702440240000	Z1A	4,000.00	0.15496	\$619.84	
1027	00702440250000	Z1A	4,000.00	0.15496	\$619.84	
1028	00702440260000	Z1A	4,000.00	0.15496	\$619.84	
1029	00702440270000	Z1A	4,800.00	0.15496	\$743.81	
1030	00702440280000	Z1A	4,800.00	0.15496	\$743.81	
1031	00702440290000	Z1A	12,800.00	0.15496	\$1,983.49	
1032	00702450010000	Z1A	3,049.00	0	\$0.00	1
1033	00702450020000	Z1A	3,049.00	0.15496	\$472.47	
1034	00702450030000	Z1A	3,049.00	0	\$0.00	1
1035	00702450040000	Z1A	3,200.00	0.15496	\$495.87	
1036	00702450050000	Z1A	6,534.00	0.15496	\$1,012.51	
1037	00702450060000	Z1A	4,356.00	0	\$0.00	1
1038	00702450070000	Z1A	4,320.00	0.15496	\$669.43	
1039	00702450080000	Z1A	4,356.00	0	\$0.00	1
1040	00702450090000	Z1A	3,057.32	0.15496	\$473.76	6
1041	00702450100000	Z1A	3,485.00	0	\$0.00	1
1042	00702450110000	Z1A	3,520.00	0.15496	\$545.46	
1043	00702450140000	Z1A	12,800.00	0.15496	\$1,983.49	
1044	00702450150000	Z1A	6,400.00	0.15496	\$991.74	

1045	00702450160000	Z1A	6,400.00	0.15496	\$991.74	
1046	00702450170000	Z1A	3,200.00	0.15496	\$495.87	
1047	00702450180000	Z1A	1,600.00	0.15496	\$247.94	
1048	00702450190000	Z1A	10,000.00	0.15496	\$1,549.60	
1049	00702450200000	Z1A	4,400.00	0.15496	\$681.82	
1050	00702450210000	Z1A	6,534.00	0	\$0.00	1
1051	00702450220000	Z1A	5,760.00	0.15496	\$892.57	
1052	00702460030000	H	25,600.00	0.090041	\$2,305.05	
1053	00702460050000	Z1A	6,400.00	0.15496	\$991.74	
1054	00702460060000	Z1A	6,534.00	0.15496	\$1,012.51	
1055	00702460090000	Z1A	6,400.00	0.15496	\$991.74	
1056	00702460100000	Z1A	12,800.00	0.15496	\$1,983.49	
1057	00702460110000	Z1A	12,800.00	0.15496	\$1,983.49	
1058	00702460120000	Z1A	25,600.00	0.15496	\$3,966.98	
1059	00702460130000	Z1A	3,246.00	0.15496	\$503.00	
1060	00702460140000	Z1A	3,246.00	0	\$0.00	1
1061	00702510030000	Z1A	2,133.00	0.15496	\$330.53	
1062	00702510070000	Z1A	6,534.00	0	\$0.00	1
1063	00702510080000	Z1A	6,534.00	0.15496	\$1,012.51	
1064	00702510090000	Z1A	6,400.00	0.15496	\$991.74	
1065	00702510100000	Z1A	6,534.00	0	\$0.00	1
1066	00702510110000	Z1A	3,200.00	0	\$0.00	1
1067	00702510120000	Z1A	3,049.00	0.15496	\$472.47	
1068	00702510210000	Z1A	2,614.00	0	\$0.00	1
1069	00702510220000	Z1A	425.19	0.15496	\$65.89	6
1070	00702510230000	Z1A	6,428.00	0.15496	\$996.08	
1071	00702510240000	Z1A	4,266.00	0.15496	\$661.06	
1072	00702510250000	Z1A	12,800.00	0.15496	\$1,983.49	
1073	00702520200000	Z1A	6,400.00	0.15496	\$991.74	
1074	00702520210000	Z1A	1,880.00	0.15496	\$291.32	
1075	00702520220000	Z1A	1,880.00	0.15496	\$291.32	
1076	00702520230000	Z1A	2,624.00	0.15496	\$406.62	
1077	00702520280000	Z1A	25,920.00	0.15496	\$4,016.56	
1121	00702710080000	Z1A	4,800.00	0.15496	\$743.81	
1122	00702710090000	Z1A	2,400.00	0.15496	\$371.90	
1123	00702710100000	Z1A	976.27	0.15496	\$151.28	6
1124	00702710160000	Z1A	6,400.00	0.15496	\$991.74	
1126	00702710280000	Z1A	6,400.00	0.15496	\$991.74	
1128	00702710300000	Z1A	5,415.00	0.15496	\$839.11	
1129	00702720090000	Z1A	4,356.00	0	\$0.00	1
1130	00702720100000	Z1A	2,178.00	0	\$0.00	1
1131	00702720130000	Z1A	3,049.00	0.15496	\$472.47	

1132	00702720140000	Z1A	3,049.00	0	\$0.00	1
1133	00702720150000	Z1A	3,049.00	0	\$0.00	1
1134	00702720280000	Z1A	12,800.00	0.15496	\$1,983.49	
1135	00702730010000	Z1A	6,622.00	0.15496	\$1,026.15	
1136	00702730020000	Z1A	6,270.00	0.15496	\$971.60	
1137	00702730030000	Z1A	19,200.00	0.15496	\$2,975.23	
1138	00702730040000	Z1A	6,534.00	0.15496	\$1,012.51	
1139	00702730080000	Z1A	3,485.00	0.15496	\$540.04	
1140	00702730170000	Z1A	1,277.22	0.15496	\$197.92	6
1141	00702730180000	Z1A	2,968.00	0.15496	\$459.92	
1142	00702730190000	Z1A	1,512.00	0.15496	\$234.30	
1143	00702730220000	Z1A	9,583.00	0.15496	\$1,484.98	
1144	00702730250000	Z1A	6,400.00	0.15496	\$991.74	
1145	00702740010000	Z1A	3,049.00	0	\$0.00	1
1146	00702740210000	Z1A	3,200.00	0.15496	\$495.87	
1147	00702740220000	Z1A	3,049.00	0	\$0.00	1
1148	00702740230000	Z1A	451.98	0.15496	\$70.04	6
1149	00702740270000	Z1A	9,583.00	0.15496	\$1,484.98	
1150	00702810030000	Z2A	1,282.69	0.15496	\$198.77	6
1151	00702810040000	Z2A	3,049.00	0	\$0.00	1
1152	00702810050000	Z2A	12,632.00	0.15496	\$1,957.45	
1153	00702810060000	REC2	667.73	0.090041	\$60.12	6
1154	00702810130000	Z2A	12,800.00	0.15496	\$1,983.49	
1155	00702810140000	Z2A	12,800.00	0.15496	\$1,983.49	
1156	00702810150000	Z2A	25,600.00	0.15496	\$3,966.98	
1157	00702810160000	Z2A	6,400.00	0.15496	\$991.74	
1158	00702810170000	Z2A	16,000.00	0.15496	\$2,479.36	
1159	00702820170000	Z2A	45,950.00	0.15496	\$7,120.41	
1160	00702830060000	Z2A	6,185.00	0.15496	\$958.43	
1161	00702830070000	Z2A	211,702.00	0.15496	\$32,805.34	
1162	00703110080000	Z1A	3,920.00	0	\$0.00	1
1163	00703110110000	Z1A	12,800.00	0.15496	\$1,983.49	
1164	00703110210000	Z1A	8,000.00	0.15496	\$1,239.68	
1165	00703130010000	Z1A	10,454.00	0.15496	\$1,619.95	
1166	00703130020000	Z1A	1,312.55	0.15496	\$203.39	6
1167	00703130030000	Z1A	3,049.00	0	\$0.00	1
1168	00703130040000	Z1A	6,400.00	0.15496	\$991.74	
1169	00703130050000	Z1A	2,614.00	0.15496	\$405.07	
1170	00703130060000	Z1A	12,632.00	0.15496	\$1,957.45	
1171	00703130070000	Z1A	3,200.00	0.15496	\$495.87	
1172	00703130080000	Z1A	3,200.00	0.15496	\$495.87	
1173	00703130090000	Z1A	3,200.00	0.15496	\$495.87	

1174	0070313010000	Z1A	3,200.00	0.15496	\$495.87	
1175	00703130110000	Z1A	12,800.00	0.15496	\$1,983.49	
1176	00703130120000	Z1A	13,068.00	0.15496	\$2,025.02	
1177	00703130130000	Z1A	17,400.00	0.15496	\$2,696.30	
1178	00703130140000	Z1A	1,800.00	0.15496	\$278.93	
1179	00703130150000	Z1A	3,049.00	0.15496	\$472.47	
1180	00703130160000	Z1A	3,520.00	0.15496	\$545.46	
1181	00703140010000	Z1A	6,400.00	0.15496	\$991.74	
1182	00703140060000	Z1A	3,200.00	0.15496	\$495.87	
1183	00703140080000	Z1A	13,504.00	0.15496	\$2,092.58	
1184	00703140090000	Z1A	3,200.00	0.15496	\$495.87	
1185	00703140100000	Z1A	3,200.00	0.15496	\$495.87	
1186	00703140110000	Z1A	3,200.00	0.15496	\$495.87	
1187	00703140120000	Z1A	3,200.00	0.15496	\$495.87	
1188	00703140130000	Z1A	13,600.00	0.15496	\$2,107.46	
1189	00703140140000	Z1A	13,504.00	0.15496	\$2,092.58	
1190	00703140150000	Z1A	25,380.00	0.15496	\$3,932.88	
1191	00703140160000	Z1A	436.00	0.15496	\$67.56	
1192	00703140170000	Z1A	9,600.00	0.15496	\$1,487.62	
1193	00703140180000	Z1A	6,400.00	0.15496	\$991.74	
1194	00703150010000	Z1A	3,049.00	0	\$0.00	1
1195	00703150020000	Z1A	3,200.00	0.15496	\$495.87	
1196	00703150030000	Z1A	3,200.00	0.15496	\$495.87	
1197	00703150040000	Z1A	3,200.00	0.15496	\$495.87	
1198	00703150050000	Z1A	6,534.00	0.15496	\$1,012.51	
1199	00703150060000	Z1A	6,400.00	0.15496	\$991.74	
1200	00703150070000	Z1A	6,400.00	0.15496	\$991.74	
1201	00703150080000	Z1A	6,400.00	0.15496	\$991.74	
1202	00703150090000	Z1A	3,200.00	0	\$0.00	1
1203	00703150100000	Z1A	2,651.28	0.15496	\$410.84	6
1204	00703150110000	Z1A	3,200.00	0.15496	\$495.87	
1205	00703150120000	Z1A	3,200.00	0.15496	\$495.87	
1206	00703150130000	Z1A	3,049.00	0	\$0.00	1
1207	00703150140000	Z1A	3,049.00	0	\$0.00	1
1208	00703150150000	Z1A	3,049.00	0	\$0.00	1
1209	00703150160000	Z1A	3,200.00	0.15496	\$495.87	
1210	00703150170000	Z1A	6,400.00	0.15496	\$991.74	
1211	00703150180000	Z1A	1,556.65	0.15496	\$241.22	6
1212	00703150190000	Z1A	6,400.00	0.15496	\$991.74	
1213	00703150200000	Z1A	6,400.00	0.15496	\$991.74	
1214	00703150210000	Z1A	3,200.00	0.15496	\$495.87	
1215	00703150220000	Z1A	3,049.00	0.15496	\$472.47	

1216	00703150230000	Z1A	3,049.00	0	\$0.00	1
1217	00703150240000	Z1A	3,049.00	0	\$0.00	1
1218	00703160010000	Z1A	83,748.00	0.15496	\$12,977.59	
1219	00703210010000	Z1A	3,200.00	0.15496	\$495.87	
1220	00703210020000	Z1A	3,049.00	0	\$0.00	1
1221	00703210030000	Z1A	3,200.00	0	\$0.00	1
1222	00703210160000	Z1A	12,800.00	0.15496	\$1,983.49	
1223	00703410010000	P	111,370.00	0.123806	\$13,788.27	
1224	00703420110000	Z1A	4,792.00	0	\$0.00	1
1225	00703420120000	Z1A	3,200.00	0.15496	\$495.87	
1226	00703420200000	H	52,500.00	0.090041	\$4,727.15	
1227	00703430010000	Z1A	3,049.00	0.15496	\$472.47	
1228	00703430020000	Z1A	3,049.00	0	\$0.00	1
1229	00703430030000	Z1A	3,200.00	0	\$0.00	1
1230	00703430040000	Z1A	1,380.90	0.15496	\$213.98	6
1231	00703430210000	Z1A	3,200.00	0.15496	\$495.87	
1232	00703430220000	Z1A	3,200.00	0	\$0.00	1
1233	00703430230000	Z1A	3,049.00	0	\$0.00	1
1234	00703430240000	Z1A	3,049.00	0	\$0.00	1
1235	00703440030000	Z1A	94,511.00	0.15496	\$14,645.42	
1236	00703510010000	Z2B	110,084.00	0.08779	\$9,664.27	
1237	00703530060000	Z2B	47,234.00	0.08779	\$4,146.67	
1294	01000230070000	Z1A	5,491.00	0.15496	\$850.89	
1299	01000230180000	Z1A	10,930.00	0.15496	\$1,693.71	
1300	01000230190000	Z1A	16,270.00	0.15496	\$2,521.20	
1301	01000230220000	Z1A	17,733.00	0.15496	\$2,747.91	
1302	01000230230000	Z1A	467.00	0.15496	\$72.37	
1303	01000230240000	Z1A	221.00	0.15496	\$34.25	
1304	01000230250000	Z1A	5,825.00	0.15496	\$902.64	
1305	01000230260000	Z1A	6,975.00	0.15496	\$1,080.85	
1306	01000230270000	Z1A	14,179.00	0.15496	\$2,197.18	
1307	01000240090000	Z1A	8,500.00	0.15496	\$1,317.16	
1308	01000240110000	Z1A	6,868.00	0.15496	\$1,064.27	
1309	01000240120000	Z1A	11,832.00	0.15496	\$1,833.49	
1310	01000240130000	Z1A	285.00	0	\$0.00	4
1312	01000240150000	Z1A	288.00	0	\$0.00	4
1313	01000240160000	Z1A	26,912.00	0.15496	\$4,170.28	
1314	01000250010000	Z1A	6,400.00	0.15496	\$991.74	
1315	01000250020000	Z1A	6,400.00	0.15496	\$991.74	
1316	01000250030000	Z1A	38,400.00	0.15496	\$5,950.46	
1317	01000250120000	Z1A	6,434.00	0.15496	\$997.01	
1318	01000250180000	Z1A	3,815.00	0	\$0.00	1

1319	01000250190000	Z1A	5,910.00	0	\$0.00	1
1320	01000260020000	Z1A	3,049.00	0	\$0.00	1
1321	01000260030000	Z1A	3,200.00	0	\$0.00	1
1322	01000260250000	Z1A	1,892.00	0	\$0.00	1
1323	01000510010000	Z1A	25,600.00	0.15496	\$3,966.98	
1324	01000510020000	Z1A	12,800.00	0.15496	\$1,983.49	
1325	01000510030000	REC	5,560.00	0.090041	\$500.63	
1326	01000510040000	REC	4,040.00	0.090041	\$363.77	
1327	01000510050000	REC	3,200.00	0.090041	\$288.13	
1328	01000510100000	Z1A	6,534.00	0.15496	\$1,012.51	
1329	01000510110000	Z1A	6,534.00	0.15496	\$1,012.51	
1330	01000510120000	Z1A	3,049.00	0	\$0.00	1
1331	01000510130000	Z1A	3,485.00	0	\$0.00	1
1332	01000510140000	Z1A	3,049.00	0	\$0.00	1
1333	01000510150000	Z1A	3,049.00	0	\$0.00	1
1334	01000510160000	REC	25,600.00	0.090041	\$2,305.05	
1335	01000530030000	Z1A	51,836.00	0.15496	\$8,032.51	
1340	01000530150000	REC	25,600.00	0.090041	\$2,305.05	
1341	01000530140000	Z1A	25,600.00	0.15496	\$3,966.98	
1343	01000250040000	Z1A	3,600.00	0.15496	\$557.86	
1344	01000250050000	Z1A	2,800.00	0.15496	\$433.89	
1345	01000260090000	Z1A	3,049.00	0	\$0.00	1
1346	01000320030000	Z1A	9,180.00	0.15496	\$1,422.53	
1347	01000320020000	Z1A	6,098.00	0.15496	\$944.95	
1348	01000260100000	Z1A	6,534.00	0.15496	\$1,012.51	
1349	01000260110000	Z1A	3,049.00	0.15496	\$472.47	
1350	01000320010000	Z1A	9,180.00	0.15496	\$1,422.53	
1359	01000260260000	Z1A	1,360.00	0	\$0.00	1
1361	01000260040000	Z1A	3,200.00	0.15496	\$495.87	
1363	01000260320000	Z1A	2,303.00	0	\$0.00	1
1364	01000250110000	Z1A	3,049.00	0	\$0.00	1
1366	01000260310000	Z1A	2,000.00	0	\$0.00	1
1367	01000260270000	Z1A	1,475.00	0	\$0.00	1
1368	01000260330000	Z1A	2,303.00	0	\$0.00	1
1369	01000260280000	Z1A	1,454.00	0	\$0.00	1
1370	01000260300000	Z1A	2,000.00	0	\$0.00	1
1371	01000250200000	Z1A	10,667.00	0	\$0.00	1
1372	01000260290000	Z1A	1,475.00	0	\$0.00	1
1374	01000260070000	Z1A	6,534.00	0	\$0.00	1
1376	01000250080000	Z1A	4,267.00	0	\$0.00	1
1377	01000260080000	Z1A	6,534.00	0.15496	\$1,012.51	
1378	01000250070000	Z1A	4,356.00	0	\$0.00	1

