Meeting Date: **6/9/2016**

Report Type: Consent

Report ID: 2016-00222

City of SACRAMENTO 02

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

Title: Resolution of Intention to Renew and Expand the Oak Park Property and Business Improvement District No. 2016-01 (Continued from 05/24/2016)

Location: District 5

Recommendation: Pass a Resolution of Intention to Renew and Expand the Oak Park Property and Business Improvement District (PBID) No. 2016-01 and set a time and place of Public Hearing for July 12, 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

City Attorney Review

Approved as to Form
Michael W. Voss
5/12/2016 3:11:36 PM

Approvals/Acknowledgements

Department Director or Designee: Leyne Milstein - 5/6/2016 11:05:44 AM

Description/Analysis

Issue Detail: The property and business owners within the Oak Park neighborhood and along the Broadway and Martin Luther King, Jr. Blvd corridors have proposed to expand and renew the Oak Park Property and Business Improvement District (PBID) for a ten-year term. Continued participation in the PBID will serve the public interest by providing an enhanced level of maintenance and security, image enhancement, and advocacy/administration. Maintenance and security activities include a crew to remove litter and patrol services with a focus on mitigating nuisance crimes. Advocacy efforts include website development, newsletter publications, and other activities to convey a positive image and attract new business to Oak Park in an effort to increase economic development and revenue.

The existing PBID expires at the end of 2016. The PBID is reforming and expanding the boundary to extend south along Broadway and Martin Luther King, Jr. Blvd corridors and additional properties in the Oak Park area that will benefit from the services provided. McClatchy Park, McGeorge School of Law, and the Police Athletic League building are the three City-owned parcels within the current PBID. The expanded boundary in the renewal will add 30 City parcels and two Redevelopment Agency Successor Agency (RASA) parcels including the Oak Park Community Center, vacant lots, and Fire Station No. 6.

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 33 parcels. The City Council delegated the authority to cast ballots to the City Manager in favor of the renewal on April 14, 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: PBID 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 the Oak Park commercial corridor 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 387 parcels in the proposed PBID service area. The total PBID assessment budget for the first year is approximately $319,895. If the PBID is renewed and expanded, the City will continue to participate as property owners with an increase in parcel participation from 3 to 30 parcels.

The City's current year assessment is $33,262 for three parcels. If the PBID is renewed and expanded, the City's assessment will increase by $27,157 to approximately $60,419 for 33 parcels. The City's assessment will be 19% 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 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 Oak Park PBID was approved by City Council on August 5, 2004, in accordance with the PBID Area Law of 1994, became effective on January 1, 2005, and was renewed on July 14, 2009 for a seven-year term expiring at the end of 2016. The PBID is reforming and expanding the boundary to extend along the Broadway and Martin Luther King Jr. Boulevard corridors and additional properties in the Oak Park 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 Oak Park commercial corridor:

- Maintenance, Security, and Infrastructure: litter removal services, security patrols to assist in nuisance crimes and calls, an outreach program to provide a clean and safe environment.

- Image Enhancement: street signage, banners, and marketing efforts to promote economic activity, attract investment, and increase commerce within the PBID.

- Advocacy, Administration, and Contingency: provides the administrative support to sustain the various services including website development, publications, and community meetings. The contingency portion is included as a buffer to account for possible delinquent assessments.

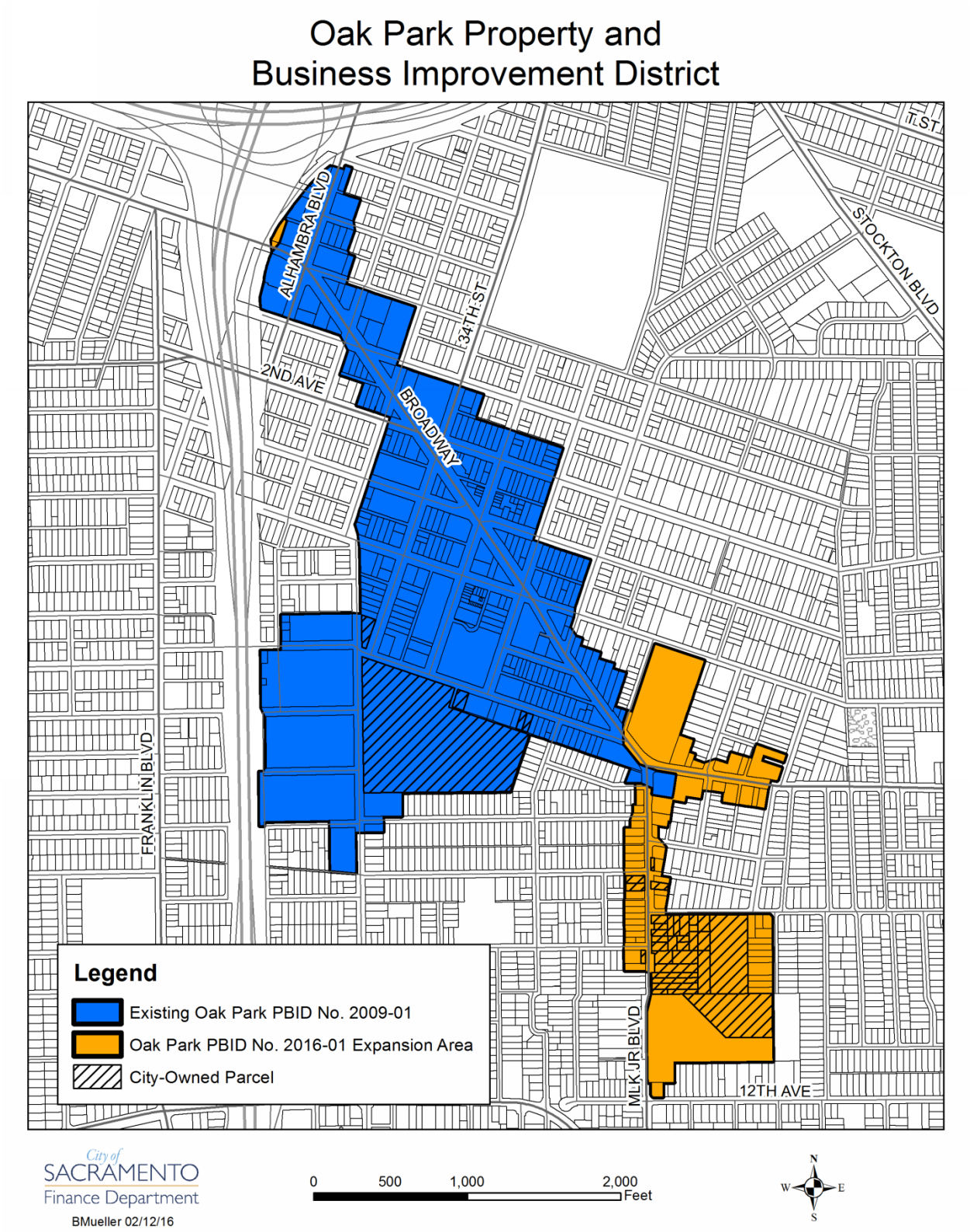
The District's Board of Directors has prepared has prepared the Management District (Plan) and Engineer's Report, which is on file with Public Improvement Financing unit of the Department of Finance, designated by the City Clerk to be the repository of documents associated with special districts. The 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% per year.

FY2016/17 Budget

Service	Percent	Zone 1	Zone 2	Total
Maintenance, Security & Infrastructure	66%	$139,049.68	$72,081.08	$211,130.76
Contingency, Advocacy & Administration	25%	$52,670.34	$27,303.44	$79,973.78
Image Enhancement	9%	$18,961.32	$9,829.24	$28,790.56
Total	**100%**	**$210,681.34**	**$109,213.76**	**$319,895.10**

EXPANSION MAP



SCHEDULE OF PROCEEDINGS
OAK PARK
PROPERTY AND BUSINESS IMPROVEMENT DISTRICT #2016-01

February 2016	Petition Drive Kick-off
April 14, 2016	City Manager Signature Authority – City Council
May 31, 2016	Receive Signed Petitions
June 9, 2016	**City Council** **Resolution of Intention to Renew**
June 10, 2016	Record Boundary Map Mail Ballot, Publish Notice of Hearing, Management Plan
July 28, 2016	City Council Public Hearing & Ballot Count
August 4, 2016	City Council Ballot Results for Renewal
August 5, 2016	Record Notice of Assessment and Assessment Diagram
August 2016	Assessment Roll to County

RESOLUTION NO.

Adopted by the Sacramento City Council

INTENTION TO RENEW AND EXPAND THE OAK PARK PROPERTY AND BUSINESS IMPROVEMENT DISTRICT NO. 2016-01

BACKGROUND:

A. Owners of properties within the Oak Park 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 "Oak Park Property and Business Improvement District No. 2016-01." 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 33 properties within the proposed District:

013-0141-013-0000	014-0202-024-0000
013-0251-001-0000	014-0202-025-0000
013-0251-002-0000	014-0202-026-0000
013-0251-010-0000	014-0202-028-0000
013-0251-011-0000	014-0202-029-0000
013-0355-008-0000	014-0202-030-0000
014-0174-017-0000	014-0202-031-0000
014-0202-002-0000	014-0202-032-0000
014-0202-003-0000	014-0202-033-0000
014-0202-016-0000	014-0202-034-0000
014-0202-017-0000	014-0202-035-0000
014-0202-018-0000	014-0202-036-0000
014-0202-019-0000	014-0202-037-0000
014-0202-020-0000	014-0202-038-0000
014-0202-021-0000	014-0202-039-0000
014-0202-022-0000	014-0231-043-0000
014-0202-023-0000	

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% 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 Oak Park PBID No. 2016-01 District Management Plan (Plan) and Engineer's Report, which provides for safe and physical enhancement, and economic development with the intent of increasing the commercial activity and overall image of the Oak Park neighborhood.