1379	0100033010000	Z1A	16,000.00	0.15496	\$2,479.36	
1380	01004000010000	Z1A	7,013.00	0.15496	\$1,086.73	
1381	00702140050000	Z2A	72,310.00	0.15496	\$11,205.16	
1382	00702140060000	Z2A	1,811.00	0.15496	\$280.63	
1383	00702140080000	Z2A	110.00	0.15496	\$17.05	
1384	00702730110000	Z1A	6,534.00	0.15496	\$1,012.51	
1385	00702730140000	Z1A	4,267.00	0.15496	\$661.21	
1386	00702730150000	Z1A	12,800.00	0.15496	\$1,983.49	
1387	00702730260000	Z1A	14,986.00	0.15496	\$2,322.23	
1388	00702740050000	Z1A	6,400.00	0.15496	\$991.74	
1389	00702740060000	Z1A	6,534.00	0.15496	\$1,012.51	
1390	00702740070000	Z1A	6,534.00	0.15496	\$1,012.51	
1391	00702740080000	Z1A	6,534.00	0.15496	\$1,012.51	
1392	00702740090000	Z1A	3,200.00	0.15496	\$495.87	
1393	00702740100000	Z1A	3,049.00	0.15496	\$472.47	
1394	00702740110000	Z1A	3,049.00	0	\$0.00	1
1395	00702740120000	Z1A	3,049.00	0.15496	\$472.47	
1396	00702740130000	Z1A	3,200.00	0.15496	\$495.87	
1397	00702740180000	Z1A	6,534.00	0.15496	\$1,012.51	
1398	00702740190000	Z1A	6,534.00	0	\$0.00	1
1399	00702740200000	Z1A	3,049.00	0	\$0.00	1
1400	00702740260000	Z1A	22,748.00	0.15496	\$3,525.03	
1401	00703160020000	Z1A	27,200.00	0.15496	\$4,214.91	
1402	00703240050000	Z1A	273,557.00	0.15496	\$42,390.39	
1403	00703430050000	Z1A	6,534.00	0	\$0.00	1
1404	00703430060000	Z1A	6,400.00	0.15496	\$991.74	
1405	00703430070000	Z1A	6,534.00	0	\$0.00	1
1406	00703430180000	Z1A	6,534.00	0	\$0.00	1
1407	00703430190000	Z1A	6,400.00	0	\$0.00	1
1408	00703430200000	Z1A	6,534.00	0	\$0.00	1
1409	00703430260000	Z1A	19,200.00	0.15496	\$2,975.23	
1410	00703430290000	Z1A	19,470.00	0.15496	\$3,017.07	
1411	00703440020000	Z1A	15,216.00	0.15496	\$2,357.87	
1414	00703520060000	Z2B	25,600.00	0.08779	\$2,247.42	
1415	00703520110000	Z2B	25,600.00	0.08779	\$2,247.42	
1416	00703520130001	Z2B	0.00	0	\$0.00	5
1416	00703520130002	Z2B	11,086.00	0.08779	\$973.24	5
1417	00703520150000	Z2B	29,707.00	0.08779	\$2,607.98	
1418	00703520160000	Z2B	11,064.00	0.08779	\$971.31	
1419	00703530040000	Z2B	139,392.00	0.08779	\$12,237.22	
1420	00703530050000	Z2B	49,658.00	0.08779	\$4,359.48	
1421	00703530070000	Z2B	144,184.00	0.08779	\$12,657.91	

1422	01000100050000	Z2A	246,985.00	0.15496	\$38,272.80	
1423	01000330210000	Z1A	121,967.00	0.15496	\$18,900.01	
1424	01000520010000	Z1A	3,049.00	0	\$0.00	1
1425	01000520020000	Z1A	3,049.00	0	\$0.00	1
1426	01000520030000	Z1A	3,049.00	0	\$0.00	1
1427	01000520040000	Z1A	3,049.00	0	\$0.00	1
1428	01000520050000	Z1A	6,534.00	0	\$0.00	1
1429	01000520060000	Z1A	2,614.00	0	\$0.00	1
1430	01000520070000	Z1A	3,920.00	0	\$0.00	1
1431	01000520080000	Z1A	6,534.00	0	\$0.00	1
1432	01000520100000	Z1A	1,600.00	0.15496	\$247.94	6
1433	01000520110000	Z1A	0.00	0	\$0.00	1
1434	01000520120000	Z1A	291.01	0.15496	\$45.09	6
1435	01000520130000	Z1A	3,200.00	0	\$0.00	1
1447	01000520250000	Z1A	1,742.00	0.15496	\$269.94	
1448	01000520260000	Z1A	4,792.00	0.15496	\$742.57	
1449	01000540010000	Z1A	3,049.00	0	\$0.00	1
1450	01000540020000	Z1A	3,049.00	0	\$0.00	1
1451	01000540030000	Z1A	3,049.00	0	\$0.00	1
1452	01000540040000	Z1A	3,200.00	0.15496	\$495.87	
1453	01000540050000	Z1A	3,200.00	0.15496	\$495.87	
1455	01000540070000	Z1A	3,049.00	0.15496	\$472.47	
1456	01000540080000	Z1A	6,534.00	0	\$0.00	1
1457	01000540090000	Z1A	2,179.65	0.15496	\$337.76	6
1465	01000540250000	Z1A	6,400.00	0.15496	\$991.74	
1466	01000540260000	Z1A	6,400.00	0.15496	\$991.74	
1469	01000610030000	Z2B	108,900.00	0.08779	\$9,560.33	
1470	01000620040000	Z2B	22,400.00	0.08779	\$1,966.50	
1472	01000620180000	Z2B	12,800.00	0.08779	\$1,123.71	
1473	01000620200000	Z2B	12,800.00	0.08779	\$1,123.71	
1477	00703610240000	Z2A	65,340.00	0.15496	\$10,125.09	
1478	00703620160000	Z2A	23,140.00	0.15496	\$3,585.77	
1479	00703630270000	Z2A	17,640.00	0.15496	\$2,733.49	
1487	01000540290000	Z1A	1,873.00	0.15496	\$290.24	
1488	01000540280000	Z1A	1,350.00	0.15496	\$209.20	
1489	01000540270000	Z1A	1,350.00	0.15496	\$209.20	
1490	01000540300000	Z1A	1,527.00	0	\$0.00	1
1491	01000250210001	Z1A	0.00	0	\$0.00	
1491	01000250210002	Z1A	0.00	0	\$0.00	2
1491	01000250210003	Z1A	0.00	0	\$0.00	2
1491	01000250210004	Z1A	0.00	0	\$0.00	2
1491	01000250210006	Z1A	0.00	0	\$0.00	2

1491	01000250210005	Z1A	6,400.00	0.15496	\$991.74	3
1497	00703120060000	P	5,227.00	0.123806	\$647.13	
1498	00703120070000	P	4,356.00	0.123806	\$539.30	
1499	00703120080000	P	3,485.00	0.123806	\$431.46	
1500	00703120090000	P	3,485.00	0.123806	\$431.46	
1501	00703120290000	P	21,853.00	0.123806	\$2,705.53	
1502	00703210190000	Z1A	25,600.00	0.15496	\$3,966.98	
1503	00703210200000	Z1A	12,800.00	0.15496	\$1,983.49	
1504	00701830040000	Z2A	28,476.00	0.15496	\$4,412.64	
1505	00701770010000	P2	108,900.00	0.123806	\$13,482.47	
1506	00600610010000	P	6,600.00	0.123806	\$817.12	
1507	00600610100000	P	12,632.00	0.123806	\$1,563.92	
1508	00600610030000	P	33,977.00	0.123806	\$4,206.56	
1509	00600610090000	Z1A	8,000.00	0.15496	\$1,239.68	
1510	00600610080000	Z1A	8,000.00	0.15496	\$1,239.68	
1511	00600610070000	Z1A	8,000.00	0.15496	\$1,239.68	
1512	00600610120000	Z1A	14,490.00	0.15496	\$2,245.37	
1513	00701840010000	Z2A	5,600.00	0.15496	\$867.78	
1514	00301720140000	Z1A	3,049.00	0	\$0.00	1
1515	00700110100000	Z1A	3,485.00	0	\$0.00	1
1516	00700130020000	Z1A	4,356.00	0	\$0.00	1
1517	00301740270000	Z1A	9,600.00	0	\$0.00	1
1518	00700130030000	Z1A	3,500.00	0	\$0.00	1
1519	00700130040000	Z1A	6,534.00	0	\$0.00	1
1520	00700130050000	Z1A	6,400.00	0	\$0.00	1
1521	00701230380000	Z2A	9,585.00	0.15496	\$1,485.29	
1522	00701230370000	P2	9,148.00	0.123806	\$1,132.58	
1523	00301720120000	Z1A	3,200.00	0.15496	\$495.87	
1524	00301720130000	Z1A	3,049.00	0	\$0.00	1
1525	00301740200000	Z1A	3,200.00	0	\$0.00	1
1526	00700110110000	Z1A	3,049.00	0	\$0.00	1
1527	00700110120000	Z1A	3,200.00	0	\$0.00	1
1528	00700130010000	Z1A	4,800.00	0	\$0.00	1
1529	00301740160000	Z1A	12,800.00	0.15496	\$1,983.49	
1530	00701230420000	Z2A	37,563.00	0.15496	\$5,820.76	
1531	NOAPN	Z2A	108,900.00	0.15496	\$16,875.14	
1532	00602910010000	P	108,900.00	0.123806	\$13,482.47	
1533	00703230210000	Z1A	3,200.00	0.15496	\$495.87	
1534	00703230220000	Z1A	3,049.00	0.15496	\$472.47	
1535	00703230230000	Z1A	3,200.00	0.15496	\$495.87	
1536	00703230240000	Z1A	3,049.00	0.15496	\$472.47	
1537	01000330200000	Z1A	19,200.00	0.15496	\$2,975.23	

1538	01004000020000	Z1A	28,706.00	0.15496	\$4,448.28	
			<b>11,771,820.44</b>		<b>\$1,526,208.40</b>	

1 = Residential Units of 4 or less

2 = Residential Condos

3 = Residential Common Areas

4 = Public Utility Transformers

5 = 00703520130002 is ground floor and given the full lot size / 00703520130001 is air space and not assessed

6 = Mixed Use parcels

## APPENDIX 3 – INTERCEPT SURVEY



## **MEMORANDUM**

To: Midtown Business Association  
From: Amy Lapin and Mark Polhemus  
Subject: Intercept Survey Analysis and Validation; EPS #152043  
Date: September 23, 2015

At the request of the Sacramento Midtown Business Association (MBA), Economic & Planning Systems, Inc. (EPS) provided guidance regarding the analysis and validation related to an intercept survey conducted by the MBA in summer 2015.

This memorandum documents the methodology, summarizes the results of the survey, and provides findings regarding the validity of the survey for use by the MBA assessment engineer in making specific findings of special and general benefit for the purpose of renewing and expanding the MBA Property-Based Improvement District (PBID). The survey results are summarized in this memorandum. **Appendix A** provides additional analysis of survey questions.

### **Background**

The MBA was created in 1985 as a grassroots, business membership-driven organization to promote and protect the businesses in Midtown Sacramento through public service, support, and advocacy. In 2008, the MBA worked with business owners and public officials to form a PBID on a 5-year term. Guided by the PBID Management Plan, the MBA PBID leveraged City of Sacramento (City) services to help create an identity and vibrancy in Midtown Sacramento.

In 2012, the MBA PBID successfully renewed for a second 5-year term. Through the PBID Management Plan, MBA's programs provided functions and services, including trash collection, graffiti abatement, public security, homeless navigation, business advocacy, and marketing.

As of 2014, the MBA and PBID merged to form the PBID Corp doing business as (d.b.a.) MBA. Together, the PBID Corp d.b.a. MBA is renewing the PBID for 10 years (2017–2027) with the goals of expanding services and the service area. **Map 1** shows the MBA's current and proposed added boundaries.

## Purpose of Intercept Survey

The aim of the intercept survey is to ascertain how many people are in the PBID with purposes related to assessed parcels. The survey questions were designed to measure how many people are engaged in activities associated with the assessed parcels, such as shopping, dining, and doing business on or around the assessed parcels. The survey results will be used to estimate the amount of special benefit to the assessed parcels and general benefit to the public-at-large created by the MBA's programs.

## Survey Methodology

### Questionnaire Development

MBA staff, the assessment engineer, and Civitas developed the intercept survey based on multiple sources, including court decisions; Proposition 218; and intercept surveys used in other PBIDs, specifically Downtown Sacramento, Downtown Fresno, and Downtown Napa. The primary goal of the survey was to answer the following research question:

*What proportion of individuals in Midtown Sacramento engage in activities related to assessed parcels, such as shopping, dining, and conducting business?*

Based on this goal, EPS reviewed the survey instrument and offered revisions to ensure that response categories were mutually exclusive and exhaustive and the order of questions minimized respondent fatigue. Once the survey instrument was finalized, MBA developed a standard script for the surveyors to follow and provided training to MBA staff and volunteers to ensure consistent survey administration and tracking. The finalized survey instrument is found in **Appendix B**.

### Sampling Framework and Administration

The total target sample of 500 respondents was stratified to ensure representation across all current and future MBA PBID Benefit Zones. **Table 1** shows the target number of surveys compared to the actual number of responses recorded in each Benefit Zone. MBA's current and proposed Benefit Zones are illustrated in **Map 1**.

MBA staff and volunteers varied the survey location and times to ensure a representative sample was obtained. Times were varied to reach different population segments in the existing and proposed PBID Benefit Zones. From July 15, 2015, to August 30, 2015, MBA staff and volunteers approached passersby to complete the survey, as shown in **Table 2**. During the administration period, MBA staff and volunteers obtained completed surveys from 101 participants.

Based on a 95-percent confidence level, the margin of error for the results of the survey is at most 10 percent for all percentages shown in the summary results section (**Appendix A**) of this report.<sup>1</sup> Many researchers and research texts suggest surveying a sample size that will produce a 5-percent margin of error at a 95-percent confidence level.<sup>2</sup> With a 2013 estimated population of 479,686 (US Census Bureau), the sample size for this survey should be at least 384 respondents to produce results with a 95-percent confidence level and 5-percent margin of error.<sup>3</sup>

**Table A-1** compares the number of survey participants for the MBA intercept survey analysis to the Downtown Sacramento Partnership (DSP) intercept survey analysis, conducted in the spring of 2014. The DSP analysis includes 588 survey participants. The DSP survey has a 4-percent margin of error, compared to the MBA's survey of 10 percent. In addition, **Table A-1** provides statistics showing the contrast in survey participants compared to the number of parcels and property owners in each PBID.

## Survey Results

As stated in the introduction, the aim of the intercept survey is to ascertain how many people are in the PBID with purposes related to assessed parcels. The results from the survey are used to estimate the amount of special benefit to the assessed parcels, relative to the amount of general benefit to the public-at-large, created by the MBA's programs.

### Determine Special vs. General Benefit

Determining the amount of special benefit to the assessed parcels is accomplished by analyzing the number of people surveyed who are engaging in activities that indicate economic activity on the assessed parcels. Conversely, the amount of general benefit to the public-at-large from the MBA's programs is calculated by analyzing the number of people surveyed who are not engaging in activities that indicate economic activity on the assessed parcels. This was performed by analyzing the responses to the following questions:

- *(Survey Question 7) What is your primary reason for being in Midtown Sacramento today? (Choose only 1)*
- *(Survey Question 8) Next 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 today or anytime this week while in Midtown Sacramento. Please answer either "Definitely", "Likely", "Not Likely", or "Definitely Not".*

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<sup>1</sup> The terms "confidence level" and "margin of error" provide an indication of how well the survey sample represents the entire population. This analysis presents results based on a 95-percent confidence level and a 10-percent margin of error. This means the survey results will range  $\pm 10$  percent, 95 percent of the time, if the survey was replicated.

<sup>2</sup> Sample Size Table. The Research Advisors. <http://www.research-advisors.com/tools/SampleSize.htm>. Information retrieved September 1, 2015.

<sup>3</sup> Sample Size Calculator. Creative Research Systems. <http://www.surveysystem.com/sscalc.htm>. Information retrieved September 1, 2015.

## Calculate Special vs. General Benefit

The two survey questions mentioned above were used to determine the percentage of respondents who were in Midtown Sacramento to engage in activities indicating economic activity on the assessed parcels (Method 1) and to determine the percentage of respondents who were likely to engage in activities indicating economic activity on the assessed parcels in the near future (Method 2). The resulting percentages of Method 1 and Method 2 were averaged to determine special benefit vs. general benefit, respectively.

### **Method 1 (Today's Purpose for Visit)**

Method 1 of assessing special benefit compared to general benefit was done by analyzing the responses to Question 7 of the survey, which asks the participants' purpose for visiting the PBID. All but two of the possible responses ("Stroll or walk around for leisure", or "Use public transportation (bus, light rail)") indicate economic activity on the assessed parcels or special benefit. EPS made adjustments to the responses to this question, as shown in **Table 3**. Of those who responded to activities that do not indicate economic activity on the assessed parcels, 6 respondents either live, work, or are business representatives in one of the PBID Benefit Zones, indicating they are contributing to economic activities on the assessed parcels. Under Method 1, the percentage of realized special benefit is estimated to be 95 percent.

### **Method 2 (Future Purposes for Visit)**

Method 2 of assessing special benefit compared to general benefit was done by analyzing the responses to Question 8 of the survey, which pertains to the participants' likeliness to conduct future economic activity on the assessed parcels in the PBID. The responses indicating general benefit were calculated by counting the number of responses that participants are "Not Likely" or "Definitely not" going to engage in an economic activity on the assess parcels in a PBID Benefit Zone, as shown in **Table 4**. Likewise with Method 1, participants were deducted from this calculation if they work, live, or are business representatives in a PBID Benefit Zone. Thus, only 3 respondents plan on participating in non-economic activities only. Under Method 2, the percentage of realized special benefit is estimated to be 97 percent.

### **Average**

Finally, the special benefit and general benefit are determined by averaging the special benefit percentage calculations under Method 1 and Method 2. As surveyed, 96 percent of special benefit goes to the assessed parcels and 4 percent of general benefit goes to the public-at-large created by the MBA's programs, as shown in **Table 5**.

## Other Results

- The MBA number of survey participants per parcel and property owner is significantly lower compared to the DSP survey analysis (see **Table A-1** for details).
- Nearly half of respondents (47 percent) live within the current and proposed expanded PBID boundary (see **Table A-2** for details).
- About 4 out of 10 respondents (41 percent) work within the current and proposed expanded PBID boundary (see **Table A-3** for details).

- About 9 out of 10 respondents (92 percent) are not business owners, property owners, or representatives of a property owner (see **Table A-4** for details).
- When asked which services or amenities are most desired in Midtown Sacramento, the top three responses are these (shown in **Table A-5**):
  - Cleanliness (46 percent).
  - Lighting (39 percent).
  - Safety (37 percent).

## Conclusions

As noted in the introduction, the purpose of this study was to ensure the validity of the survey for use by the MBA assessment engineer in making specific findings of special benefit for the purpose of renewing the MBA PBID. MBA trained staff and volunteers on survey procedures and reviewed completed surveys to reduce error. EPS made the following findings:

- MBA staff and volunteers were not able to survey the target number of participants. As previously stated in the **Sampling Framework and Administration** section of this memorandum, this analysis presents results based on a 95-percent confidence level and a 10-percent margin of error. This means the true percentage of the average special benefit to assessed parcels can range from 86 percent to 100 percent because survey results cannot exceed 100 percent.
- Many researchers and research texts suggest surveying a sample size that will produce a 5-percent margin of error at a 95-percent confidence level.
- With a 2013 estimated population of 479,686 (US Census Bureau), the sample size for this survey should be 384 respondents to produce results with a 95-percent confidence level and a 5-percent margin of error.
- The overwhelming majority of respondents (96 percent) are representative of Special Benefit provided to assessed parcels from the MBA's programs.

# Midtown Sacramento PBID Study Areas

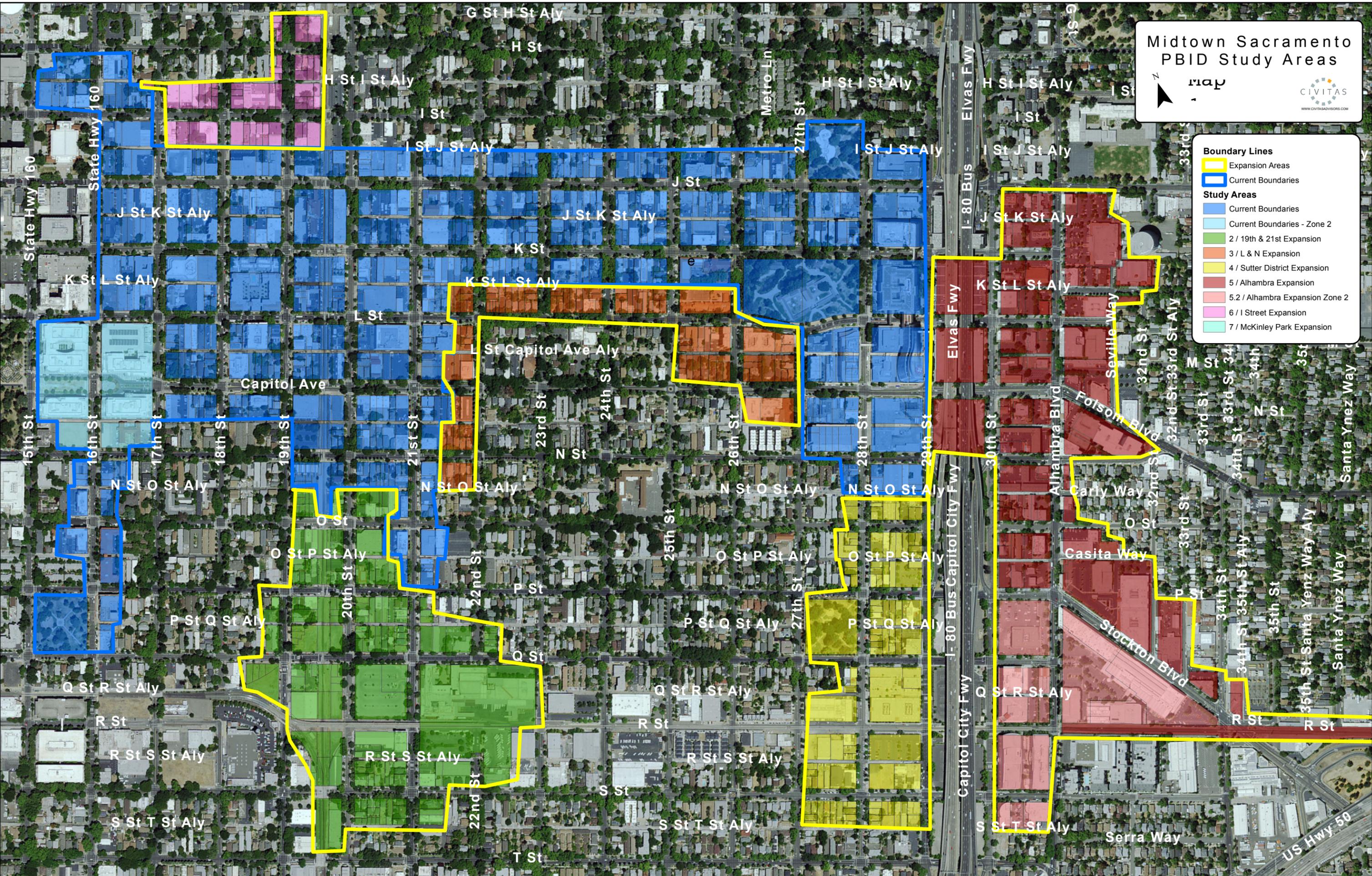


**Boundary Lines**

- Expansion Areas
- Current Boundaries

**Study Areas**

- Current Boundaries
- Current Boundaries - Zone 2
- 2 / 19th & 21st Expansion
- 3 / L & N Expansion
- 4 / Sutter District Expansion
- 5 / Alhambra Expansion
- 5.2 / Alhambra Expansion Zone 2
- 6 / I Street Expansion
- 7 / McKinley Park Expansion



**Table 1**  
**Sacramento MBA Intercept Survey & Validation**  
**Target Survey Responses**

Item	Target Responses		Actual Responses		Actual Percentage of Target Responses
	Number	Percentage	Number	Percentage	
<b>PBID Zone</b>					
Current Midtown Boundaries	200	40.0%	47	46.5%	23.5%
I Street [1]	30	6.0%	1	1.0%	3.3%
19th and 21st Street	65	13.0%	13	12.9%	20.0%
L and N Street [1]	25	5.0%	0	0.0%	0.0%
Alhambra Blvd.	150	30.0%	22	21.8%	14.7%
Sutter District	30	6.0%	18	17.8%	60.0%
<b>Total</b>	<b>500</b>	<b>100.0%</b>	<b>101</b>	<b>100.0%</b>	<b>20.2%</b>

"responses\_zone"

Source: MBA; EPS.

[1] This area has been removed from PBID expansion consideration.

**Table 2**  
**Sacramento MBA Intercept Survey & Validation**  
**Proposed Survey Administration Schedule by Time and Day**

PBID Zone	Location	Sample Day and Time								
		Wednesday 7/15/15	Monday 7/20/15	Wednesday 8/12/15	Saturday 8/15/15	Monday 8/17/15	Tuesday 8/18/15	Friday 8/28/15	Saturday 8/29/15	Sunday 8/30/15
<b>Current Midtown Boundaries</b>	I St. and 22nd St.		X							
	J St. and 20th St.		X							
	J St. and 27th St.	X	X	X					X	
	K St. and 18th St.		X			X				
	K St. and 24th St.		X				X			
<b>19th and 21st</b>	P St. and 20th St.			X						
	Q St. and 21st St.									X
<b>Alhambra Blvd.</b>	K St. and Alhambra Blvd.		X							
	S St. and Alhambra Blvd.				X					
<b>Sutter District</b>	S St. and 28th St.			X				X		

Source: MBA.

"time"

**Table 3**  
**Sacramento MBA Intercept Survey & Validation**  
**Response Rate to Primary Purpose for Being in Midtown Sacramento**

**Method 1:**  
**Today's Purpose**

Item	Survey Responses	Adjustments [1]	Adjusted Totals	Percentage of Total [2]
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C = A+B</i>	<i>C/101</i>
<b>Participation in Economic Activity</b>				
Residence / Visiting Residents	20	0	20	19.8%
Eat or drink at a restaurant, cafe, or bar	30	0	30	29.7%
Go to work	19	0	19	18.8%
Conduct professional or personal business	15	0	15	14.9%
Go shopping	6	0	6	5.9%
Adjustments [1]	0	6	6	5.9%
<b>Subtotal Conducting Economic Activity</b>	<b>90</b>	<b>6</b>	<b>96</b>	<b>95.0%</b>
<b>Participation in Noneconomic Activity</b>				
Transit stop	6	(3)	3	3.0%
Stroll or walk around for leisure	5	(3)	2	2.0%
<b>Subtotal Participation in Noneconomic Activity</b>	<b>11</b>	<b>(6)</b>	<b>5</b>	<b>5.0%</b>
<b>Total</b>	<b>101</b>	<b>0</b>	<b>101</b>	<b>100.0%</b>

"method\_1"

Source: MBA; EPS.

[1] Adjustments made for respondents who chose "Transit Stop" or "Stroll or walk around for leisure" who work, live, or are a business representative in a PBID benefit zone.

[2] Represents percentage of total number of respondents (101).

**Table 4**  
**Sacramento MBA Intercept Survey & Validation**  
**Response Rate to Likelihood to Conduct Future Activities**

<b>Method 2:</b> <b>Future Likelihood</b>
--

Item	Survey Responses	Percentage of Total [1]
<b>Participation in Economic Activity</b>		
Eat or drink at a restaurant, cafe, or bar	92	91.1%
Go shopping	68	67.3%
Conduct professional or personal business	64	63.4%
Entertainment (movie, theater, night club)	52	51.5%
Attend a special event	36	35.6%
Stay overnight in a hotel	5	5.0%
<b>Participation in Noneconomic Activity</b>		
Stroll or walk around for leisure	78	77.2%
Use public transportation (bus, light rail)	44	43.6%
<b>Combined Participation Results</b>		
Participation In At Least One Economic Activity (Special Benefit)	98	97.0%
Participation In Noneconomic Activities Only (General Benefit) [3]	3	3.0%
<b>Total</b>	<b>101</b>	<b>100.0%</b>

*"method\_2"*

Source: MBA; EPS.

- [1] Represents percentage of total number of respondents (101).
- [2] Calculated by counting the number of responses that participant is "Definitely" or "Likely" to conduct the following activity within a PBID benefit zone.
- [3] Calculated by counting the number of responses that participant is "Not Likely" or "Definitely Not" to conduct an economic activity in a PBID benefit zone. Deducts participants who work, live, or are business representatives in a PBID benefit zone.

**Table 5**  
**Sacramento MBA Intercept Survey & Validation**  
**Estimated Special and General Benefit from Survey Responses**

Item	Source	Special Benefit Percentage	General Benefit Percentage
Method 1 (Purpose)	Table 3	95.0%	5.0%
Method 2 (Activity Likelihood)	Table 4	97.0%	3.0%
<b>Average</b>		<b>96.0%</b>	<b>4.0%</b>

"sb\_calc"

Source: MBA; EPS.



## APPENDICES:

Appendix A: Additional Analysis of Survey Questions

Appendix B: Finalized Survey Instrument



## APPENDIX A: Additional Analysis of Survey Questions

Table A-1	MBA Intercept Survey Response Rate Comparison .....	A-1
Table A-2	Respondents Living in PBID Benefit Zones .....	A-2
Table A-3	Respondents Working in PBID Benefit Zones .....	A-3
Table A-4	PBID Property Ownership .....	A-4
Table A-5	Midtown Sacramento Desired Improvements .....	A-5

**Table A-1**  
**Sacramento MBA Intercept Survey & Validation**  
**MBA Intercept Survey Response Rate Comparison**

Item	Survey Participants	Sacramento Population (2013)	Survey Percentage Margin of Error [1]	Number of Parcels in PBID	Property Owners in PBID	Participants per Number of Parcels	Participants per Number of Owners
<b>Midtown Business Association</b>	101	479,686	9.8	1,036	493	0.10	0.20
<b>Downtown Sacramento Partnership</b>	588	479,686	4.0	500	201	1.18	2.93

*"response\_comp"*

Source: US Census Bureau; Creative Research Systems; Civitas; EPS.

[1] Margin of error calculated using a 95% confidence level.

A-1

**Table A-2  
Sacramento MBA Intercept Survey & Validation  
Respondents Living in PBID Benefit Zones**

Item	Number	Percentage
<b>PBID Zone</b>		
Current Midtown Boundaries	25	24.8%
19th and 21st (19th - 21st Streets between O Street and T Street)	8	7.9%
Alhambra Blvd (Alhambra Blvd and 30th Street between J Street and T Street)	4	4.0%
Sutter District (28th and 29th Streets between O Street and T Street)	10	9.9%
<b>Subtotal Living in PBID</b>	<b>47</b>	<b>46.5%</b>
<b>Excluded from PBID Zones</b>		
Not Living in PBID	45	44.6%
<b>In Zones Removed from PBID Expansion Consideration</b>		
L and N Street (L and N Streets between 22nd Street and 27th Street)	5	5.0%
I Street (I Street between 17th and 27th)	4	4.0%
<b>Subtotal Removed Zones</b>	<b>9</b>	<b>8.9%</b>
<b>Subtotal Excluded from PBID Zones</b>	<b>54</b>	<b>53.5%</b>
<b>Total</b>	<b>101</b>	<b>100.0%</b>

"live"

Source: MBA; EPS.

[1] Including respondents who live in zones removed from PBID expansion.

A-2

**Table A-3  
Sacramento MBA Intercept Survey & Validation  
Respondents Working in PBID Benefit Zones**

Item	Number	Percentage
<b>PBID Zone</b>		
Current Midtown Boundaries	21	20.8%
19th and 21st (19th - 21st Streets between O Street and T Street)	8	7.9%
Alhambra Blvd (Alhambra Blvd and 30th Street between J Street and T Street)	3	3.0%
Sutter District (28th and 29th Streets between O Street and T Street)	9	8.9%
<b>Subtotal Living in PBID</b>	<b>41</b>	<b>40.6%</b>
<b>Excluded from PBID Zones</b>		
Not Working in PBID	55	54.5%
<b>In Zones Removed from PBID Expansion Consideration</b>		
I Street (I Street between 17th and 27th)	3	3.0%
L and N Street (L and N Streets between 22nd Street and 27th Street)	2	2.0%
<b>Subtotal Removed Zones</b>	<b>5</b>	<b>5.0%</b>
<b>Subtotal Excluded from PBID Zones</b>	<b>60</b>	<b>59.4%</b>
<b>Total</b>	<b>101</b>	<b>100.0%</b>

"work"

Source: MBA; EPS.

A-3

**Table A-4**  
**Sacramento MBA Intercept Survey & Validation**  
**PBID Property Ownership**

Item	Number	Percentage
<b>Business or property owner/representative</b>		
Business owner	2	2.0%
Property owner	4	4.0%
Property owner representative	2	2.0%
<b>Subtotal business or property owner/representative</b>	<b>8</b>	<b>7.9%</b>
<b>None of the above</b>	<b>93</b>	<b>92.1%</b>
<b>Total</b>	<b>101</b>	<b>100.0%</b>

"ownership"

Source: MBA; EPS.

A-4

**Table A-5  
Sacramento MBA Intercept Survey & Validation  
Midtown Sacramento Desired Improvements**

<b>Item</b>	<b>Number</b>	<b>Percentage</b>
<i>Formula</i>	<i>A</i>	<i>A/101</i>
<b>Services Desired by Respondents</b>		
Cleanliness	46	45.5%
Lighting	39	38.6%
Safety	37	36.6%
Appearance	33	32.7%
Business Variety	31	30.7%
Availability of Unique Business	25	24.8%
Landscaping	22	21.8%
Signage	19	18.8%
Advertising	15	14.9%
Decorations	13	12.9%

*"improvement"*

Source: MBA; EPS.

A-5

APPENDIX B:  
Finalized Survey Instrument



## 1. Surveyor

- Surveyor 1
- Surveyor 2
- Surveyor 3

## 2. Location

- I St. and 25th St.
- I St. and 22nd St.
- J St. and 27th St.
- J St. and 20th St.
- K St. and 18th St.
- K St. and 24th St.
- P St. and 20th St.
- Q St. and 21th St.
- L St. and 27th St.
- Capital Ave and 26th St.
- K St. Alhambra Blvd
- N St. Alhambra Blvd
- S St. and Alhambra Blvd
- S St and 28th Street
- P St. and 28th Street

## 3. Zone

- Current Midtown Boundaries
- 19th and 21st (19th - 21st Streets between O Street and T Street)
- I Street (I Street between 17th and 27th)
- L and N Street (L and N Streets between 22nd Street and 27th Street)
- Sutter District (28th and 29th Streets between O Street and T Street)
- Alhambra Blvd (Alhambra Blvd and 30th Street between J Street and T Street)

Hello, my name is \_\_\_\_\_. I represent the Midtown business Association and am conducting a study of visitors to Midtown. We would like to ask you six questions that will just take a couple of minutes. You will not be asked for money, and we will not contact you again. Your responses are completely anonymous and confidential. Ok?