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, Security and Infrastructure Improvements: security and maintenance program to provide litter removal services, patrols, and liaison with Sacramento Police Department to help decrease crime in the area. Infrastructure improvements may include but are not limited to gateway signs, lighting improvements and future infrastructure projects. (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) Image Enhancement strategies to conduct marketing and promotional programs to attract potential businesses and new visitors to the area.

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 parcel type. Assessment rates may be subject to an increase of no more than 3% per year. In the first year of the ten-year term, the proposed total assessment is approximately $319,895, 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 July 26, 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.

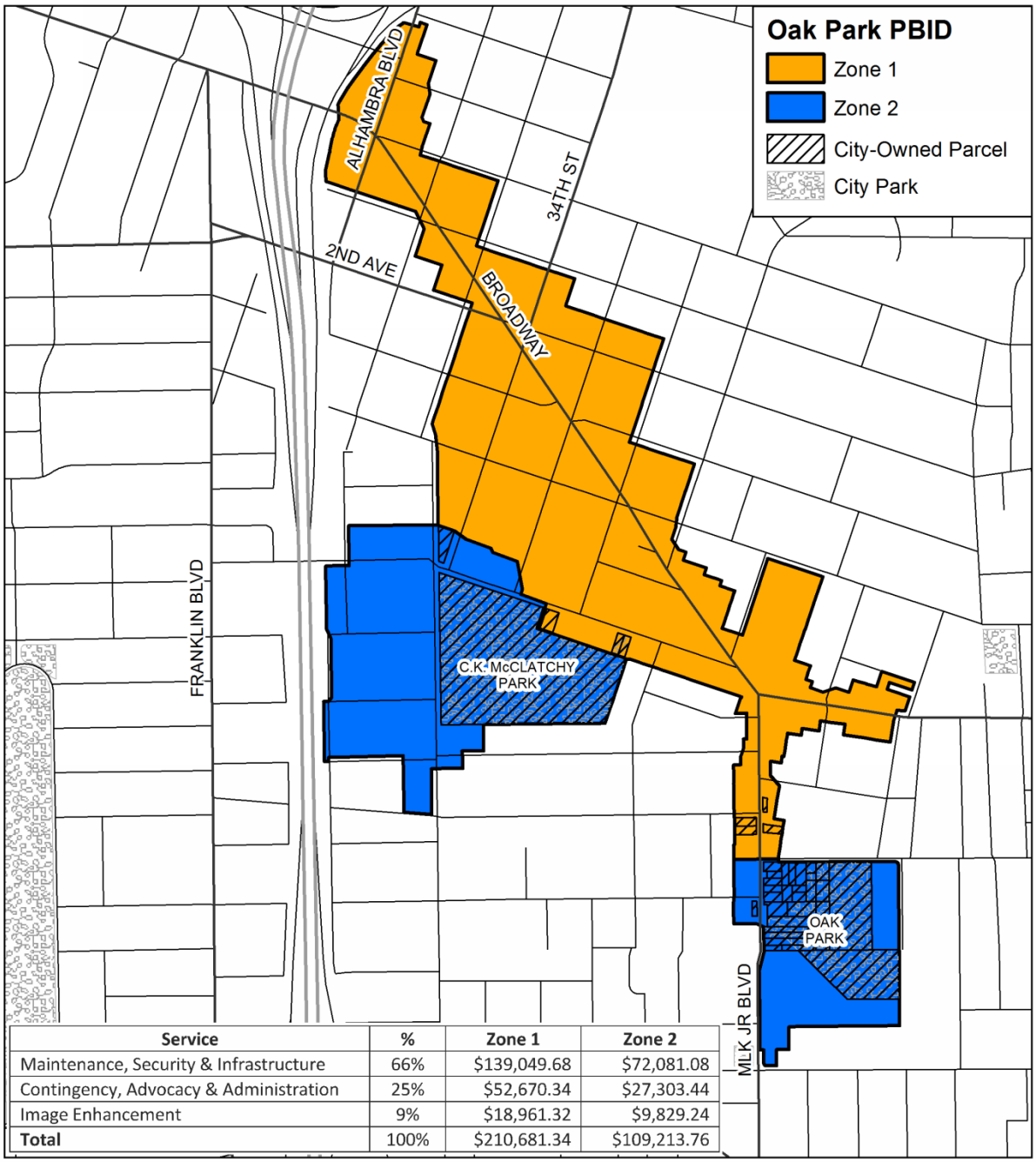
Section 9 At the public hearing, the City Council will consider all objections or protests to the proposed assessment, and any interested person will be permitted to present written or oral testimony. At the conclusion of the public hearing, all ballots submitted and not withdrawn will be tabulated in 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

Oak Park Property and Business Improvement District No. 2016-01



Service	%	Zone 1	Zone 2
Maintenance, Security & Infrastructure	66%	$139,049.68	$72,081.08
Contingency, Advocacy & Administration	25%	$52,670.34	$27,303.44
Image Enhancement	9%	$18,961.32	$9,829.24
Total	100%	$210,681.34	$109,213.76

City of SACRAMENTO Finance Department

BMueller 04/06/16

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EXHIBIT B

OAK PARK (FUND 2216)
PROPERTY AND BUISNESS IMPROVEMENT DISTRICT (PBID)
FY2016/17 DISTRICT FUND BUDGET OF THE CITY
& PARCEL ASSESSMENT

Estimated Beginning Fund Balance	-
Total Assessed to Property (Business) Owners	319,895
Total Resources	$319,895
PBID Activities	
Estimated Disbursement	317,724
Administrative Costs	
Public Improvement Financing (PIF)	
Administration	1,087
Accounting	
Administration	958
County Billing	126
Total Expenditures	$319,895
Estimated Ending Fund Balance	-
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	Zone 1 Rate	Zone 2 Rate
Standard	$0.145024	$0.048719
Public Housing	$0.07000	$0.070000
Private Tax-Exempt	$0.03710	$0.011870

2017-2026

Oak Park Property and Business Improvement District

Management District Plan and Engineer's Report

District No. 2016-01

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

May 18, 2016

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Prepared by Civitas

www.civitasadvisors.com
(800)999-7781

I. OVERVIEW

Developed by a growing coalition of property owners, the Oak Park Property and Business Improvement District (OPPBID) is a benefit assessment district whose main goal is to provide improvements and activities which constitute and convey a special benefit to assessed parcels. The OPPBID was formed on August 5, 2004 for a five (5) year term. In 2009 the OPPBID was renewed for a seven (7) year term, which expires December 31, 2016. Property owners now wish to renew the OPPBID for an additional ten (10) year term. As required by state law, property owners have created this Management District Plan (Plan) to renew the OPPBID.

Location: The renewed OPPBID includes parcels in the Oak Park neighborhood of Sacramento, as shown in detail on the map in Section IV.

Purpose: The purpose of the OPPBID is to provide activities and improvements which constitute and convey a special benefit to assessed parcels. The OPPBID will provide Maintenance, Security & Infrastructure; Advocacy & Administration; and Image Enhancement programs directly and only to assessed parcels within its boundaries.

Budget: The OPPBID annual assessment budget for the initial year of its ten (10) year operation is anticipated to be $319,895.10. 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 $376,659.62.

Cost: The annual assessment rate (cost to the parcel owner) is based on parcel size, parcel type, 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	Zone 1 Rate	Zone 2 Rate
Standard	$0.145024	$0.048719
Public Housing	$0.070000	$0.070000
Private Tax-Exempt	$0.037100	$0.011870

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

Duration: The OPPBID will have a ten (10)-year-life beginning January 1, 2017 through December 31, 2026. Before the end of the term, the petition, ballot, and City Council hearing process must be repeated for the OPPBID to be renewed.

Management: The Oak Park Business Association (Association) will continue to serve as the Owners' Association for the OPPBID.

II. BACKGROUND

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

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

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

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

The OPPBID 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 of this document.

III. ACCOMPLISHMENTS

During its first and second term, the Oak Park PBID successfully provided many activities and improvements to District properties. The OPPBID's activities and improvements supplemented City services and helped create an identity in Oak Park. The renewed OPPBID will continue building upon previous successes and improving the efficiency and effectiveness of the property-related activities and improvements it provides.

Maintenance, Security & Infrastructure

District Maintenance Crew
The District Maintenance Crew is headed by Hilary Gould. The crew is assigned to pick up litter throughout the District.

Paladin Security
The Association's Board of Directors contracted with Paladin Security to provide patrol services for the OPPBID with a focus on mitigating so-called "nuisance crimes" to aid in freeing law enforcement resources for more serious crimes in the District. The program provides four random patrols throughout each day of the week responding to calls for service by local merchants and patrons as well as assisting with nuisance crimes and calls that would otherwise remove valuable Police and Sheriff resources from their enforcement activities.

C.A.S.H. Program
The Association continues to support the C.A.S.H. Program financially and with in-kind contributions. The C.A.S.H. Program was initiated in 2002 and came to fruition in 2007. C.A.S.H. provides street-level outreach to individuals who would otherwise create a nuisance in the District and detract from commerce on assessed parcels. OPPBID property owners benefit from the C.A.S.H. Program by having the prostitution activity eradicated from the area leaving the corridor safe, clean and comfortable to tenants, employees, existing and potential customers.