**4. Do you live in any of the areas shown on this map of Midtown Sacramento?**

- Current Midtown Boundaries
- 19th and 21st (19th - 21st Streets between O Street and T Street)
- I Street (I Street between 17th and 27th)
- L and N Street (L and N Streets between 22nd Street and 27th Street)
- Sutter District (28th and 29th Streets between O Street and T Street)
- Alhambra Blvd (Alhambra Blvd and 30th Street between J Street and T Street)

**5. Do you work in any of the areas shown on this map of Midtown Sacramento?**

- Current Midtown Boundaries
- 19th and 21st (19th - 21st Streets between O Street and T Street)
- I Street (I Street between 17th and 27th)
- L and N Street (L and N Streets between 22nd Street and 27th Street)
- Sutter District (28th and 29th Streets between O Street and T Street)
- Alhambra Blvd (Alhambra Blvd and 30th Street between J Street and T Street)

**6. Are you a business owner, property owner, or representative of a property owner in the Downtown area shown on this map? (A representative means a person who is authorized to make decisions on behalf of the property owner)**

- Business owner
- Property owner
- Property owner representative
- None of the above

**7. What is your primary reason for being Midtown today? (Chose only 1)**

- Stroll or walk around for leisure
- Eat or drink at a restaurant, cafe, or bar
- Visit a nightclub
- Go shopping
- Watch a movie
- Conduct professional or personal business
- Attend a festival or a special event
- Stay overnight in a hotel
- Transit stop
- Residence / Visiting Residents
- Go to work

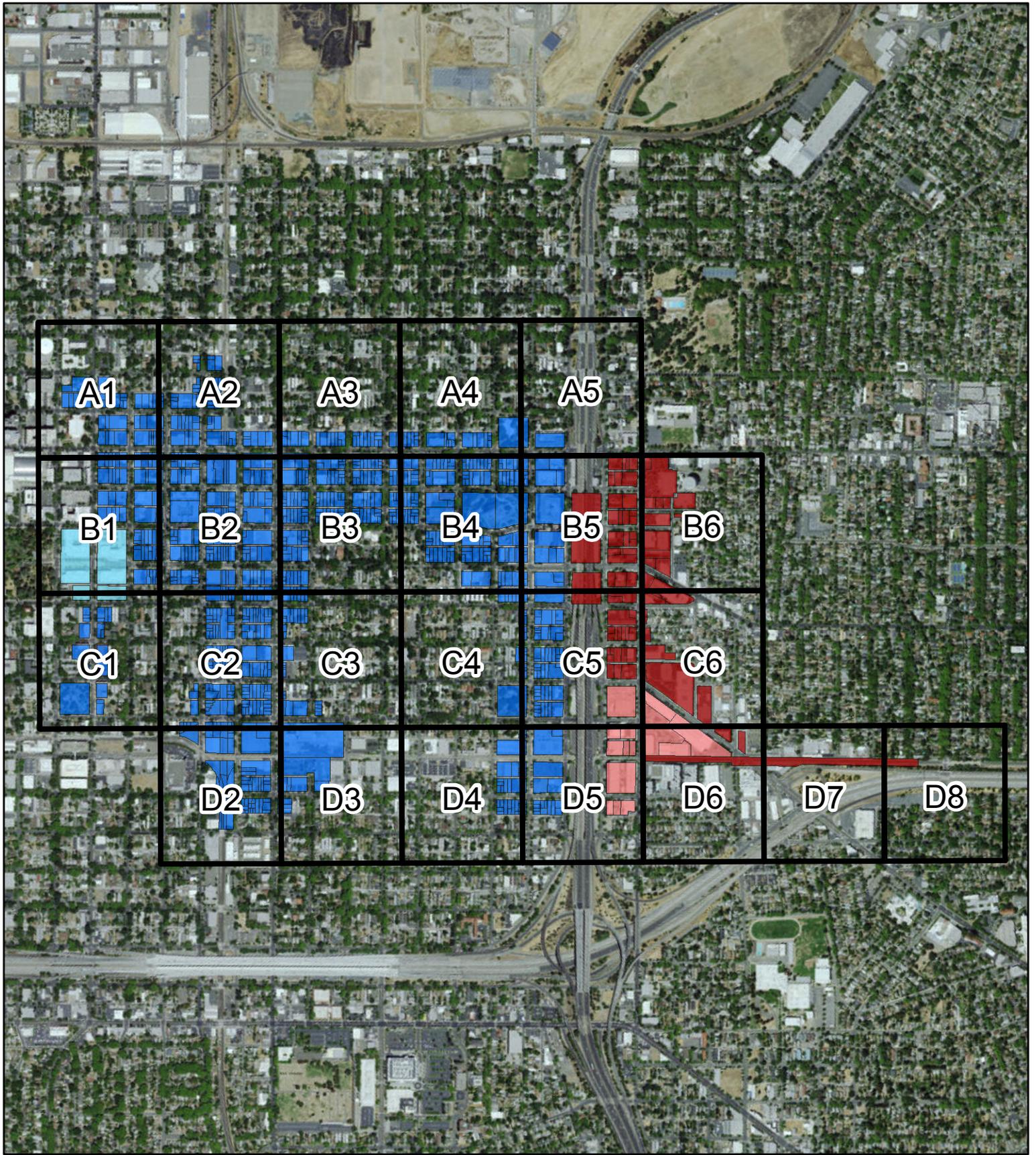
**8. Next I am going to read a short list of activities. For each one, please tell me how likely it is that you will do that activity today or anytime this week while in Midtown Sacramento. Please answer either "Definitely", "Likely", "Not Likely" or "Definitely Not".**

	Definitely	Likely	Not likely	Definitely not
Conduct professional or personal business	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Eat or drink at a restaurant, cafe, or bar	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Go shopping	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Entertainment (movie, theater, night club)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Attend a special event	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Stay overnight in a hotel	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Stroll or walk around for leisure	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Use public transportation (bus, light rail)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

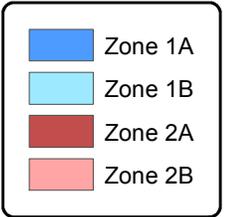
**9. Are there any neighborhoods shown on this map of Midtown Sacramento that you do not, or will not go to?**

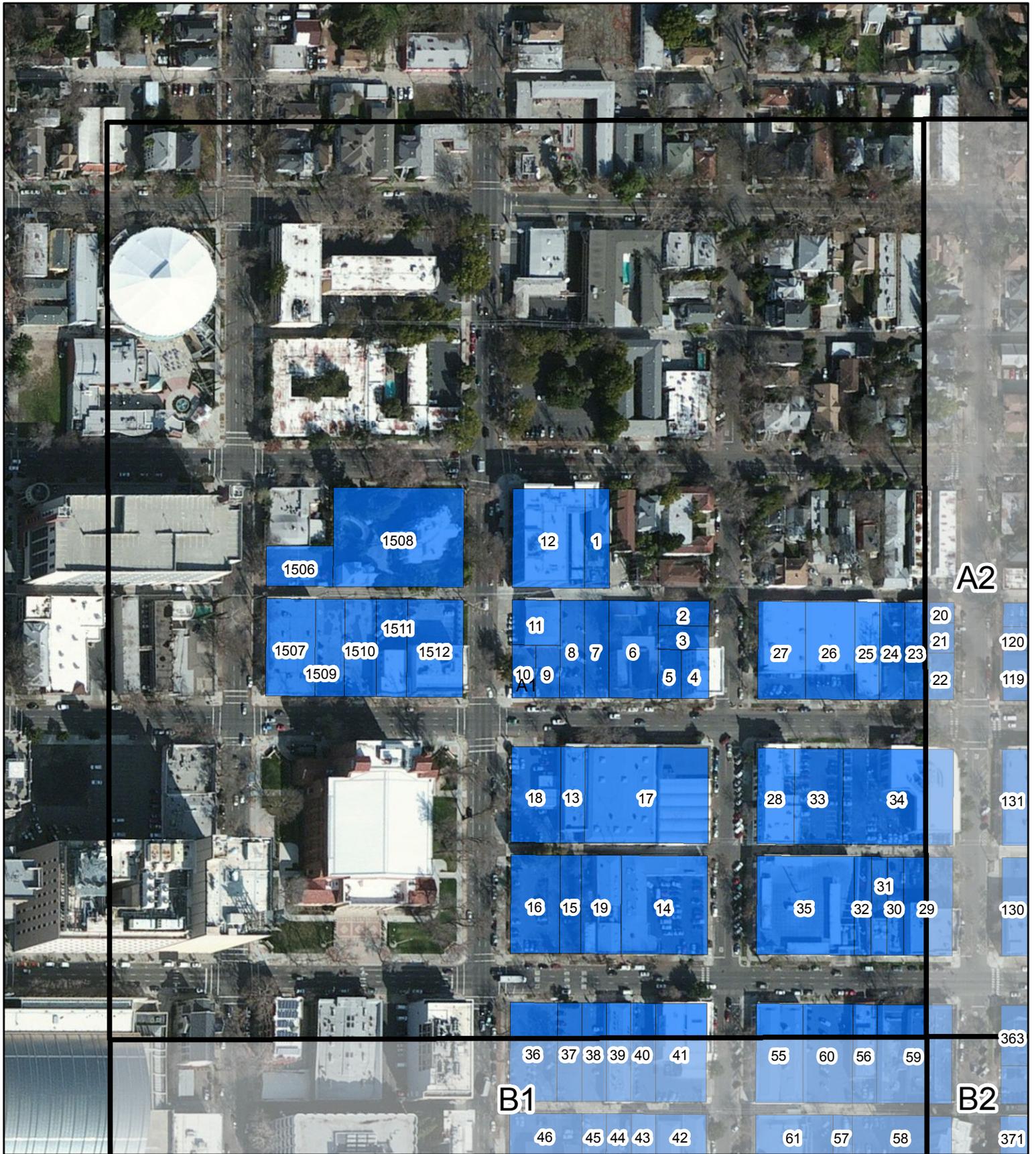
	Lack of cleanliness	Lack of safety	Lack of attractiveness	No reason to go	N/A
Current Midtown Boundaries	<input type="checkbox"/>				
19th and 21st (19th - 21st Streets between O Street and T Street)	<input type="checkbox"/>				
I Street (I Street between 17th and 27th)	<input type="checkbox"/>				
L and N Street (L and N Streets between 22nd Street and 27th Street)	<input type="checkbox"/>				
Sutter District (28th and 29th Streets between O Street and T Street)	<input type="checkbox"/>				
Alhambra Blvd (Alhambra Blvd and 30th Street between J Street and T Street)	<input type="checkbox"/>				

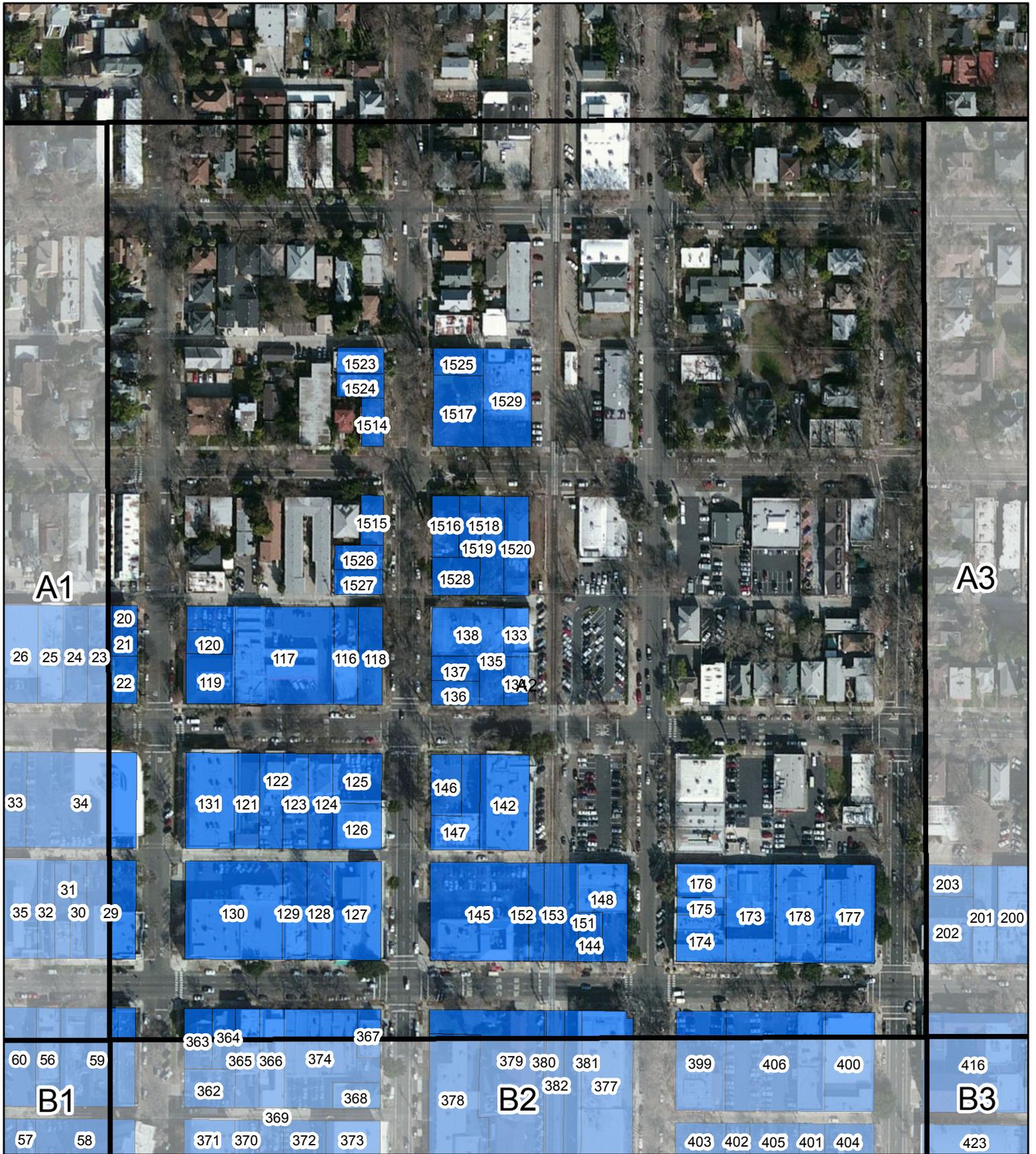
## APPENDIX 4 – MAP

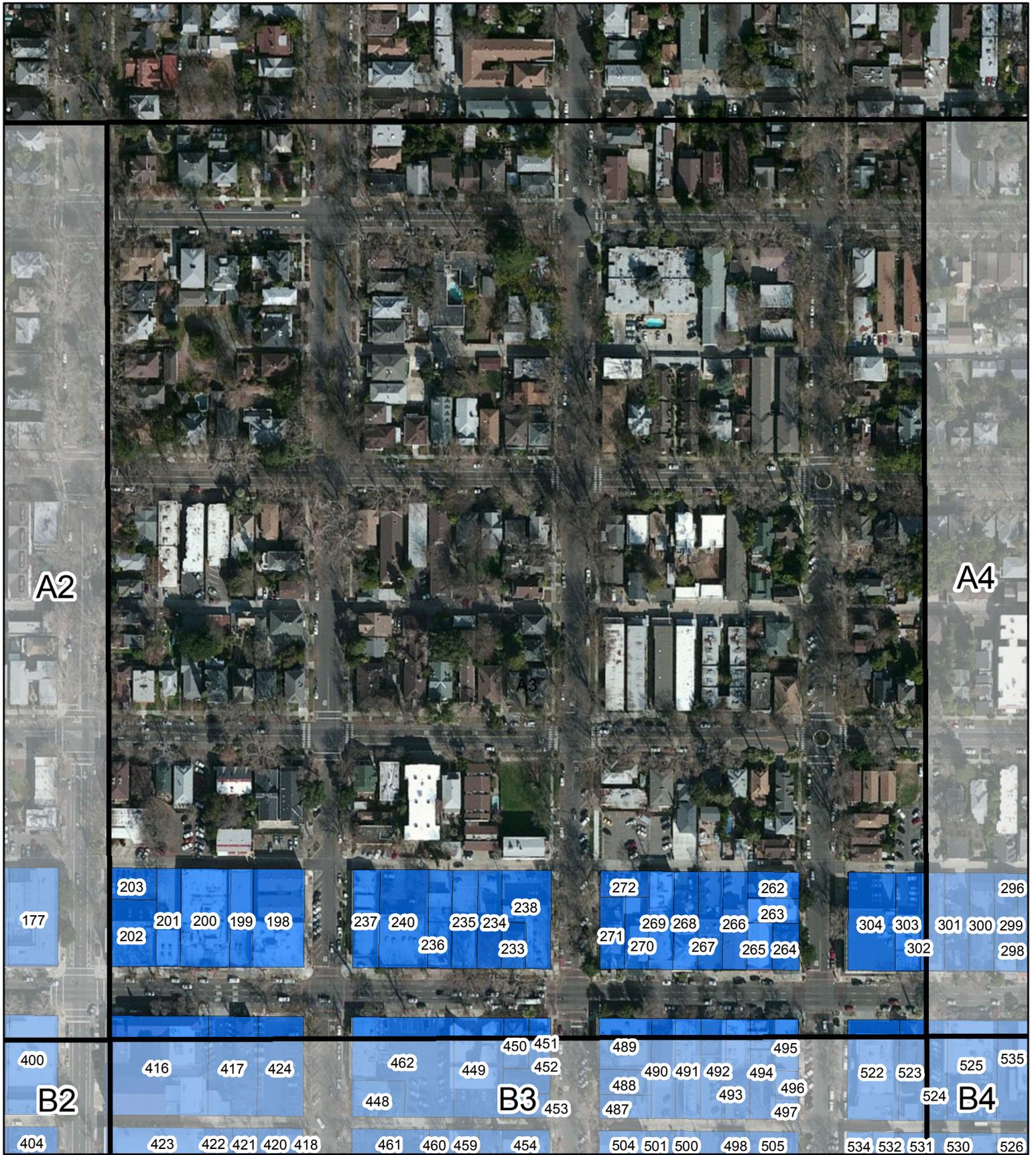


Midtown Sacramento  
PBID



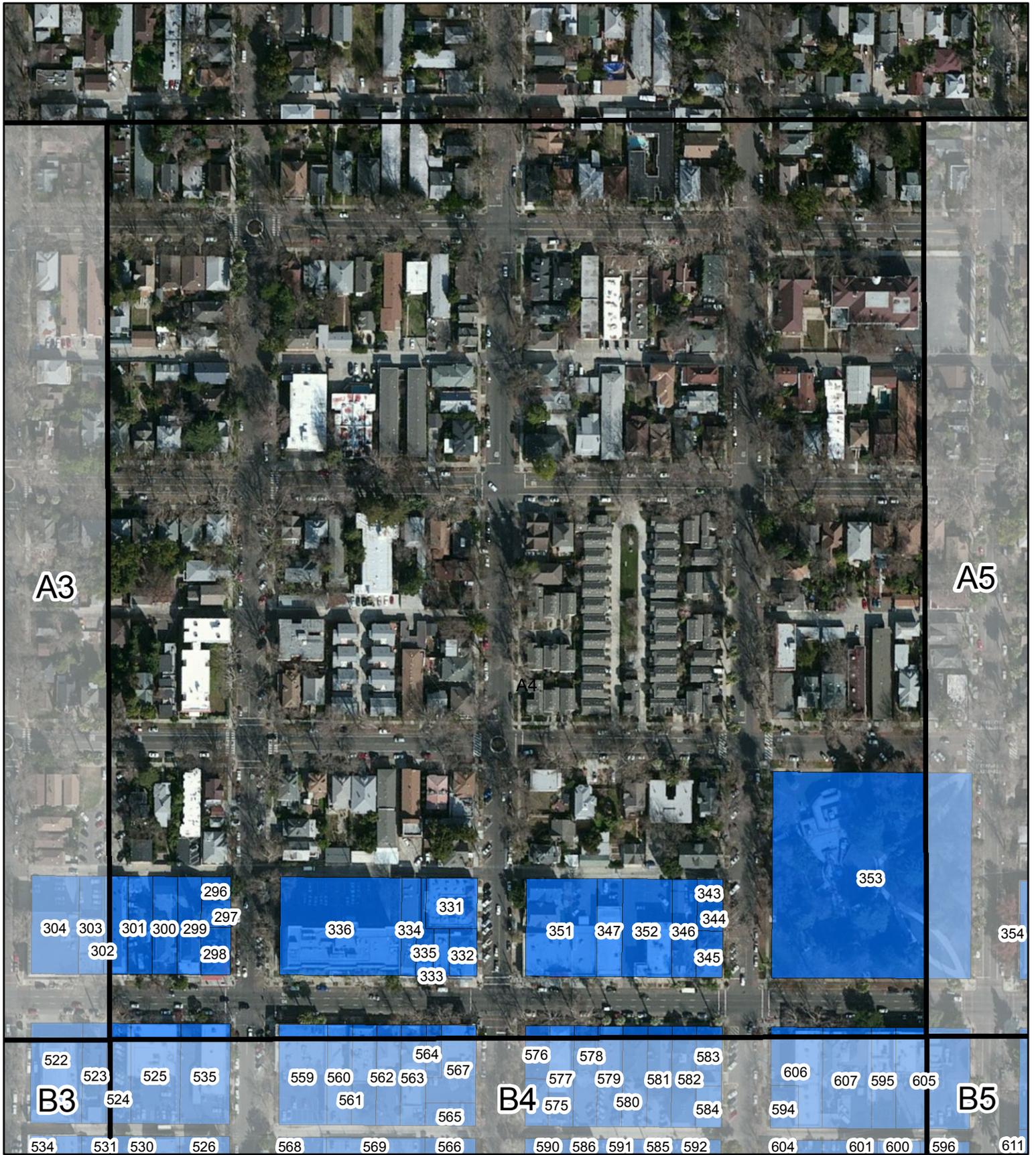






Midtown Sacramento  
PBID

- Zone 1A
- Zone 1B
- Zone 2A
- Zone 2B



Midtown Sacramento  
PBID



Page: A4

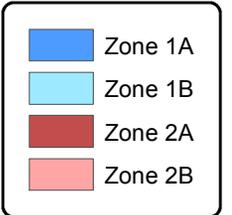
- Zone 1A
- Zone 1B
- Zone 2A
- Zone 2B

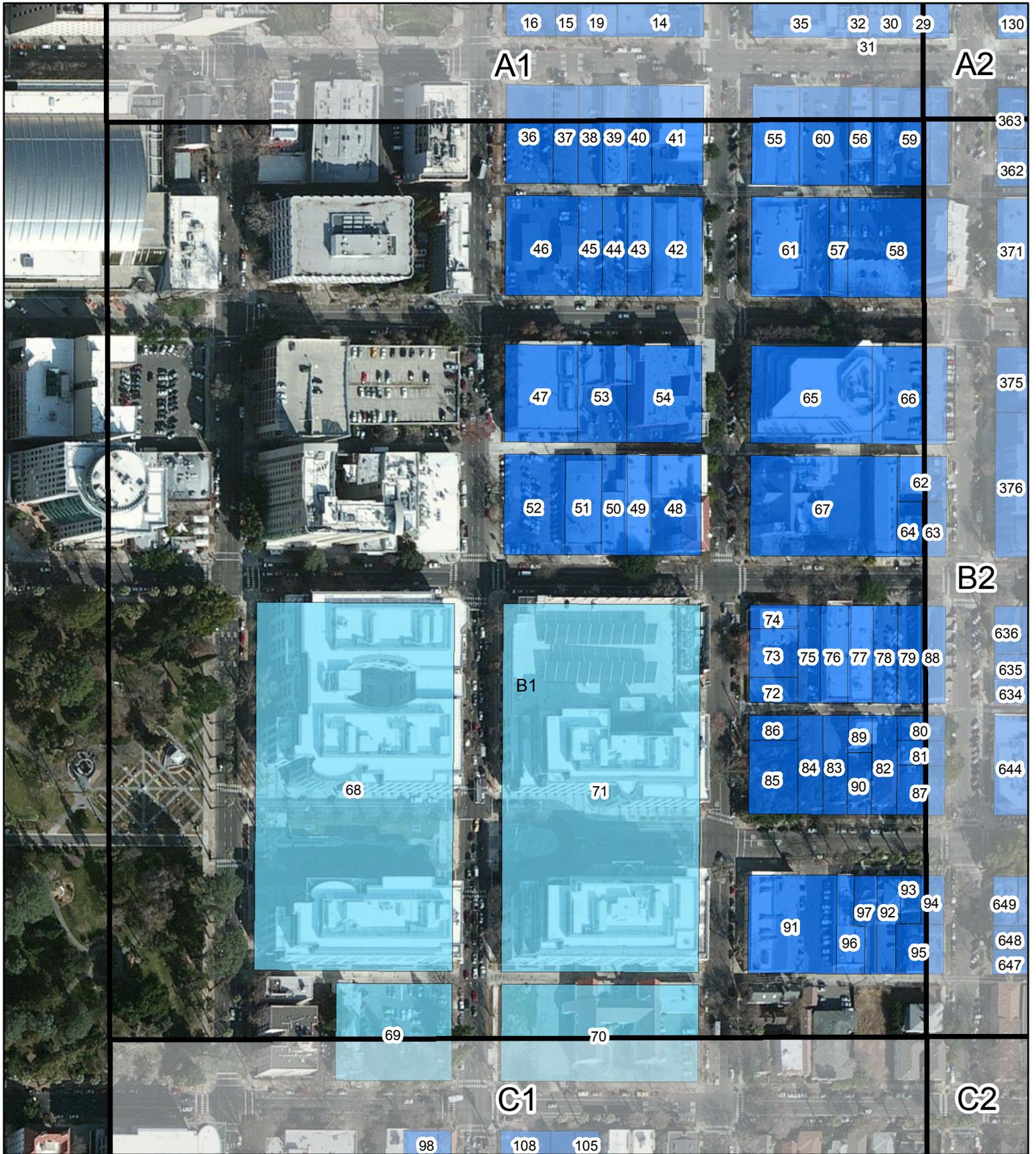


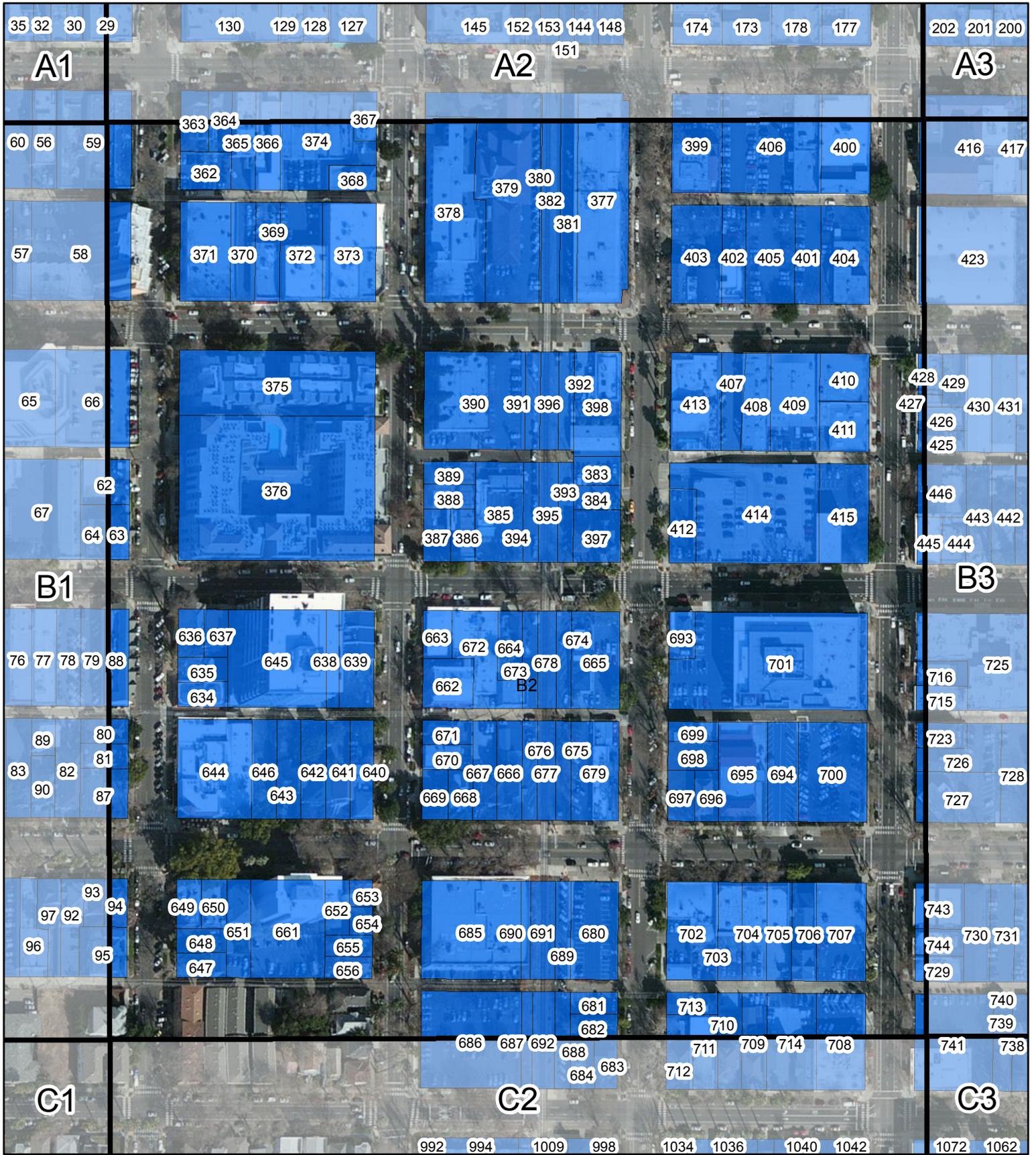
Midtown Sacramento  
PBID



Page: A5



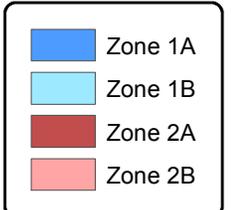


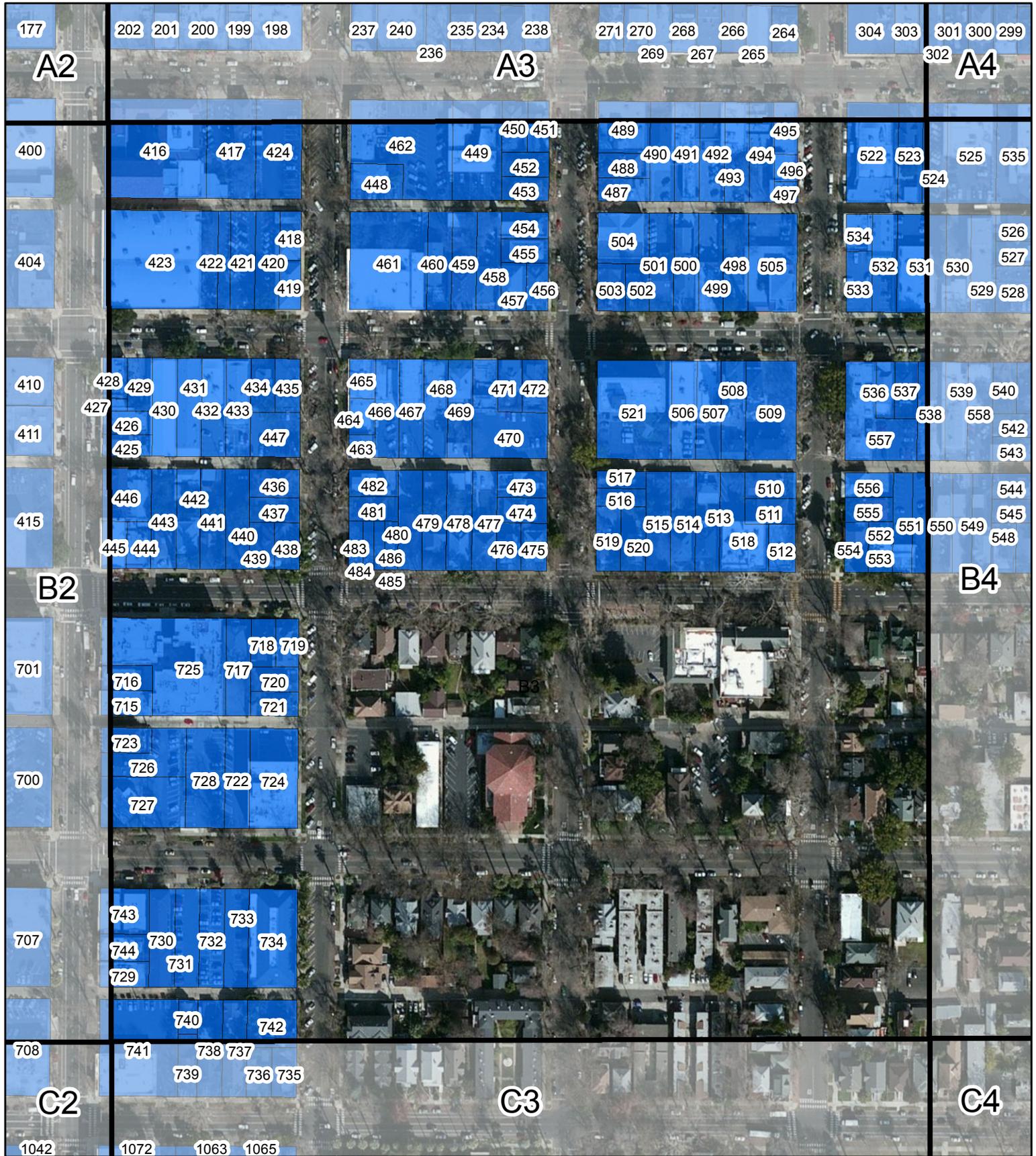


Midtown Sacramento  
PBID



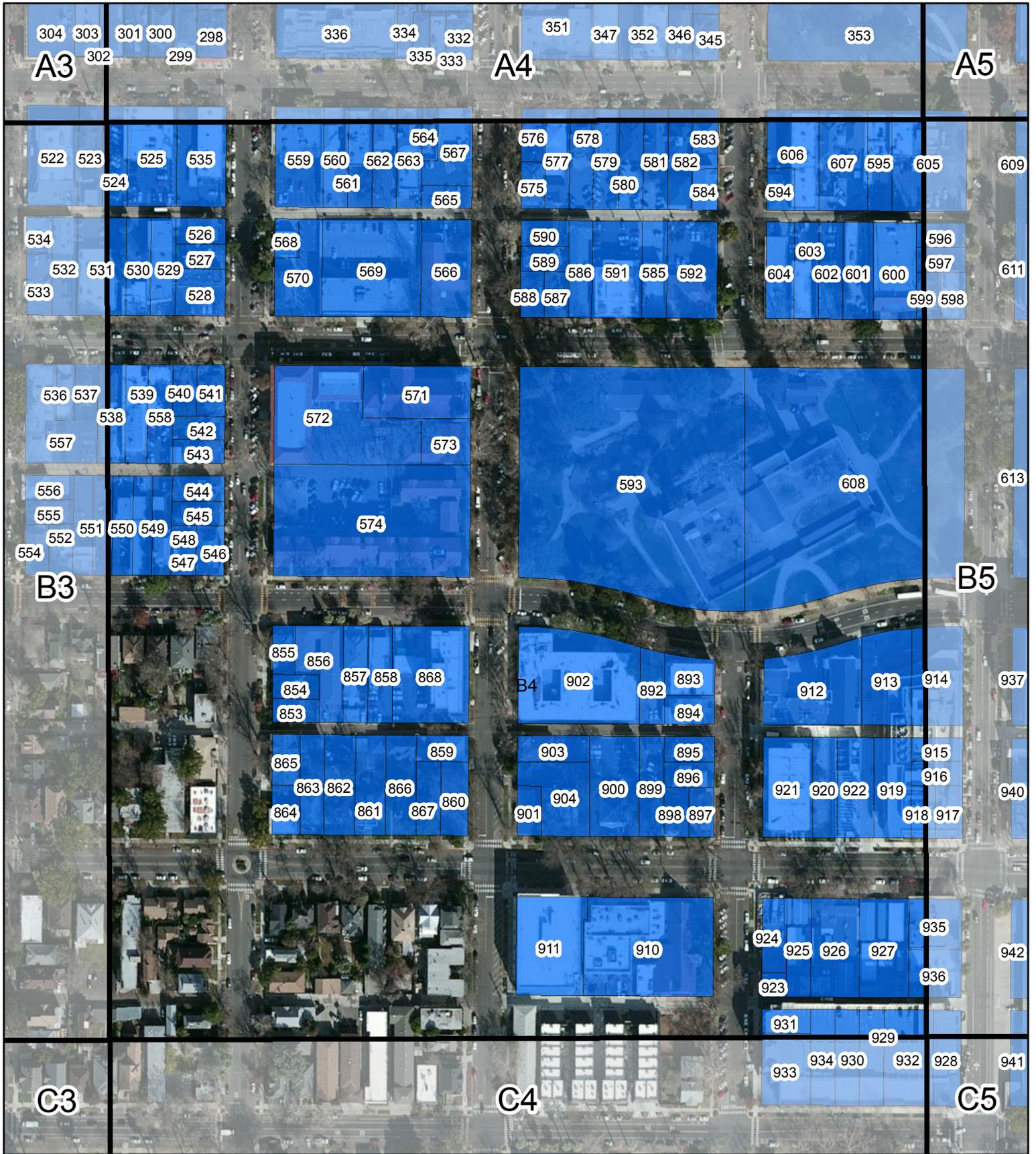
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Midtown Sacramento  
PBID