Contingency, Advocacy & Administration

OPPBID advocacy efforts include:

- Publications—the Association staff produces a quarterly newsletter highlighting recent developments in the OPPBID.
- Directory—one of the Association's strategies is the Oak Park Directory. The directory is a marketing tool used to promote OPPBID businesses. The directory includes, a map of the area, a complete list of businesses in the OPPBID, and advertising space. 20,000 copies are published and distributed to area businesses as well as at community events and meetings.
- Website Development—the Association develops and maintains the www.oakparkba.com website on an ongoing basis. The website provides information on projects the Association is working on or has completed, the current Board of Directors, Association contact details, the newsletter and important meeting dates.
- Community Meetings—Association staff attend public, government and community meetings each month to gather information and listen to the goals, desires, and needs of OPPBID property

owners. In addition, staff maintains constant daily contact with OPPBID property owners through email and phone calls.

- Board Meetings—all Association Board Meetings and Executive meetings are open to the public and meeting times are posted on the Association's website.
- Association Events—Association Board Members and Staff work to bring positive events to the OPPBID. The events are designed to economically stimulate the OPPBID and provide activities, food and more to attract new tenants and customers to the District.

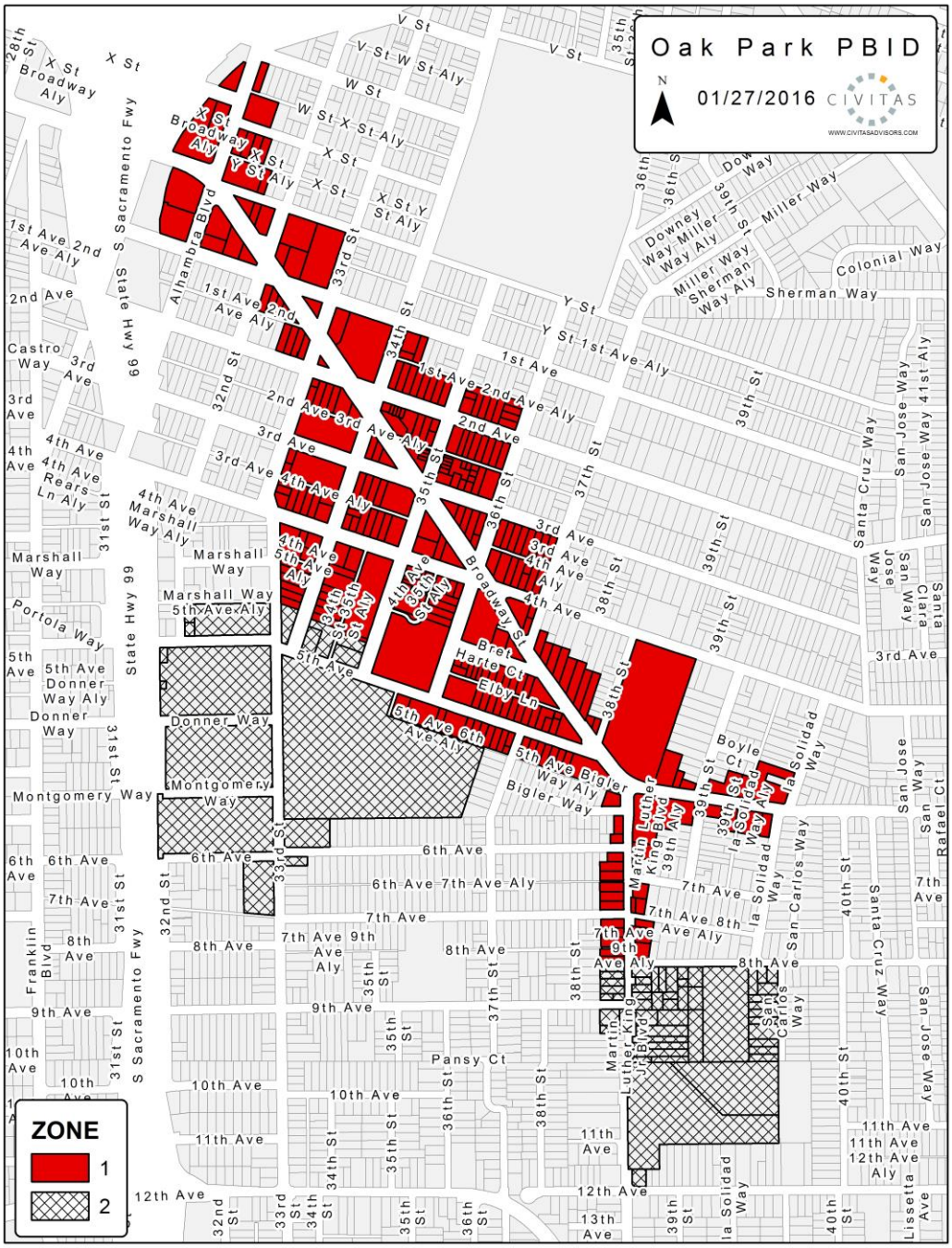
Image Enhancement

Street Signage

The Association installed 46 street light banners in the OPPBID. Along Broadway between Alhambra and Stockton Boulevard there are 22 double banners that display actual photographs or architecture in Oak Park. In addition, the Association installed several small banners on the ornamental light poles to display special events. The Association has taken one strategy used in other historic districts to install historic street sign toppers throughout the OPPBID. The street sign toppers signify a specific geographic boundary while creating a distinct sense of place.

IV. BOUNDARIES

The service area includes approximately 232 assessed properties with 107 property owners. The OPPBID boundary is illustrated by the map below. A larger map is available on request by calling (916)437-4300 or (800)999-7781.



V. SERVICE PLAN & BUDGET

A. Improvements and Activities

The OPPBID will provide supplemental improvements and activities that are above and beyond those provided by the City and other government agencies. None of the improvements and activities to be provided by the OPPBID are provided by the City or other government agencies. The improvements and activities will be provided directly and only to assessed parcels; they will not be provided to parcels that are not assessed. Each and every service is unique to the OPPBID, thus the benefits provided are particular and distinct to each assessed parcel.

The proposed activities and improvements may be described in the categories below.

1. Maintenance, Security & Infrastructure Improvements

The Maintenance, Security and Infrastructure Improvements program seeks to improve the overall safety and appearance of the OPPBID. The OPPBID will continue to provide daily maintenance crews with a visible consistent presence to visitors, business and property owners and tenants in the area. The maintenance crews will be responsive to the property owners in the OPPBID. They will also work with Sacramento City Code Enforcement to identify and remove illegal dumping. Security will be a collaborative effort between the OPPBID, Sacramento Police Department, and business and property owners. The District will be made more attractive to tenants and customers through infrastructure improvements and street maintenance. Infrastructure improvements may include but are not limited to gateway signs, lighting improvements, and future infrastructure projects, all of which will be designed to specially benefit the assessed parcels through increased commerce.

2. Advocacy, Administration & Contingency

The OPPBID will maintain representation to advance Oak Park property interests by speaking with one clear, credible, and unified voice. The OPPBID will advocate for matching funds wherever possible and will work to leverage additional money from various sources for Oak Park commercial area improvements. The OPPBID will provide property owners representation to effectively navigate through governmental processes to achieve favorable results. The OPPBID will continue to engage in business retention and attraction activities working with the Sacramento City Economic Development Department and private developers.

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

The contingency portion of the budget is included as a buffer to account for delinquent assessments. If any funds allocated to the contingency are collected, they may be used as a reserve. Changes in parcel data, increasing service costs, delinquencies, and other issues may change the revenue and expenses. The reserve, if any, is intended to buffer the organization for unexpected changes in revenue, and allow the OPPBID to fund other program expenses or renewal costs. If at the end of the District's term there are funds remaining and property owners wish to renew, those funds may be used for the costs of renewing the District.

3. Image Enhancement

The OPPBID will have a voice in the planning and implementation of various streetscape and physical improvement projects in the District. The OPPBID will conduct a marketing and promotional program to attract potential businesses and new visitors to the area, including banners and events. The OPPBID will partner with the city, local associations and groups with events in the community that will promote the mutually shared goals of making the community safe and more attractive in order to promote and attract new businesses to the assessed parcels.

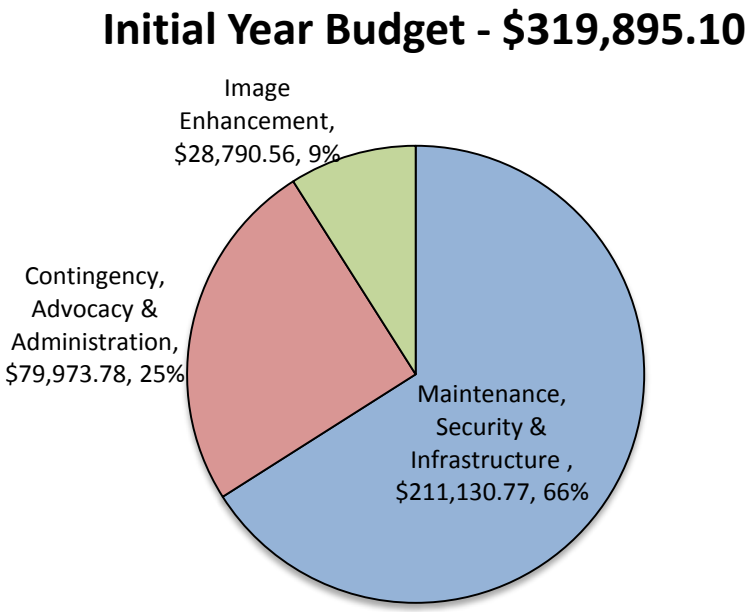
B. Annual Budget

A projected ten (10) year budget for the OPPBID is provided below. The overall budget shall remain consistent with this Plan. In the event of a legal challenge, assessment funds may be used to defend the OPPBID. The annual budget is based on the following 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 Association shall annually have the ability to re-allocate up to fifteen percent (15%) of the budget allocation by line item within the budgeted categories. Any change will be submitted 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 Association and will vary each year. The projections below illustrate the maximum annual three percent (3%) increase for all budget items. Other than funds spent on district-wide activities and improvements that cannot be allocated to a specific zone, assessment funds collected in each Benefit Zone may only be used to provide activities and improvements to assessed parcels in that particular Benefit Zone, they may not be used to provide activities and improvements in other Benefit Zones. This Plan recognizes that there will be activities and improvements provided to the district-at-large; those activities and improvements will be paid for by revenue provided from each zone.
4. If there are contingency funds collected and they remain at the end of the OPPBID's term, those funds may be used for the costs of renewing the OPPBID. If the OPPBID is not renewed, funds shall be used in accordance with this Plan or returned to parcel owners pursuant to Streets and Highways Code section 36671.

C. Assessment Budget

The total improvement and activity budget for 2017 that is funded by property assessments is $319,895.10.



D. Zone Budgets

The budget for 2017, broken down by zone, is below.

Service	%	Zone 1	Zone 2
Maintenance, Security & Infrastructure	66%	$139,049.68	$72,081.08
Contingency, Advocacy & Administration	25%	$52,670.34	$27,303.44
Image Enhancement	9%	$18,961.32	$9,829.24
Total	100%	$210,681.34	$109,213.76

E. Annual Maximum Assessment Budget

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

Year	Maintenance, Security & Infrastructure	Contingency, Advocacy & Administration	Image Enhancement	Total Budget
2017	$211,130.77	$79,973.78	$28,790.56	$319,895.10
2018	$217,464.69	$82,372.99	$29,654.28	$329,491.95
2019	$223,988.63	$84,844.18	$30,543.90	$339,376.71
2020	$230,708.29	$87,389.50	$31,460.22	$349,558.01
2021	$237,629.54	$90,011.19	$32,404.03	$360,044.75
2022	$244,758.42	$92,711.52	$33,376.15	$370,846.10
2023	$252,101.18	$95,492.87	$34,377.43	$381,971.48
2024	$259,664.21	$98,357.66	$35,408.76	$393,430.62
2025	$267,454.14	$101,308.39	$36,471.02	$405,233.54
2026	$275,477.76	$104,347.64	$37,565.15	$417,390.55

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 OPPBID as defined in Streets and Highways Code §36614.5. The City Council has determined that the Oak Park Business Association will continue to serve as the Owners' Association for the OPPBID.

A majority of the Board of Directors of the Association must be parcel owners paying the assessment. In addition, the Board of Directors must represent a variety of interests within the OPPBID and respond to the needs of all properties within the OPPBID.

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 must act as a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of the Association's 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 Association shall present an annual report at the end of each year of operation to the City Council pursuant to Streets and Highways Code §36650. The annual report is a prospective report for the upcoming year and must include:

1. Any proposed changes in the boundaries of the OPPBID 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 XIIID of the California Constitution. Article XIIID provides that "only special benefits are assessable,"[1] and requires the City "separate the general benefits from the special benefits conferred on a parcel."[2] Special benefits are a "particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public-at-large."[3] Conversely, a general benefit is "conferred on real property located in the district or to the public-at-large."[4] Assessment law also mandates that "no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."[5]

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

A. Separation of General and Special Benefits

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

1. General Benefits

Unlike special benefits, which are conferred directly and only upon assessed parcels, a general benefit is conferred on the general public or non-assessed parcels. Existing City and other public services, which are provided to every person and parcel, everywhere within the City, are an example of a general benefit. Although the District's boundaries have been narrowly drawn and programs have been carefully designed to provide special benefits, and 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."[6] "Generally, this separation and quantification of general and special benefits must be accomplished by apportioning the cost of a service or improvement between the two and assessing property owners only for the portion of the cost representing special benefits."[7] The first step that must be undertaken 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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[1] Cal. Const., art. XIII D, §4(a)
[2] Cal. Const., art. XIII D, §4(a)
[3] Id, §2(i)
[4] Cal Const., art XIII D §2(i)
[5] Cal. Const., art. XIII D, §4(a)
[6] Cal. Const., art XIII D §4(a)
[7] Golden Hill Neighborhood Assn. v. City of San Diego (2011) 199 Cal. App. 4th 416

General Benefit to the Public-at-Large

Although the programs are narrowly designed and carefully implemented to benefit the assessed parcels, and only provided directly to assessed parcels, they will generate a general benefit to the public-at-large within the District. 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."[8] 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."[9] 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."[10] Thus, although there may be some incidental benefit to persons using the assessed parcels, that incidental benefit is not considered general benefit because it is inherently produced by activities that provide special benefits to the assessed parcels.

Surveys conducted in other districts have found that approximately 97.3% of pedestrian traffic within PBID boundaries is engaged in business on assessed parcels within the District, while approximately 2.7% is simply passing through[11]. The 2.7% of traffic passing through does not have any connection to the assessed parcels, and therefore does not represent a special benefit to the assessed parcels. The 2.7% will, however, receive a derivative and indirect general benefit as a result of the activities and improvements being provided in the District that they are passing through. Therefore, it is estimated that 2.7% of the benefit created by the District's maintenance, security, infrastructure, advocacy, contingency, image enhancement and related administration services is provided 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 will be paid for with funds not obtained through assessments. Using the 2.7% figure, based on the 2017 budget, the value of this general benefit to the public-at-large is $10,169.81 ($376,659.62 *.027).

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-at-large will be paid for with funds not obtained through assessments. The total value of the general benefit provided to the public-at-large not utilizing the assessed parcels is 2.7% of the total budget.

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;"[12] however, the California Court of Appeals has stated that "services specifically intended for assessed parcels concomitantly confer collateral general benefits to surrounding properties."[13] It is reasonable to

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[8] Streets and Highways Code section 366601(h)(2)

[9] Ibid

[10] Streets and Highways Code section 36622(k)(2)

[11] Surveys conducted in: North Park, San Diego (January 2015); Mack Road, Sacramento (July 2014); and Sunrise MarketPlace, Citrus Heights (December 2013)

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

[13] Beutz v. Riverside (2010) 184 Cal.App.4th 1516

conclude that increased maintenance, security, infrastructure, image enhancement and advocacy 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,"[14] 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.[15] 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 $376,659.62. After reducing the budget by the general benefit to the public-at-large ($10,169.81), the remaining benefit to parcels is $366,489.81. 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 activities and improvements, 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 affect parcels as a whole, parcel size is an appropriate measure of the relative general benefit received by adjacent parcels and will be used in the below calculations by category for all parcels.

There are 155 parcels within the District boundaries that are not assessed. These parcels have been assigned a benefit factor as described below.

Maintenance, Security & Infrastructure

Maintenance, security and infrastructure activities and improvements will be provided directly and only to assessed parcels. Within the District boundaries, activities and improvements 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, activities and improvements will only be provided to the side of the street that fronts assessed parcels within the District boundaries. It is, however, reasonable to conclude that parcels abutting the non-serviced side of the street will receive spill-over benefits.

Since parcels along each side of the street receive 50% of the benefit provided by the service, and the non-assessed side of the street will not be serviced, it is our professional estimation that parcels adjacent to the District will receive one-half of the standard benefit, or one-quarter of the total benefit provided to similarly-zoned inside parcels (50% x 50% = 25%). Based on this calculation, adjacent commercial parcels would have a benefit factor of 0.25 (1.00 x 25%).

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

[14] Streets and Highways Code section 36622(k)(2)
[15] Tiburon v. Bonander (2009) 180 Cal.App.4th 1057, 1077

Maintenance, Security & Infrastructure

Location & Use	Parcel Square Footage[1]	Benefit Factor[2]	Benefit Units[3]	Benefit Percent[4]	Benefit Value[5]	Special Benefit	General Benefit
Inside Parcels (Assessed)							
Zone 1: Standard	1,218,659	1.00	1,218,659	25.12%	$61,361.03	$61,361.03	
Zone 1: Tax Exempt	535,681	1.00	535,681	11.04%	$26,972.22	$26,972.22	
Zone 1: Public Housing	201,041	1.00	201,041	4.14%	$10,122.67	$10,122.67	
Zone 2: Standard	2,228,776	1.00	2,228,776	45.94%	$112,221.70	$112,221.70	
Zone 2: Tax Exempt	0	1.00	0	0.00%	$0.00	$0.00	
Zone 2: Public Housing	9,000	1.00	9,000	0.19%	$453.16	$453.16	
Adjacent Parcels							
Zone 1: Commercial	183,233	0.25	45,808	0.94%	$2,306.50		$2,306.50
Zone 1: Tax Exempt	63,686	0.25	15,922	0.33%	$801.67		$801.67
Zone 1: Public Housing	17,362	0.25	4,341	0.09%	$218.55		$218.55
Zone 1: Non-Assessed	681795	0.25	170,449	3.51%	$8,582.31		$8,582.31
Zone 1: Inside Non-Assessed	604127	0.25	151,032	3.11%	$7,604.64		$7,604.64
Zone 2: Commercial	248,969	0.25	62,242	1.28%	$3,133.98		$3,133.98
Zone 2: Tax Exempt	17,365	0.25	4,341	0.09%	$218.59		$218.59
Zone 2: Public Housing	0	0.25	0	0.00%	$0.00		$0.00
Zone 2: Non-Assessed	736770	0.25	184,193	3.80%	$9,274.33		$9,274.33
Zone 2: Inside Non-Assessed	79276	0.25	19,819	0.41%	$997.91		$997.91
Subtotal				100.00%	$244,269.24	$211,130.77	$33,138.47

[1] Parcel Square Footage = the total square footage for each parcel location & use
[2] Benefit Factor = The benefit ratio described in the paragraph above for each parcel location & use
[3] Benefit Units = The linear feet multiplied by the benefit factor for each parcel location & use
[4] Benefit Percentage = The benefit units for each parcel location & use divided by the total benefit units for the District
[5] Benefit Value = The total Maintenance, Security & Infrastructure activities and improvements budget less General Benefit to the Public-at-Large multiplied by the benefit percentage for each parcel location & use

Image Enhancement

Image enhancement services will be provided directly to the assessed parcels. These services differ from the safety, maintenance and infrastructure services in that they feature the assessed parcels, but are not provided directly on the assessed parcels. 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 activities and improvements 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%). Calculations are shown on the next page.