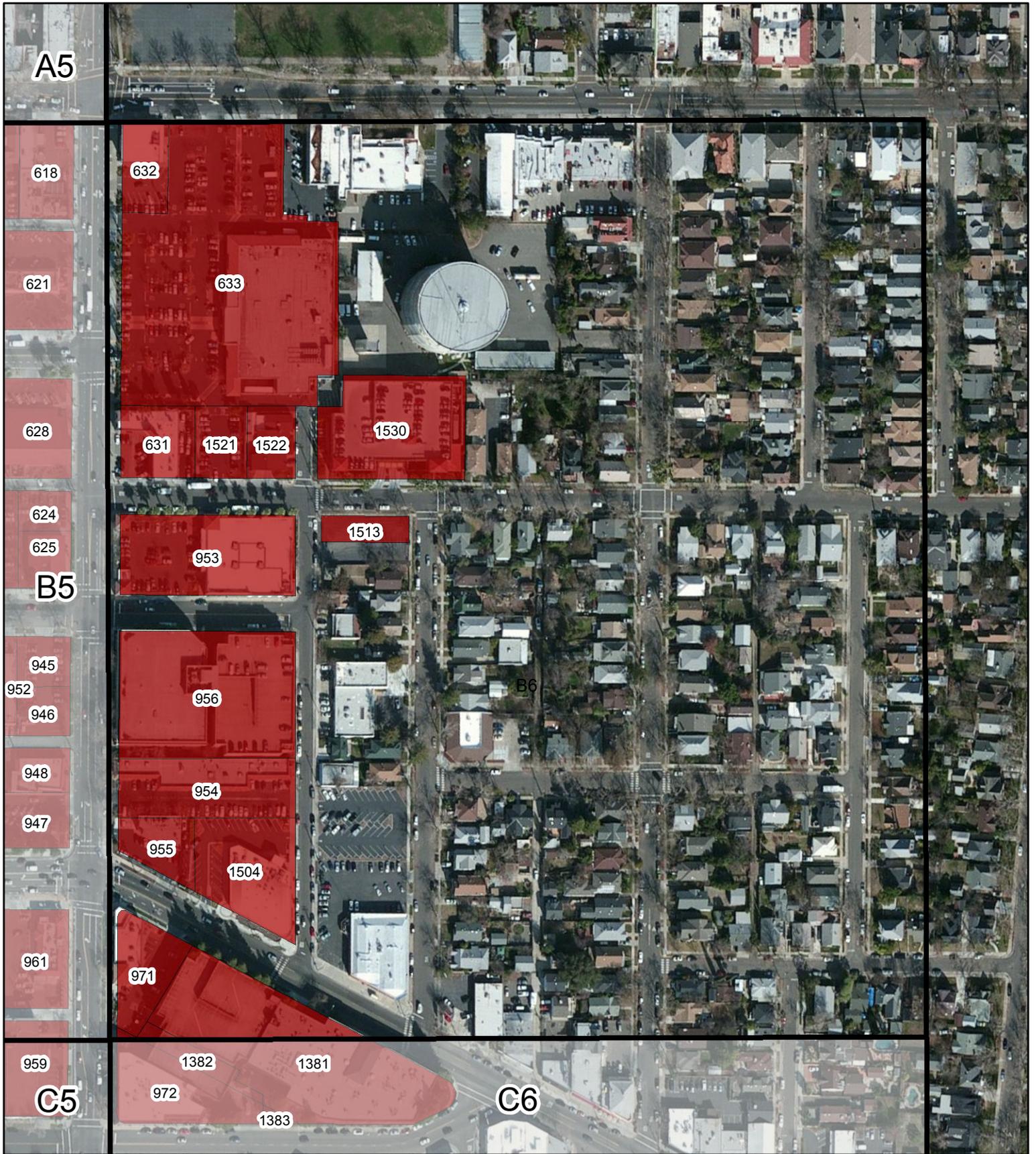
- Zone 1A
- Zone 1B
- Zone 2A
- Zone 2B



Midtown Sacramento  
PBID

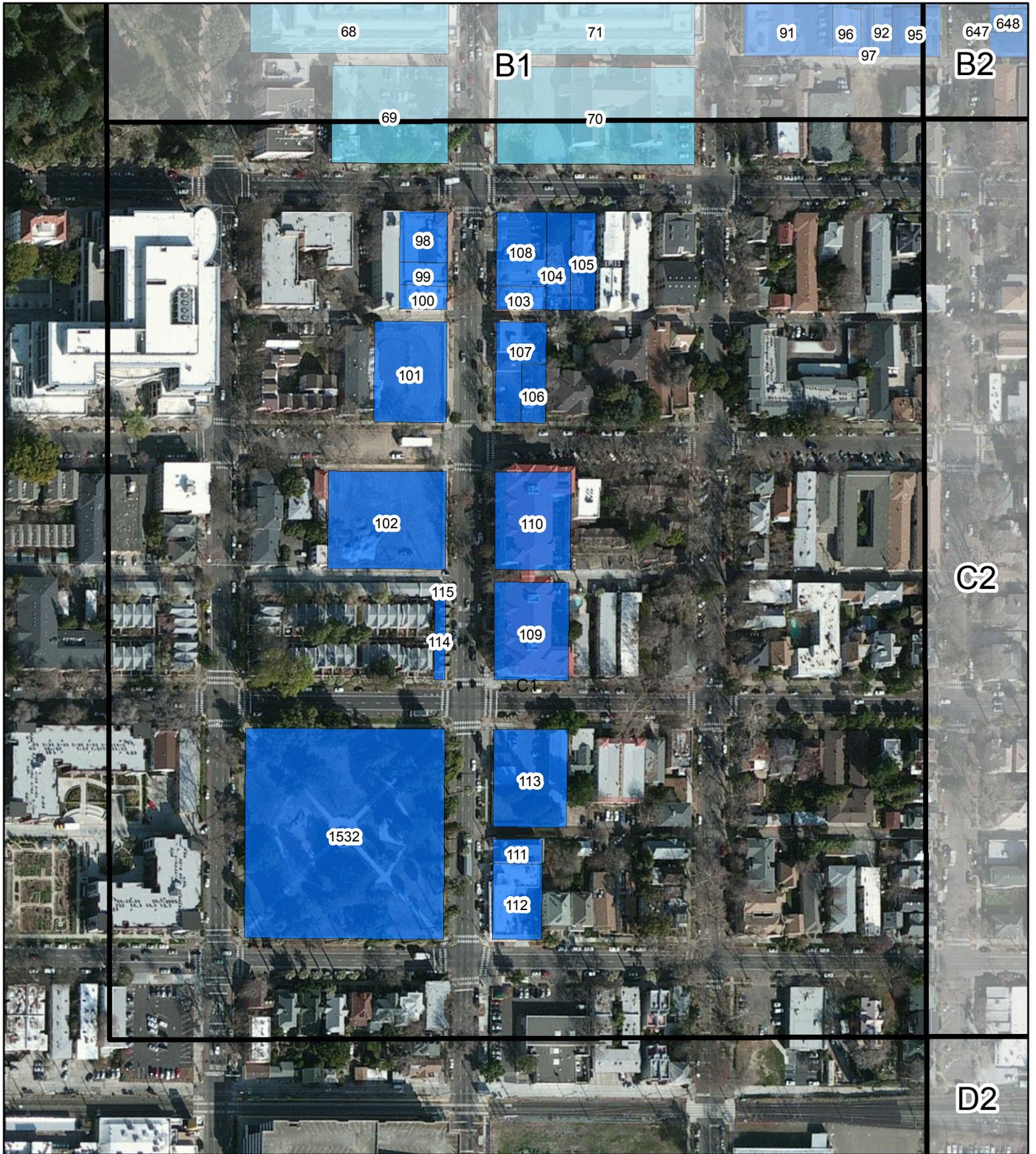
- Zone 1A
- Zone 1B
- Zone 2A
- Zone 2B





Midtown Sacramento  
PBID

- Zone 1A
- Zone 1B
- Zone 2A
- Zone 2B

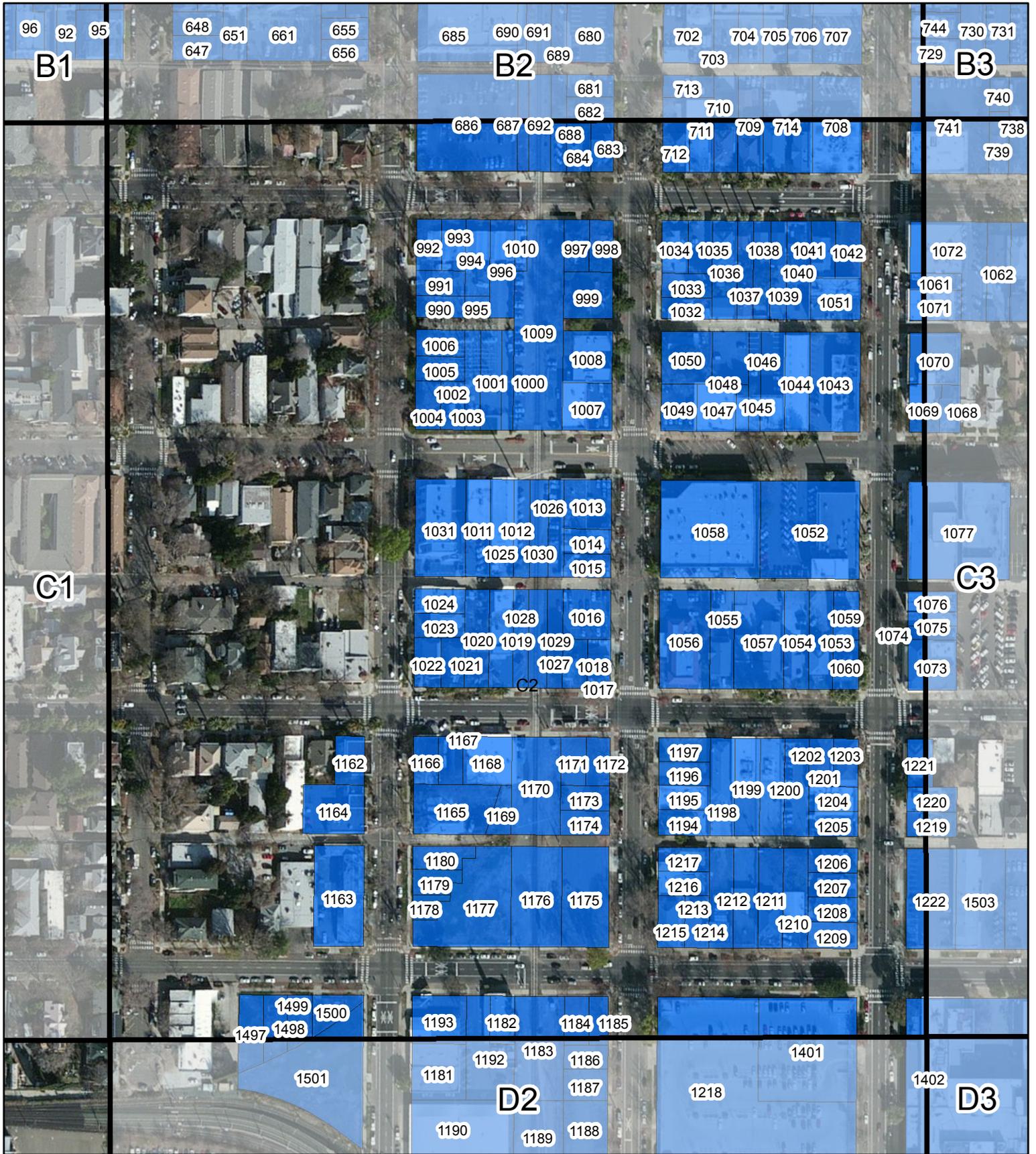


Midtown Sacramento  
PBID



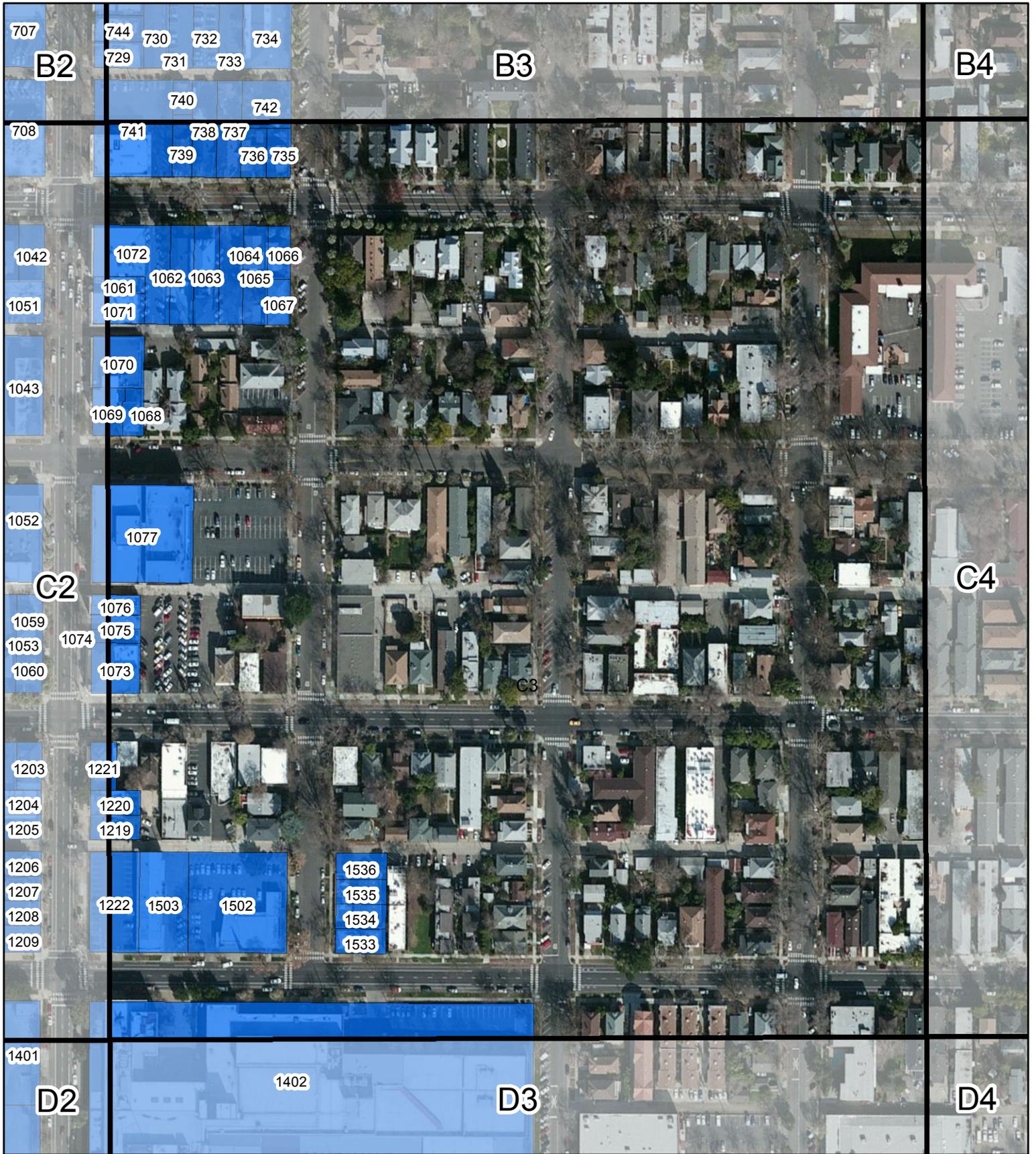
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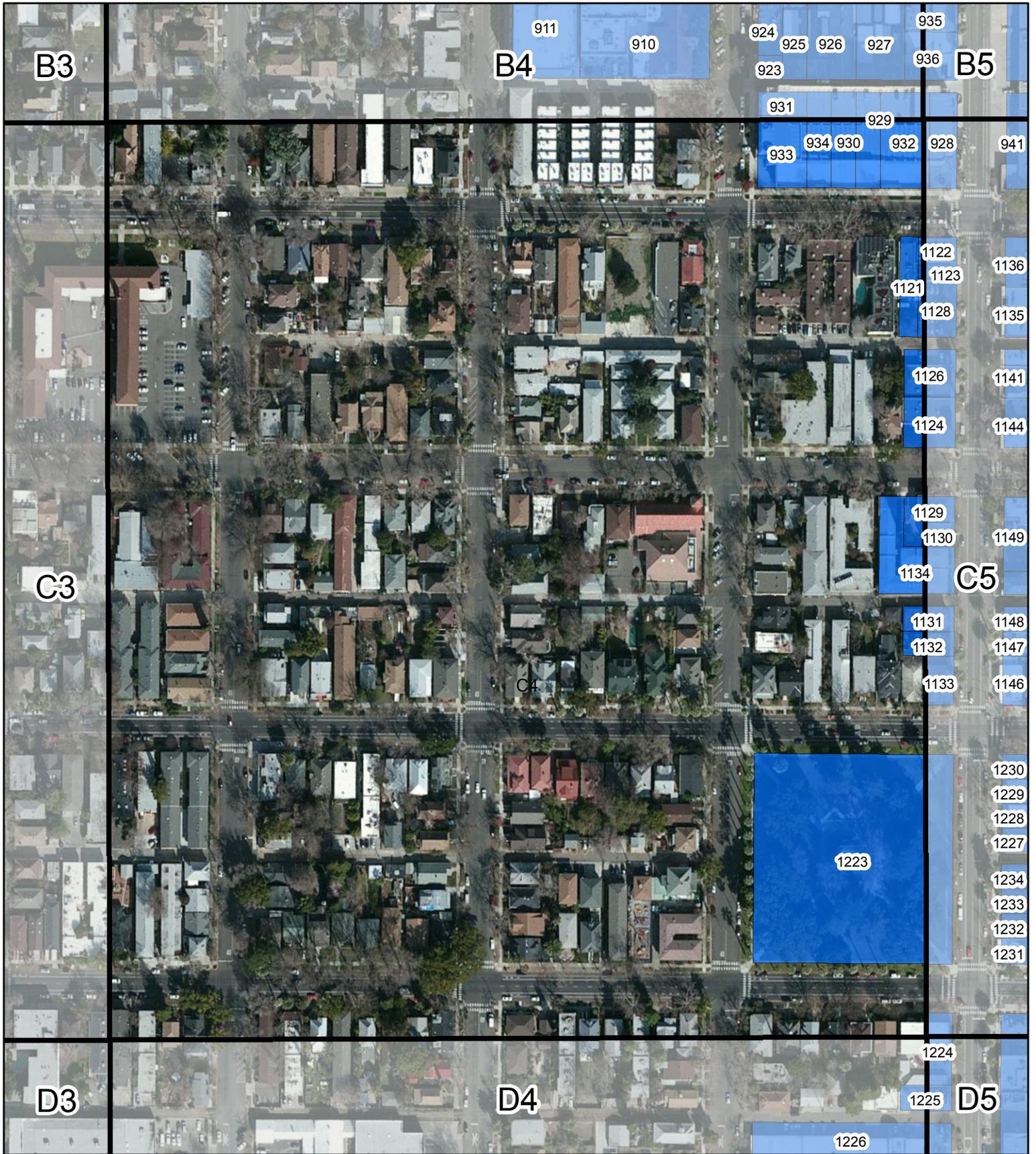
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<span style="color: red;">■</span>	Zone 2A
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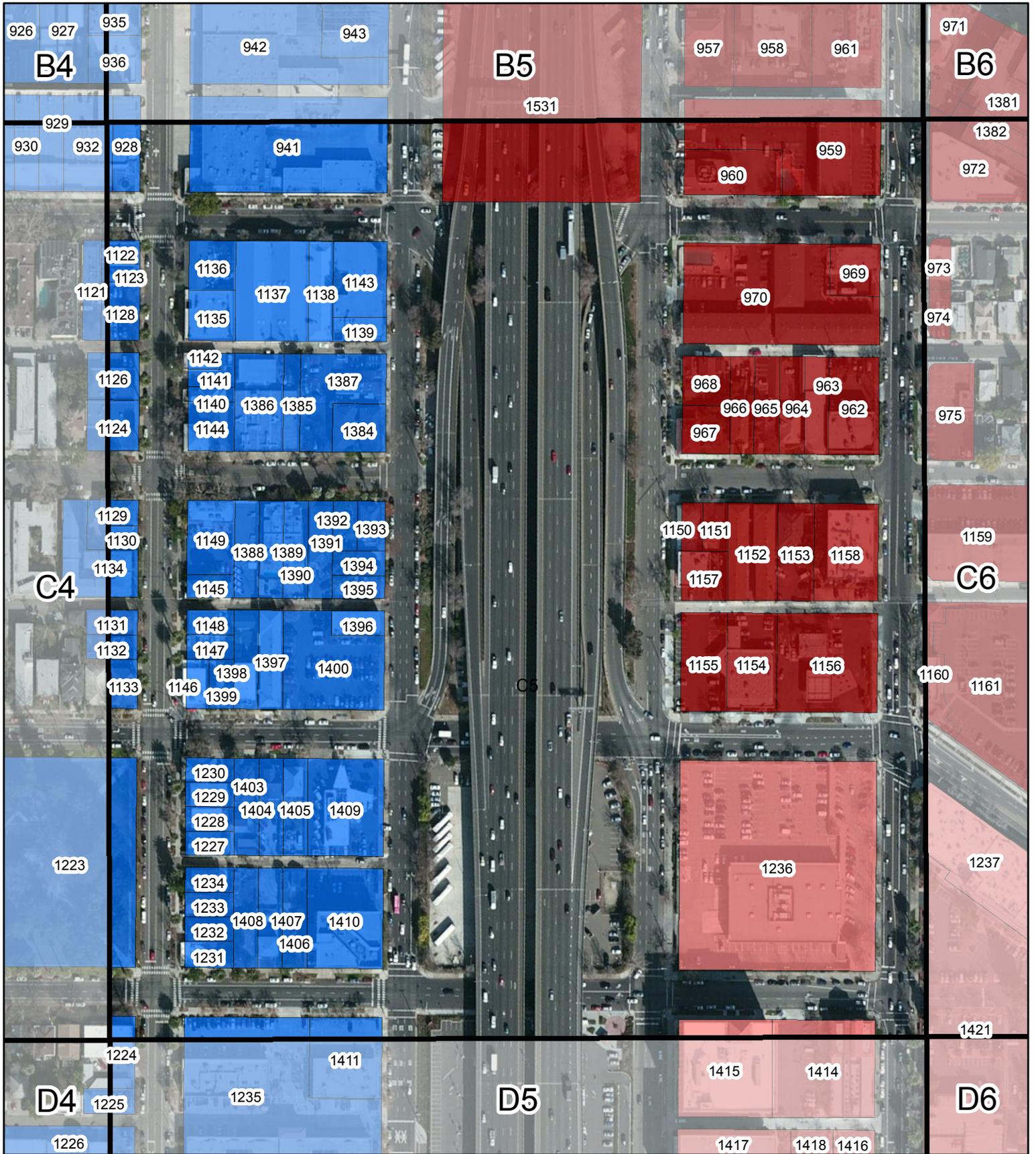