Image Enhancement

Location & Use	Parcel Square Footage[1]	Benefit Factor[2]	Benefit Units[3]	Benefit Percent[4]	Benefit Value[5]	Special Benefit	General Benefit
Zone 1: Standard	1,218,659	1.00	1,218,659	27.35%	$8,367.41	$8,367.41	
Zone 1: Tax Exempt	535,681	1.00	535,681	12.02%	$3,678.03	$3,678.03	
Zone 1: Public Housing	201,041	1.00	201,041	4.51%	$1,380.36	$1,380.36	
Zone 2: Standard	2,228,776	1.00	2,228,776	50.01%	$15,302.96	$15,302.96	
Zone 2: Tax Exempt	0	1.00	0	0.00%	$0.00	$0.00	
Zone 2: Public Housing	9,000	1.00	9,000	0.20%	$61.79	$61.79	
Adjacent Parcels	-		-	-	-		
Zone 1: Commercial	183,233	0.10	18,323	0.41%	$125.81		$125.81
Zone 1: Tax Exempt	63,686	0.10	6,369	0.14%	$43.73		$43.73
Zone 1: Public Housing	17,362	0.10	1,736	0.04%	$11.92		$11.92
Zone 1: Non-Assessed	681795	0.10	68,180	1.53%	$468.13		$468.13
Zone 1: Inside Non-Assessed	604127	0.10	60,413	1.36%	$414.80		$414.80
Zone 2: Commercial	248,969	0.10	24,897	0.56%	$170.94		$170.94
Zone 2: Tax Exempt	17,365	0.10	1,737	0.04%	$11.92		$11.92
Zone 2: Public Housing	0	0.10	0	0.00%	$0.00		$0.00
Zone 2: Non-Assessed	736770	0.10	73,677	1.65%	$505.87		$505.87
Zone 2: Inside Non-Assessed	79276	0.10	7,928	0.18%	$54.43		$54.43
Subtotal				100.00%	$30,598.11	$28,790.56	$1,807.55

[1] Parcel Square Footage = the total square footage for each parcel location & use
[2] Benefit Factor = The benefit ratio described in the paragraph above for each parcel location & use
[3] Benefit Units = The linear feet multiplied by the benefit factor for each parcel location & use
[4] Benefit Percentage = The benefit units for each parcel location & use divided by the total benefit units for the District
[5] Benefit Value = The total Maintenance, Security & Infrastructure activities and improvements budget less General Benefit to the Public-at-Large multiplied by the benefit percentage for each parcel location & use

Contingency, Advocacy & Administration

Unlike maintenance, security, and infrastructure, the contingency, advocacy and administration activities and improvements are not provided via physical patrols or installations within the District. Rather, the contingency, advocacy 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 activities and improvements 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%).

	Special Benefit To Parcels	General Benefit To Parcels	Total Parcel Benefit
Maint. Security, & Infrast.	$211,130.77	$33,138.47	$244,269.24
Image Enhancement	$28,790.56	$1,807.55	$30,598.11
Total	$239,921.33	$34,946.03	$274,867.36
% Benefit to Parcels	87.29%	12.71%	100.00%
Contingency Budget	$79,973.78	$11,648.68	$91,622.46

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.

Service Provided	General Benefit to Parcels
Maintenance, Security & Infrastructure	$33,138.47
Contingency, Advocacy & Administration	$11,648.68
Image Enhancement	$1,807.55
TOTAL	$46,594.70

Total General Benefit

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

Service Provided	General Benefit to Public	General Benefit to Parcels	Total General Benefit
Maintenance, Security & Infrastructure	$6,712.07	$33,138.47	$39,850.55
Contingency, Advocacy & Administration	$2,542.45	$11,648.68	$14,191.13
Image Enhancement	$915.28	$1,807.55	$2,722.84
TOTAL	$10,169.81	$46,594.70	$56,764.51

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, $56,764.51. 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."[16]

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

[16] Streets and Highways Code section 36632(a)

of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided."[17] Further, "no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."[18] Special benefit "includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed."[19]

To determine the total special benefit value to be conveyed to the assessed parcels, we deduct the general benefit value ($56,764.51) from the total value of the services and improvements ($376,659.62). The remaining $319,895.10 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."[20]

Service Provided	Total Benefit Value	General Benefit Value	Special Benefit to Assessed Parcels
Maintenance, Security & Infrastructure	$250,981.32	$39,850.55	$211,130.77
Contingency, Advocacy & Administration	$94,164.91	$14,191.13	$79,973.78
Image Enhancement	$31,513.40	$2,722.84	$28,790.56
TOTAL	$376,659.62	$56,764.51	$319,895.10

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 activities and improvements, level of activities and improvements, and quantity of activities and improvements are all relative to these variables; thus the special benefit provided to each parcel by the activities and improvements can be proportionally measured using these variables.

Determination of Assessment Rates

Each of the variables used relates directly to the service level and special benefit provided to each parcel.

Parcel Size

"Because not all parcels in the district are identical in size…some will receive more special benefit than others."[21] 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.

[17] Cal. Const., art XIII D §4(a)
[18] Ibid
[19] Streets and Highways Code section 36615.5
[20] *Tiburon v. Bonander* (2009) 180 Cal.App.4th 1057
[21] *Dahms v. Downtown Pomona* (2009) 173 Cal.App.4th 1201

Use

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, or a public housing parcel, 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 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.

Benefit Zone

The District has been divided into two benefit zones, corresponding with the frequency and level of services provided to the parcels in each respective benefit zone. Zone 1 is the commercial core of the district, with a high level of vehicle and pedestrian traffic and commercial activity. Zone 2 will benefit from the District's services, but because it is less heavily trafficked and has less commercial activity, it will benefit from a lower, less intensive frequency of services.

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.

Parcel Group	Initial Parcel Size Budget		Parcel Square Footage		Initial Parcel Assessment Rate ($/sqft/yr)
Zone 1 Standard	$176,734.80	÷	1,218,659	=	$0.145024
Zone 1 Private Tax-Exempt	$19,873.77	÷	535,681	=	$0.037100
Zone 1 Public Housing	$14,072.87	÷	201,041	=	$0.070000
Zone 2 Standard	$108,583.74	÷	2,228,776	=	$0.048719
Zone 2 Private Tax-Exempt*	$0.00	÷	0	=	$0.011870
Zone 2 Public Housing	$630.00	÷	9,000	=	$0.070000

*There are currently no private tax-exempt parcels in Zone 2. This rate was determined based on the proportional assessment rates for Zone 1 and is commensurate with the expected benefit any private tax-exempt parcels in Zone 2 would receive in the future.

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 4. If you would like more information about parcel assessments, please call Civitas at (916)437-4300 or (800)999-7781.

Parcel Type	Initial Parcel Assessment Rate ($/sqft/yr)	
	Zone 1	Zone 2
Standard	$0.145024	$0.048719
Private Tax-Exempt	$0.037100	$0.011870
Public Housing	$0.070000	$0.070000

Sample assessment calculations are shown in Appendix 5.

2. Privately-Owned Tax-Exempt Parcels

Because they do not have a commercial component, private parcels or the portion of a private parcel that is tax-exempt, as shown on the County Assessor's records, will be assessed at the private tax-exempt rates shown in the table above. These parcels will receive and benefit from maintenance services which will make them cleaner and safer. However, they benefit to a lesser degree than parcels with for profit businesses because they do not enjoy the benefit of increased profits resulting from increased commerce, created by District services including marketing, signage, and business attraction. Since privately-owned tax-exempt parcels will not benefit from District programs designed to increase profitable commercial activity, it is our professional estimation that these parcels will receive twenty-five percent (25%) of the benefit conferred to standard parcels. Thus, privately-owned tax-exempt parcels will be assessed twenty-five percent (25%) of the standard parcel rate. Parcels that are partially tax-exempt will be assessed the tax-exempt rate on the portion of the parcel that is tax-exempt, and the standard rate on the portion of the parcel that is not exempt. In other words, the portion of a tax-exempt parcel that is not tax-exempt will be assessed at the standard rate. For example, if a parcel is 60% tax-exempt, it will pay the tax-exempt rate on 60% of its square footage, and the standard rate on the remaining 40% of its square footage. Sample parcel calculations for tax-exempt parcels are shown in Appendix 5.

3. Public Housing

"Public Housing" is described in this document as a publicly owned housing parcel, as shown on the County Assessor's records. Because "Public Housing" does not have a commercial component public housing parcels will be assessed at the public housing rate shown in the table below. These parcels will receive and benefit from maintenance services which will make them cleaner and safer. However, because public housing parcels are used twenty-four hours a day seven days a week, they will require more intensive provision of District services than private tax-exempt parcels that are only used for a limited period of time per day. They benefit to a lesser degree than parcels with for profit businesses because they do not enjoy the benefit of increased profits resulting from increased commerce, created by District services including marketing, signage, and business attraction. Since public housing parcels will not benefit from District programs designed to increase profitable commercial activity but are used twenty-four hours a day seven days a week, it is our profession estimation that these parcels will receive approximately fifty percent (50%) of the benefit conferred to standard parcels. Thus, public housing parcels will be assessed approximately fifty percent (50%) of the standard parcel rate.

4. Non-Assessed Parcels

There are 155 parcels within the District that will not be assessed. These parcels are neither commercial nor privately-owned tax exempt 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."[22] The services and improvements to be provided are designed to specially benefit commercial and privately-owned tax exempt 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

[22] Streets and Highways Code § 36632(c)

148 residential parcels within the District that will not be assessed, and 5 residential common areas appurtenant to those residential parcels that will also not be assessed.

- Miscellaneous: One parcel, APN 01301530400000, is a parcel with no commercial activity, nor does it have the potential to be used for commercial activity. This parcel has the use code MSMALA which is described as parcels that are too small or too irregularly shaped for any foreseeable use. Because this parcel cannot be used, it cannot receive services and therefore will not be assessed.
- Road: Two parcels, APNs 01004200280000 and 01401730190000, are parcels with no commercial activity, nor do they have the potential to be used for commercial activity. These parcels are parcelized roads, which is unique in that the remaining roads in the district are not parcelized.

5. Public Parcels

The California Constitution provides that, "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."[23] There are publicly owned parcels in the District, and none of their agencies have demonstrated that those parcels in fact receive no special benefit. The publicly owned parcels in the District will receive and benefit from the District's activities and improvements, thus they will be assessed at the standard rate applicable to their respective benefit zone.

6. Changes in Data

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

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

C. Assessment Ballot

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

D. Time and Manner for Collecting Assessments

As provided by State Law, the OPPBID 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 Association. Existing laws for enforcement and appeal of property taxes, including penalties and interest, apply to the OPPBID assessments.

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[23] Cal. Const., art XIII D §4(c)

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 Oak Park Property and Business Improvement District will receive a special benefit over and above the general benefits conferred and that the amount of the assessment is no greater than the proportional special benefits conferred on each assessed parcel, as described in this Engineer's Report.

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

Ross Peabody
State of California
Registered Civil Engineer

5-18-2016
Date

REGISTERED PROFESSIONAL ENGINEER
ROSS E. PEABODY
No. C 51090
Exp. 9-30-17
CIVIL
STATE OF CALIFORNIA

This Engineer's Report is intended to be distributed as part of the Management District Plan in its entirety, including the Boundary Description (Section III), the Assessment Calculation Table (Appendix 2), and the Boundary Map (Appendix 3). Reproduction and distribution of only Section VII of this Management District Plan violates the intent of this stamp and signature.

APPENDIX 1 – PBID LAW

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 (2016)

**** This document is current through the 2016 Supplement ****
(All 2015 legislation)

CHAPTER 1. General Provisions [36600 - 36617]

ARTICLE 1. Declarations [36600 - 36604]

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; Legislative guidance
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.

ARTICLE 2. Definitions [36606 - 36616]

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.

ARTICLE 3. Prior Law [36617- 36617.]

36617. Alternate method of financing certain improvements and activities; Effect on other provision
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.

CHAPTER 2. Establishment [36620 - 36630]

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 proceeding; 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 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.

CHAPTER 3. Assessments [36631 - 36637]

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; Adopting of resolution of intention
(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.

CHAPTER 3.5. Financing [36640- 36640.]

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.

CHAPTER 4. Governance [36650 - 36651]

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, maintenance, 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.

CHAPTER 5. Renewal [36660- 36660.]

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.

CHAPTER 6. Disestablishment [36670 - 36671]

36670. Circumstances permitting disestablishment of district; Procedure
(a) Any district established or extended pursuant to the provisions of this part, where there is no indebtedness, outstanding and unpaid, incurred to accomplish any of the purposes of the district, may be disestablished by resolution by the city council in either of the following circumstances:
(1) If the city council finds there has been misappropriation of funds, malfeasance, or a violation of law in connection with the management of the district, it shall notice a hearing on disestablishment.
(2) During the operation of the district, there shall be a 30-day period each year in which assessees may request disestablishment of the district. The first such period shall begin one year after the date of establishment of the district and shall continue for 30 days. The next such 30-day period shall begin two years after the date of the establishment of the district. Each successive year of operation of the district shall have such a 30-day period. Upon the written petition of the owners or authorized representatives of real property or the owners or authorized representatives of businesses in the area who pay 50 percent or more of the assessments levied, the city council shall pass a resolution of

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

36671. Refund of remaining revenues upon disestablishment 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	01002510200000	1	15360	$0.145024	$2,227.57	
2	01002520190000	1	11600	$0.145024	$1,682.28	
3	01002520200000	1	12800	$0.145024	$1,856.31	
4	01002520210000	1	33020	$0.145024	$4,788.69	
5	01002540010000	1	6534	$0.000000	$0.00	1
6	01002540200000	1	22365	$0.145024	$3,243.46	
7	01002550010000	1	6970	$0.145024	$1,010.82	
8	01002550020000	1	6390	$0.145024	$926.70	
9	01002550030000	1	6390	$0.145024	$926.70	
10	01002550040000	1	6534	$0.000000	$0.00	1
11	01002550120000	1	5227	$0.000000	$0.00	1
12	01002550160000	1	26800	$0.145024	$3,886.64	
13	01003010090000	1	35340	$0.037100	$1,311.11	3
14	01003010140000	1	28223	$0.037100	$1,047.07	3
15	01003030030000	1	4632	$0.145024	$671.75	
16	01003030040000	1	11538	$0.145024	$1,673.29	
17	01003030050000	1	6480	$0.145024	$939.76	
18	01003040020000	1	5775	$0.145024	$837.51	
19	01003040030000	1	11575	$0.145024	$1,678.65	
20	01003040090000	1	9000	$0.145024	$1,305.22	
21	01003040110000	1	15450	$0.145024	$2,240.62	
22	01003060080000	1	15360	$0.037100	$569.86	3
23	01003060090000	1	6534	$0.037100	$242.41	3
24	01003060110000	1	51401	VARIES	$2,017.92	3
25	01003060140000	1	25600	$0.037100	$949.76	3
26	01003070010000	1	4915	$0.037100	$182.35	3
27	01003080010000	1	5960	$0.145024	$864.34	
28	01003080020000	1	5275	$0.145024	$765.00	
29	01003080030000	1	4057	$0.145024	$588.36	
30	01003080040000	1	2874	$0.145024	$416.80	
31	01003080050000	1	2030	$0.145024	$294.40	

32	01003080060000	1	4736	$0.145024	$686.83	
33	01003080080000	1	6098	$0.000000	$0.00	[1]
34	01003080090000	1	6098	$0.000000	$0.00	[1]
35	01003080140000	1	125	$0.145024	$18.13	
36	01003080150000	1	5734	$0.145024	$831.57	
37	01003120010000	1	13952	$0.145024	$2,023.37	
38	01003120150000	1	69696	$0.145024	$10,107.59	
39	01003130010000	1	1241	$0.145024	$179.97	
40	01003150010000	1	3200	$0.145024	$464.08	
41	01003150020000	1	8800	$0.145024	$1,276.21	
42	01003150030000	1	6098	$0.000000	$0.00	[1]
43	01003150110000	1	6000	$0.145024	$870.14	
44	01003150120000	1	6000	$0.145024	$870.14	
45	01003150130000	1	6098	$0.000000	$0.00	[1]
46	01003150140000	1	6000	$0.145024	$870.14	
47	01003150150000	1	6000	$0.145024	$870.14	
48	01003150160000	1	6000	$0.145024	$870.14	
49	01003150170000	1	6000	$0.145024	$870.14	
50	01003150180000	1	6000	$0.145024	$870.14	
51	01003220130000	1	3485	$0.000000	$0.00	[1]
52	01003220140000	1	3485	$0.000000	$0.00	[1]
53	01003220150000	1	3485	$0.000000	$0.00	[1]
54	01003220160000	1	3485	$0.000000	$0.00	[1]
55	01003220170000	1	6000	$0.145024	$870.14	
56	01003220180000	1	6000	$0.145024	$870.14	
57	01003220190000	1	6000	$0.145024	$870.14	
58	01003220210000	1	5600	$0.145024	$812.13	
59	01003220220000	1	2614	$0.145024	$379.09	
60	01003220240000	1	7700	$0.145024	$1,116.68	
61	01003730010000	1	3920	$0.000000	$0.00	[1]
62	01003730020000	1	2000	$0.145024	$290.05	
63	01003730030000	1	5913	$0.145024	$857.53	
64	01003730040000	1	6000	$0.145024	$870.14	
65	01003730050000	1	6098	$0.000000	$0.00	[1]
66	01003730080000	1	4840	$0.145024	$701.92	