Midtown Sacramento  
PBID

- Zone 1A
- Zone 1B
- Zone 2A
- Zone 2B

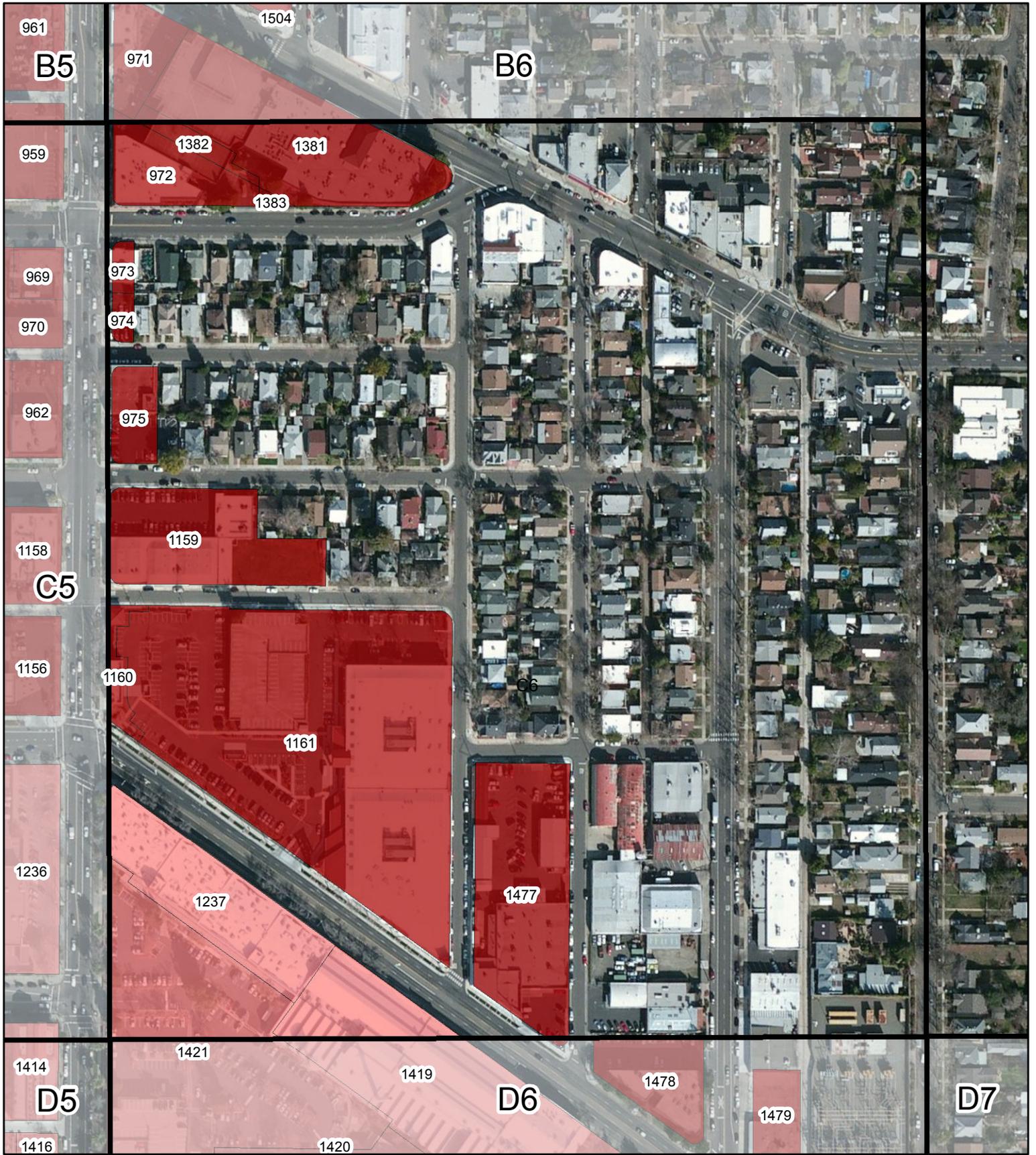






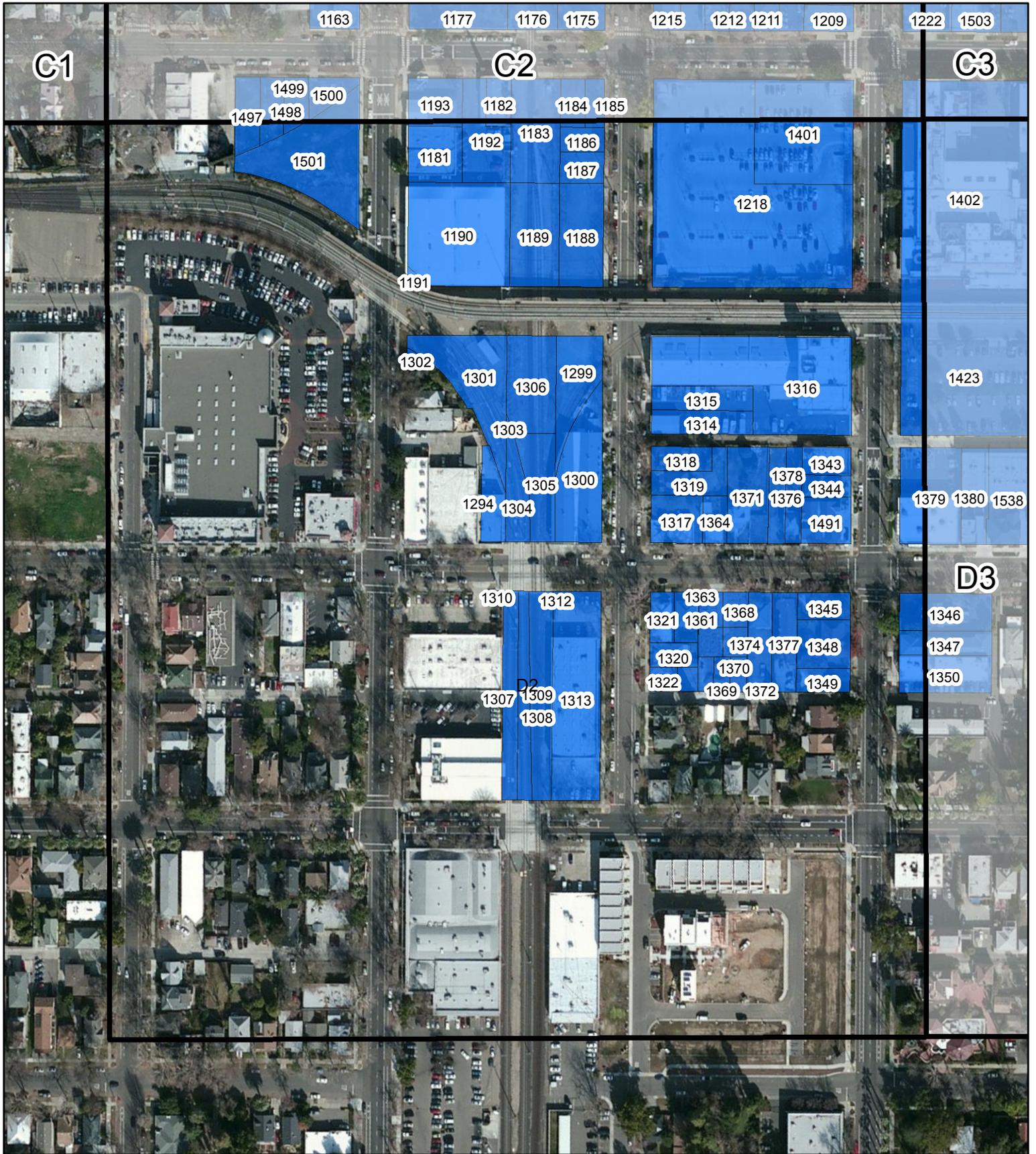
Midtown Sacramento  
PBID

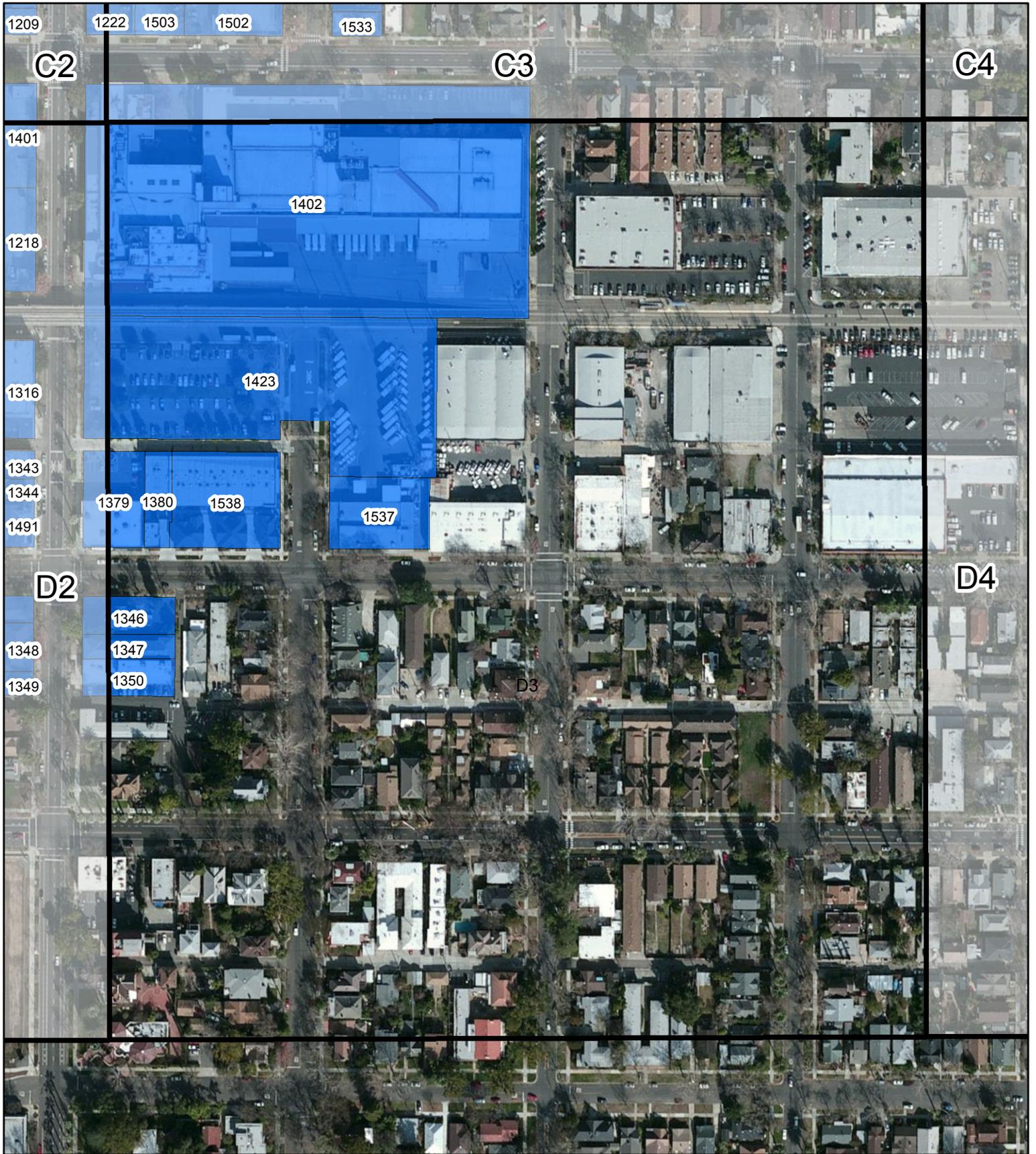
- Zone 1A
- Zone 1B
- Zone 2A
- Zone 2B



Midtown Sacramento  
PBID

- Zone 1A
- Zone 1B
- Zone 2A
- Zone 2B

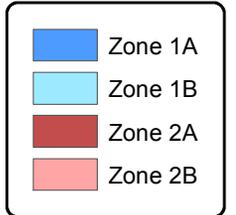


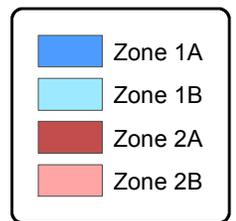
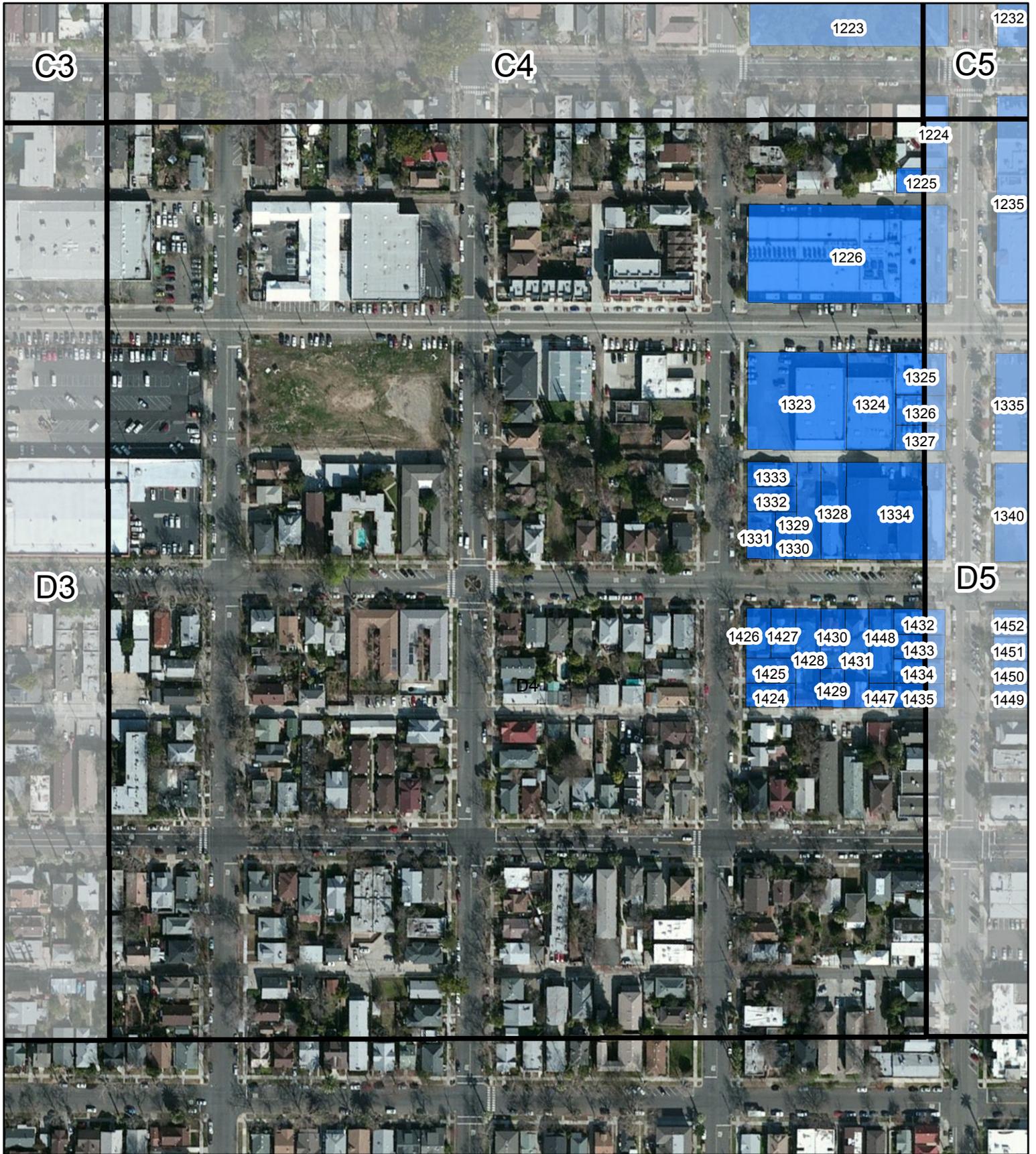