67	01003730170000	1	47916	$0.037100	$1,777.68	3
68	01003730180000	1	9600	$0.145024	$1,392.23	
69	01003740010000	1	2840	$0.000000	$0.00	1
70	01003740020000	1	3160	$0.037100	$117.24	3
71	01003740080000	1	4356	$0.145024	$631.72	
72	01003740090000	1	7405	$0.145024	$1,073.90	
73	01003740100000	1	6098	$0.000000	$0.00	1
74	01003740110000	1	6098	$0.000000	$0.00	1
75	01003740120000	1	6098	$0.000000	$0.00	1
76	01003740130000	1	6098	$0.000000	$0.00	1
77	01003740140000	1	4792	$0.000000	$0.00	1
78	01003740150000	1	3049	$0.145024	$442.18	
79	01003740160000	1	2614	$0.000000	$0.00	1
80	01003740170000	1	42000	$0.037100	$1,558.20	3
81	01003750050000	1	6098	$0.145024	$884.36	
82	01003750060000	1	6000	$0.145024	$870.14	
83	01003750090000	1	3191	$0.145024	$462.77	
84	01003750100000	1	2817	$0.145024	$408.53	
85	01003760010000	1	5227	$0.145024	$758.04	
86	01003760020000	1	3669	$0.145024	$532.09	
87	01003760050000	1	3897	$0.145024	$565.16	
88	01003770010000	1	6000	VARIES	$818.34	3
89	01003770020000	1	6000	$0.145024	$870.14	
90	01003770030000	1	6000	$0.145024	$870.14	
91	01003770040000	1	6098	$0.000000	$0.00	1
92	01003770090000	1	6098	$0.000000	$0.00	1
93	01003770100000	1	6098	$0.000000	$0.00	1
94	01003770110000	1	6000	$0.145024	$870.14	
95	01003770120000	1	6098	$0.000000	$0.00	1
96	01003770130000	1	3049	$0.000000	$0.00	1
97	01003770140000	1	6000	$0.145024	$870.14	
98	01003770150000	1	2614	$0.000000	$0.00	1
99	01003770160000	1	2614	$0.000000	$0.00	1
100	01003770170000	1	12013	$0.145024	$1,742.17	
101	01003770180000	1	23378	$0.145024	$3,390.37	

102	01003810010000	1	9148	$0.145024	$1,326.68	
103	01003810020000	1	4356	$0.000000	$0.00	1
104	01003810030000	1	4500	$0.000000	$0.00	1
105	01003810040000	1	6098	$0.000000	$0.00	1
106	01003810050000	1	6098	$0.000000	$0.00	1
107	01003810060000	1	6098	$0.000000	$0.00	1
108	01003810070000	1	6000	$0.037100	$222.60	3
109	01003810080000	1	6000	VARIES	$235.55	3
110	01003810110000	1	6098	$0.037100	$226.24	
111	01003810190000	1	12197	VARIES	$834.25	3
112	01003820010000	1	4505	$0.145024	$653.33	
113	01003820020000	1	3938	$0.145024	$571.10	
114	01003820030000	1	5052	$0.145024	$732.66	
115	01003820040000	1	6519	$0.145024	$945.41	
116	01003820050000	1	4792	$0.145024	$694.96	
117	01003820060000	1	2553	$0.145024	$370.25	
118	01003830030000	1	5096	$0.145024	$739.04	
119	01003830120000	1	12407	$0.145024	$1,799.31	
120	01003830130000	1	10200	$0.145024	$1,479.24	
121	01003830140000	1	8253	$0.145024	$1,196.88	
122	01003850010000	1	6098	$0.000000	$0.00	1
123	01003850020000	1	5663	$0.000000	$0.00	1
124	01003850030000	1	6098	$0.000000	$0.00	1
125	01003850040000	1	6098	$0.000000	$0.00	1
126	01003850050000	1	6098	$0.145024	$884.36	
127	01003850060000	1	6098	$0.000000	$0.00	1
128	01003850070000	1	6098	$0.000000	$0.00	1
129	01003850080000	1	6098	$0.000000	$0.00	1
130	01003850090000	1	6098	$0.000000	$0.00	1
131	01003850100000	1	6098	$0.000000	$0.00	1
132	01003850120000	1	6000	$0.145024	$870.14	
133	01003850130000	1	6098	$0.000000	$0.00	1
134	01003850140000	1	8769	$0.145024	$1,271.72	
135	01003850150000	1	7185	$0.145024	$1,042.00	
136	01003850160000	1	2614	$0.000000	$0.00	1

137	01003850170000	1	3485	$0.000000	$0.00	[1]
138	01004200010000	1	2170	$0.000000	$0.00	[1]
139	01004200020000	1	944	$0.000000	$0.00	[1]
140	01004200030000	1	1001	$0.000000	$0.00	[1]
141	01004200040000	1	1002	$0.000000	$0.00	[1]
142	01004200050000	1	1164	$0.000000	$0.00	[1]
143	01004200060000	1	9899	$0.145024	$1,435.59	
144	01004200070000	1	5893	$0.145024	$854.63	
145	01004200080000	1	958	$0.000000	$0.00	[1]
146	01004200090000	1	952	$0.000000	$0.00	[1]
147	01004200100000	1	958	$0.000000	$0.00	[1]
148	01004200110000	1	1040	$0.000000	$0.00	[1]
149	01004200120000	1	1017	$0.000000	$0.00	[1]
150	01004200130000	1	1021	$0.000000	$0.00	[1]
151	01004200140000	1	1449	$0.000000	$0.00	[1]
152	01004200150000	1	4443	$0.145024	$644.34	
153	01004200160000	1	3331	$0.000000	$0.00	[1]
154	01004200170000	1	2026	$0.145024	$293.82	
155	01004200180000	1	2271	$0.145024	$329.35	
156	01004200190000	1	1325	$0.145024	$192.16	
157	01004200200000	1	1244	$0.145024	$180.41	
158	01004200210000	1	1081	$0.145024	$156.77	
159	01004200220000	1	1080	$0.145024	$156.63	
160	01004200230000	1	7834	$0.000000	$0.00	[2]
161	01004200240000	1	2069	$0.000000	$0.00	[2]
163	01004200260000	1	1340	$0.000000	$0.00	[2]
165	01301330200000	2	3920	$0.048719	$190.98	
166	01301330210000	2	2614	$0.048719	$127.35	
167	01301330220000	2	2178	$0.048719	$106.11	
168	01301330250000	2	71003	$0.048719	$3,459.20	
169	01301360010000	2	3500	$0.048719	$170.52	
170	01301360050000	2	1742	$0.048719	$84.87	
171	01301360150000	2	210830	$0.048719	$10,271.43	
172	01301410030000	1	6098	$0.000000	$0.00	[1]
173	01301410040000	1	6440	$0.145024	$933.95	

174	01301410050000	1	5635	$0.145024	$817.21	
175	01301410060000	1	7067	$0.145024	$1,024.88	
176	01301410070000	1	3049	$0.145024	$442.18	
177	01301410080000	1	3485	$0.145024	$505.41	
178	01301410090000	1	6098	$0.145024	$884.36	
179	01301410100000	1	5530	$0.145024	$801.98	
180	01301410110000	1	4792	$0.000000	$0.00	1
181	01301410120000	1	4356	$0.000000	$0.00	1
182	01301410130000	2	13874	$0.048719	$675.93	
183	01301410140000	1	14619	$0.037100	$542.36	3
184	01301420110000	1	3049	$0.145024	$442.18	
185	01301420120000	2	9000	$0.048719	$438.47	
186	01301420130000	2	13500	$0.048719	$657.71	
187	01301420210000	1	6098	$0.000000	$0.00	1
188	01301420220000	1	6098	$0.000000	$0.00	1
189	01301420230000	1	6098	$0.000000	$0.00	1
190	01301420240000	1	6098	$0.000000	$0.00	1
191	01301420250000	1	6098	$0.000000	$0.00	1
192	01301420260000	1	12009	$0.037100	$445.53	3
193	01301420270000	1	6005	$0.000000	$0.00	1
194	01301420370000	1	66211	$0.145024	$9,602.18	
195	01301420380000	1	9000	$0.145024	$1,305.22	
196	01301420390000	2	15784	$0.048719	$768.98	
197	01301420400000	2	9770	$0.048719	$475.98	
198	01301420410000	1	9000	VARIES	$372.75	3
199	01301430030000	1	3049	$0.000000	$0.00	1
200	01301430040000	1	2800	$0.145024	$406.07	
201	01301430050000	1	6098	$0.000000	$0.00	1
202	01301430060000	1	6098	$0.000000	$0.00	1
203	01301430070000	1	6098	$0.000000	$0.00	1
204	01301430080000	1	6000	$0.145024	$870.14	
205	01301430300000	1	1742	$0.145024	$252.63	
206	01301430310000	1	12000	$0.145024	$1,740.29	
207	01301430320000	1	6000	$0.145024	$870.14	
208	01301430380000	1	113256	$0.145024	$16,424.84	