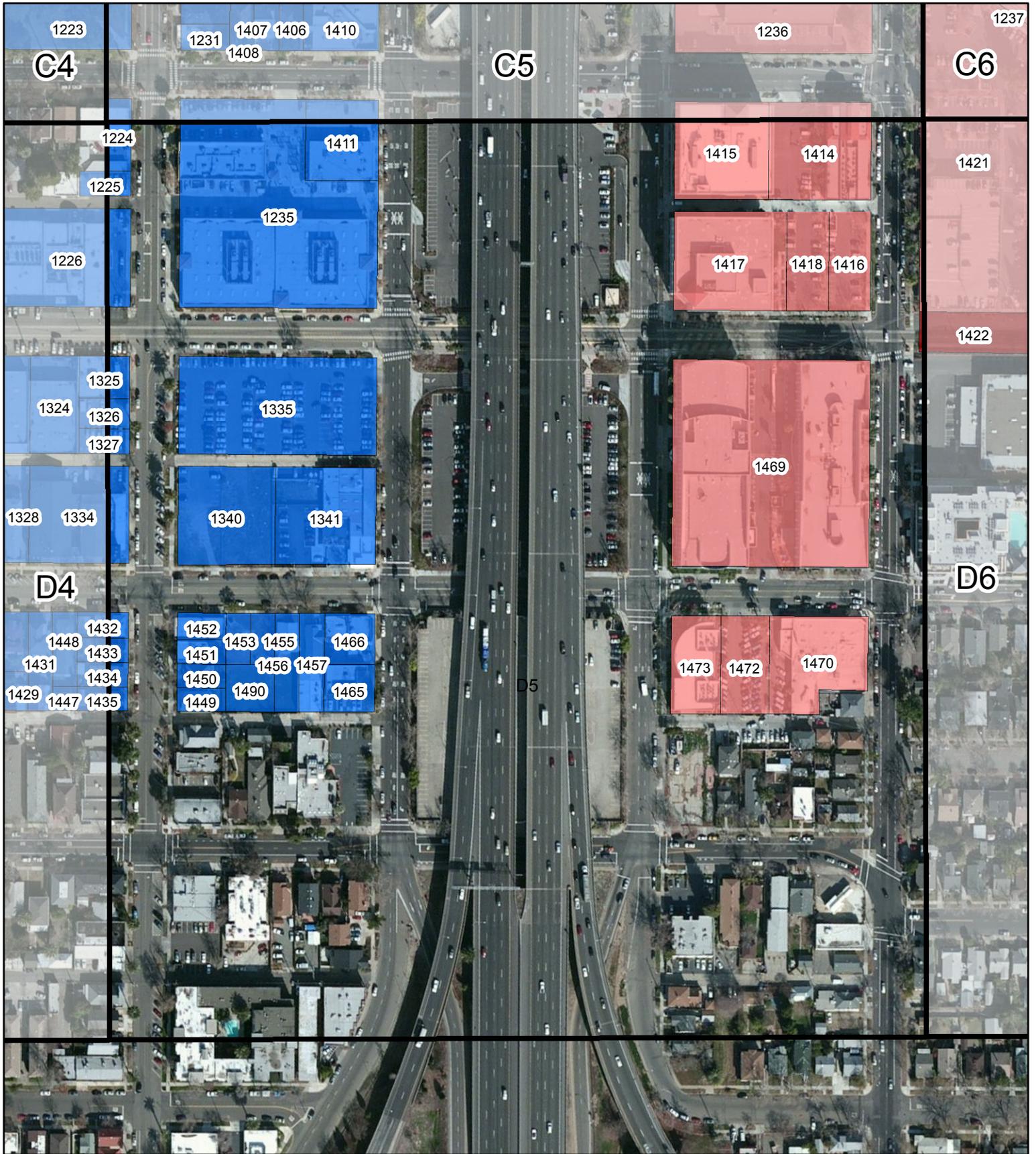
Midtown Sacramento  
PBID



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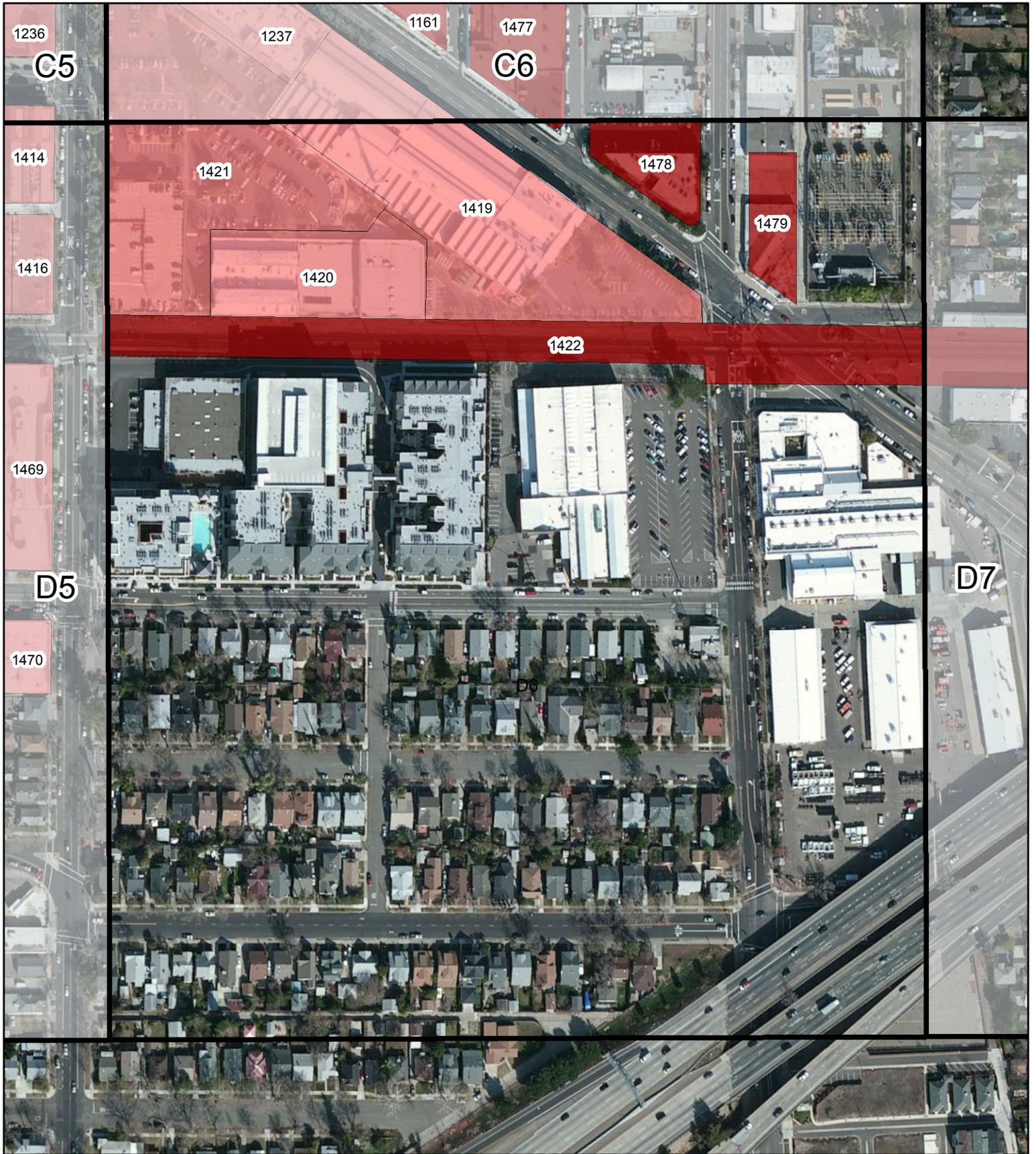


Midtown Sacramento  
PBID



Page: D5

	Zone 1A
	Zone 1B
	Zone 2A
	Zone 2B

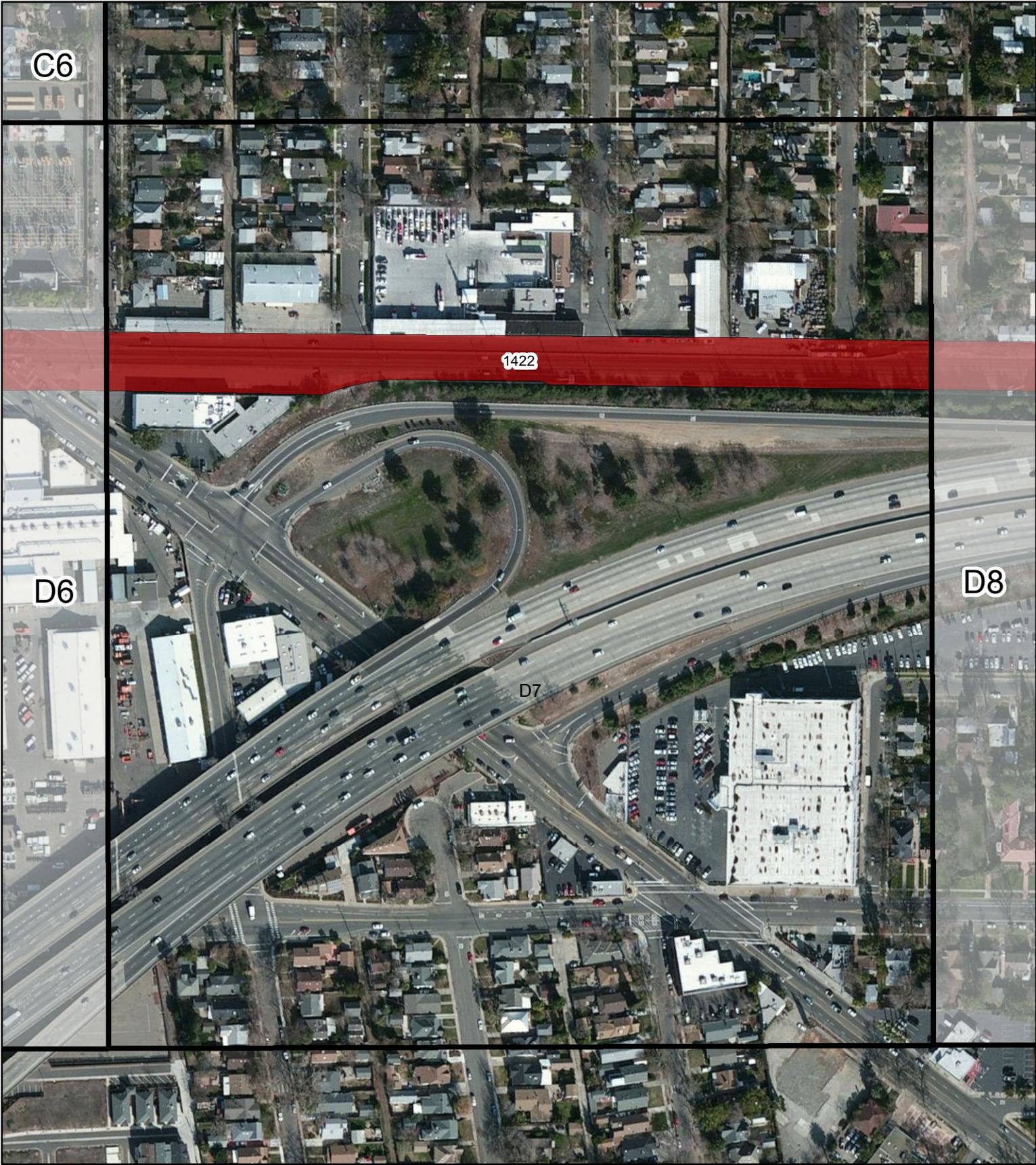


Midtown Sacramento  
PBID



Page: D6

	Zone 1A
	Zone 1B
	Zone 2A
	Zone 2B



C6

1422

D6

D7

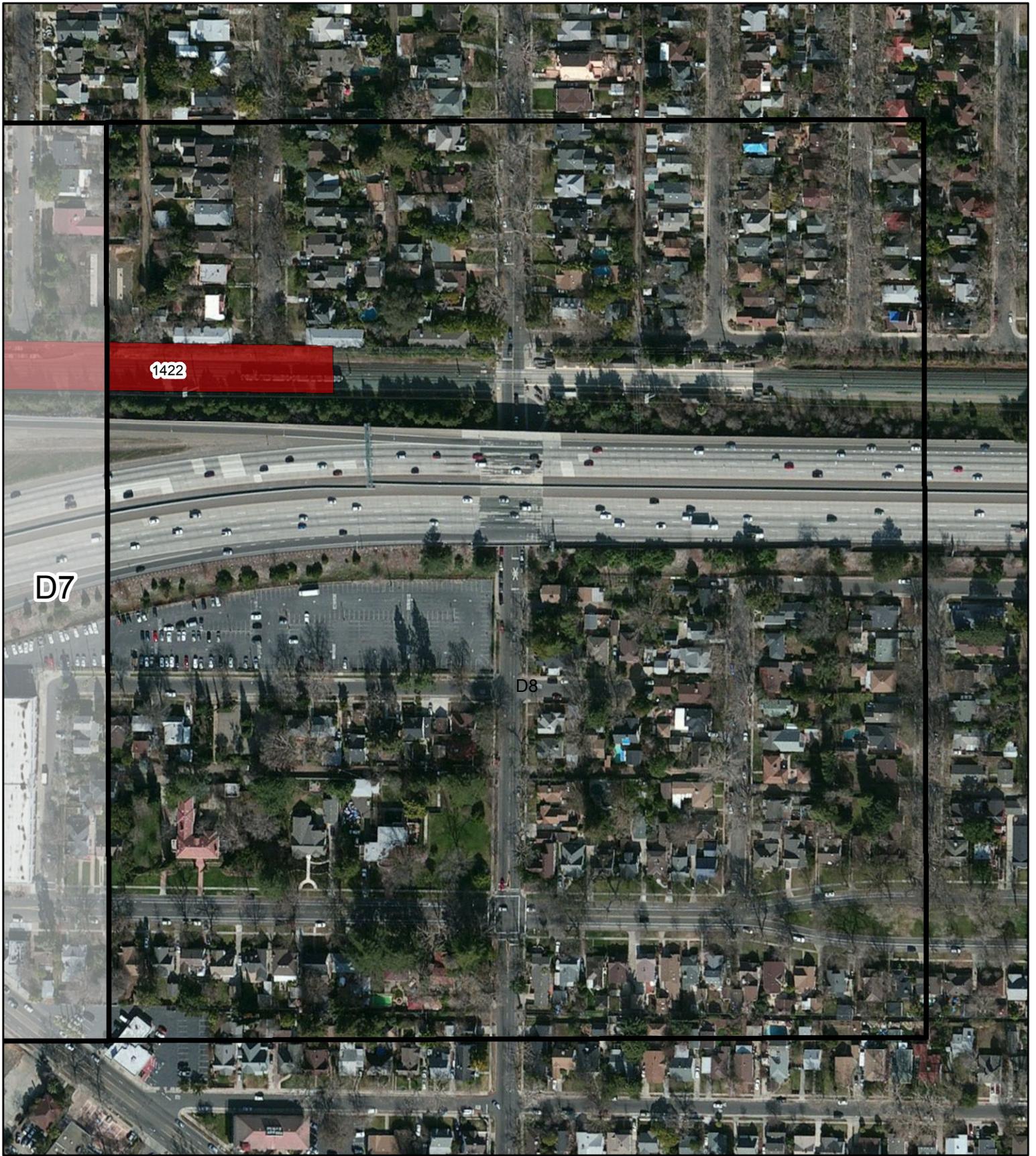
D8

Midtown Sacramento  
PBID



Page: D7

- Zone 1A
- Zone 1B
- Zone 2A
- Zone 2B



Midtown Sacramento  
PBID



Page: D8

-  Zone 1A
-  Zone 1B
-  Zone 2A
-  Zone 2B

## APPENDIX 5 – SERVICES BY ZONE

Service Category	Category 1: Maintenance & Safety				Category 2: Advocacy, Communications & Administration				Category 3: Placemaking & Capital Improvements				Category 4: Contingency Reserve			
	M1a	M1b	A2a	A2b	M1a	M1b	A2a	A2b	M1a	M1b	A2a	A2b	M1a	M1b	A2a	A2b
<b>Standard</b>	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>Private Tax-Exempt</b>	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>Public</b>	Yes	Yes-Safety Day Only	Home-less Outreach Only	Yes-Safety Day Only	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
<b>Health-care Use</b>	Yes	Yes-Safety Day Only	Yes-Safety Day Only	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>Non-Assessed</b>	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No

\*The zone names have been abbreviated in this table as follows. Midtown Zone 1a (M1a), Midtown Zone 1b (M1b), Alhambra Corridor Zone 2a (A2a), and Alhambra Corridor Zone 2b (A2b).

**APPENDIX 6 – MAXIMUM ANNUAL ASSESSMENT RATES**

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8	YEAR 9	YEAR 10
<b>Zone 1</b>	\$0.15496	\$0.15961	\$0.16440	\$0.16933	\$0.17441	\$0.17964	\$0.18503	\$0.19058	\$0.19630	\$0.20219
<b>Zone 2</b>	\$0.08779	\$0.09042	\$0.09314	\$0.09593	\$0.09881	\$0.10177	\$0.10483	\$0.10797	\$0.11121	\$0.11455
<b>Public</b>	\$0.15496	\$0.15961	\$0.16440	\$0.16933	\$0.17441	\$0.17964	\$0.18503	\$0.19058	\$0.19630	\$0.20219
<b>Tax Exempt</b>	\$0.08779	\$0.09042	\$0.09314	\$0.09593	\$0.09881	\$0.10177	\$0.10483	\$0.10797	\$0.11121	\$0.11455
<b>Healthcare</b>	\$0.12381	\$0.12752	\$0.13135	\$0.13529	\$0.13934	\$0.14353	\$0.14783	\$0.15227	\$0.15683	\$0.16154