209	01301430390000	1	6001	$0.037100	$222.64	3
210	01301510030000	1	2499	$0.145024	$362.41	
211	01301510040000	1	3049	$0.145024	$442.18	
212	01301510050000	1	12090	$0.145024	$1,753.34	
213	01301520010000	1	40325	$0.037100	$1,496.06	3
214	01301520060000	1	9583	$0.145024	$1,389.76	
215	01301520070000	1	7852	$0.145024	$1,138.73	
216	01301530010000	1	3200	$0.145024	$464.08	
217	01301530020000	1	3049	$0.000000	$0.00	1
218	01301530030000	1	3049	$0.000000	$0.00	1
219	01301530040000	1	3485	$0.000000	$0.00	1
220	01301530050000	1	3049	$0.000000	$0.00	1
221	01301530060000	1	3049	$0.000000	$0.00	1
222	01301530070000	1	4792	$0.000000	$0.00	1
223	01301530080000	1	4792	$0.000000	$0.00	1
224	01301530090000	1	4792	$0.000000	$0.00	1
225	01301530100000	1	4792	$0.145024	$694.96	
226	01301530110000	1	4792	$0.000000	$0.00	1
227	01301530120000	1	4792	$0.000000	$0.00	1
228	01301530130000	1	4792	VARIES	$327.76	3
229	01301530140000	1	12245	$0.037100	$454.29	3
230	01301530170000	1	1480	$0.037100	$54.91	3
231	01301530180000	1	3485	$0.145024	$505.41	
232	01301530210000	1	4792	$0.000000	$0.00	1
233	01301530220000	1	4792	$0.000000	$0.00	1
234	01301530230000	1	4792	$0.000000	$0.00	1
235	01301530240000	1	4792	$0.000000	$0.00	1
236	01301530250000	1	4792	$0.000000	$0.00	1
237	01301530260000	1	4792	$0.000000	$0.00	1
238	01301530270000	1	4792	$0.000000	$0.00	1
239	01301530280000	1	4792	$0.000000	$0.00	1
240	01301530400000	1	1	$0.000000	$0.00	4
241	01301530410000	1	4789	$0.145024	$694.52	
242	01301530450000	1	3049	$0.145024	$442.18	
243	01301530480000	1	19200	$0.145024	$2,784.46	
244	01301530490000	1	6534	VARIES	$383.45	3

245	01301530500000	1	10454	$0.145024	$1,516.08	
246	01301540010000	1	4792	$0.000000	$0.00	1
247	01301540020000	1	4792	$0.000000	$0.00	1
248	01301540030000	1	4792	$0.000000	$0.00	1
249	01301540040000	1	4792	$0.000000	$0.00	1
250	01301540050000	1	4792	$0.000000	$0.00	1
251	01301540060000	1	4792	$0.000000	$0.00	1
252	01301540070000	1	4792	$0.000000	$0.00	1
253	01301540310000	1	6587	$0.145024	$955.27	
254	01301540330000	1	29378	$0.145024	$4,260.52	
255	01302430430000	2	187308	$0.048719	$9,125.46	
256	01302440270000	2	183388	$0.048719	$8,934.48	
257	01302510010000	2	662112	$0.048719	$32,257.43	
258	01302510020000	1	9148	$0.145024	$1,326.68	
259	01302510050000	1	4792	$0.037100	$177.78	3
260	01302510090000	1	4800	$0.037100	$178.08	3
261	01302510100000	1	4792	$0.145024	$694.96	
262	01302510110000	1	4792	$0.145024	$694.96	
263	01302510120000	1	4792	$0.000000	$0.00	1
264	01302510130000	1	4792	$0.000000	$0.00	1
265	01302510140000	1	4356	$0.000000	$0.00	1
266	01302510150000	1	2614	$0.000000	$0.00	1
267	01302510160000	1	1307	$0.000000	$0.00	1
268	01302510270000	1	14400	$0.037100	$534.24	3
269	01302510280000	1	19279	$0.037100	$715.25	3
270	01302830480000	2	46174	$0.048719	$2,249.55	
271	01302910300000	2	37347	$0.048719	$1,819.51	
272	01302920030000	2	6419	$0.048719	$312.73	
273	01303010130000	1	3890	$0.145024	$564.14	
274	01303010140000	1	3049	$0.000000	$0.00	1
275	01303020180000	1	3920	$0.000000	$0.00	1
276	01303020210000	1	5663	$0.000000	$0.00	1
277	01303020220000	1	5863	$0.145024	$850.28	
278	01303020230000	1	5663	$0.000000	$0.00	1
279	01303020240000	1	5663	$0.000000	$0.00	1

280	01303020400000	1	5227	$0.145024	$758.04	
281	01303540060000	1	5663	$0.145024	$821.27	
282	01303540070000	1	5663	$0.145024	$821.27	
283	01303540080000	1	5863	$0.145024	$850.28	
284	01303540090000	1	4418	$0.145024	$640.72	
285	01303540100000	1	4978	$0.145024	$721.93	
286	01303540110000	2	1960	$0.048719	$95.49	
287	01303540120000	2	4978	$0.048719	$242.52	
288	01303540130000	2	4978	$0.048719	$242.52	
289	01303540140000	2	4978	$0.048719	$242.52	
290	01303540150000	2	1742	$0.048719	$84.87	
291	01303540160000	2	2520	$0.048719	$122.77	
292	01303550070000	2	9544	$0.048719	$464.97	
293	01303550080000	2	2178	$0.048719	$106.11	
294	01303550090000	2	5817	$0.048719	$283.40	
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297	01304100030000	1	1064	$0.000000	$0.00	1
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316	01401310220000	1	2614	$0.000000	$0.00	1
317	01401310230000	1	2614	$0.000000	$0.00	1
318	01401310240000	1	11600	$0.145024	$1,682.28	
319	01401310250000	1	8712	$0.000000	$0.00	1
320	01401310260000	1	11761	$0.000000	$0.00	1
321	01401310270000	1	9980	$0.145024	$1,447.34	
322	01401310280000	1	8276	$0.000000	$0.00	1
323	01401310290000	1	6534	$0.000000	$0.00	1
324	01401310300000	1	5227	$0.000000	$0.00	1
325	01401310310000	1	5663	$0.145024	$821.27	
326	01401320010000	1	196020	$0.145024	$28,427.60	
327	01401320160000	1	3485	$0.145024	$505.41	
328	01401320170000	1	3686	$0.145024	$534.56	
329	01401320180000	1	18406	$0.000000	$0.00	1
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331	01401410510000	1	15990	$0.037100	$593.23	3
332	01401410520000	1	33834	$0.037100	$1,255.24	3
333	01401710140000	1	3246	$0.145024	$470.75	
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337	01401720280000	1	5400	$0.145024	$783.13	
338	01401720290000	1	3600	$0.145024	$522.09	
339	01401720300000	1	8494	$0.145024	$1,231.83	
340	01401720310000	1	7790	$0.145024	$1,129.74	
341	01401730010000	1	6092	$0.145024	$883.49	
342	01401730190000	1	2178	$0.000000	$0.00	5
343	01401740010000	1	4356	$0.000000	$0.00	1
344	01401740160000	1	4370	$0.145024	$633.75	
345	01401740170000	1	5227	$0.145024	$758.04	
346	01401740200000	1	7228	$0.000000	$0.00	1
347	01402020020000	2	8712	$0.048719	$424.44	
348	01402020030000	2	122839	$0.048719	$5,984.59	
349	01402020040000	2	7405	$0.000000	$0.00	1
350	01402020050000	2	4792	$0.000000	$0.00	1

351	01402020060000	2	5227	$0.000000	$0.00	1
352	01402020070000	2	6534	$0.000000	$0.00	1
353	01402020080000	2	6098	$0.000000	$0.00	1
354	01402020090000	2	6098	$0.000000	$0.00	1
355	01402020100000	2	6098	$0.000000	$0.00	1
356	01402020110000	2	6098	$0.000000	$0.00	1
357	01402020120000	2	12632	$0.000000	$0.00	1
358	01402020130000	2	6098	$0.000000	$0.00	1
359	01402020140000	2	6098	$0.000000	$0.00	1
360	01402020150000	2	6098	$0.000000	$0.00	1
361	01402020160000	2	23087	$0.048719	$1,124.78	
362	01402020170000	2	6098	$0.048719	$297.09	
363	01402020180000	2	3485	$0.048719	$169.79	
364	01402020190000	2	13504	$0.048719	$657.90	
365	01402020200000	2	11761	$0.048719	$572.98	
366	01402020210000	2	10019	$0.048719	$488.12	
367	01402020220000	2	18295	$0.048719	$891.31	
368	01402020230000	2	11326	$0.048719	$551.79	
369	01402020240000	2	14113	$0.048719	$687.57	
370	01402020250000	2	10119	$0.048719	$492.99	
371	01402020260000	2	7170	$0.048719	$349.32	
372	01402020270000	2	3920	$0.048719	$190.98	
373	01402020280000	2	3944	$0.048719	$192.15	
374	01402020290000	2	8235	$0.048719	$401.20	
375	01402020300000	2	5663	$0.048719	$275.90	
376	01402020310000	2	6970	$0.048719	$339.57	
377	01402020320000	2	6870	$0.048719	$334.70	
378	01402020330000	2	5663	$0.048719	$275.90	
379	01402020340000	2	4800	$0.048719	$233.85	
380	01402020350000	2	4800	$0.048719	$233.85	
381	01402020360000	2	6600	$0.048719	$321.55	
382	01402020370000	2	5663	$0.048719	$275.90	
383	01402020380000	2	4356	$0.048719	$212.22	
384	01402020390000	2	4792	$0.048719	$233.46	
385	01402310430000	2	128066	$0.048719	$6,239.25	

386	01402310460000	2	251341	$0.048719	$12,245.08	
387	01402310490000	2	6407	$0.048719	$312.14	
388	01004200280000	1	7541	$0.000000	$0.00	4
			4858449		**$334,786.52**	

1 = Residential 1-4 Units

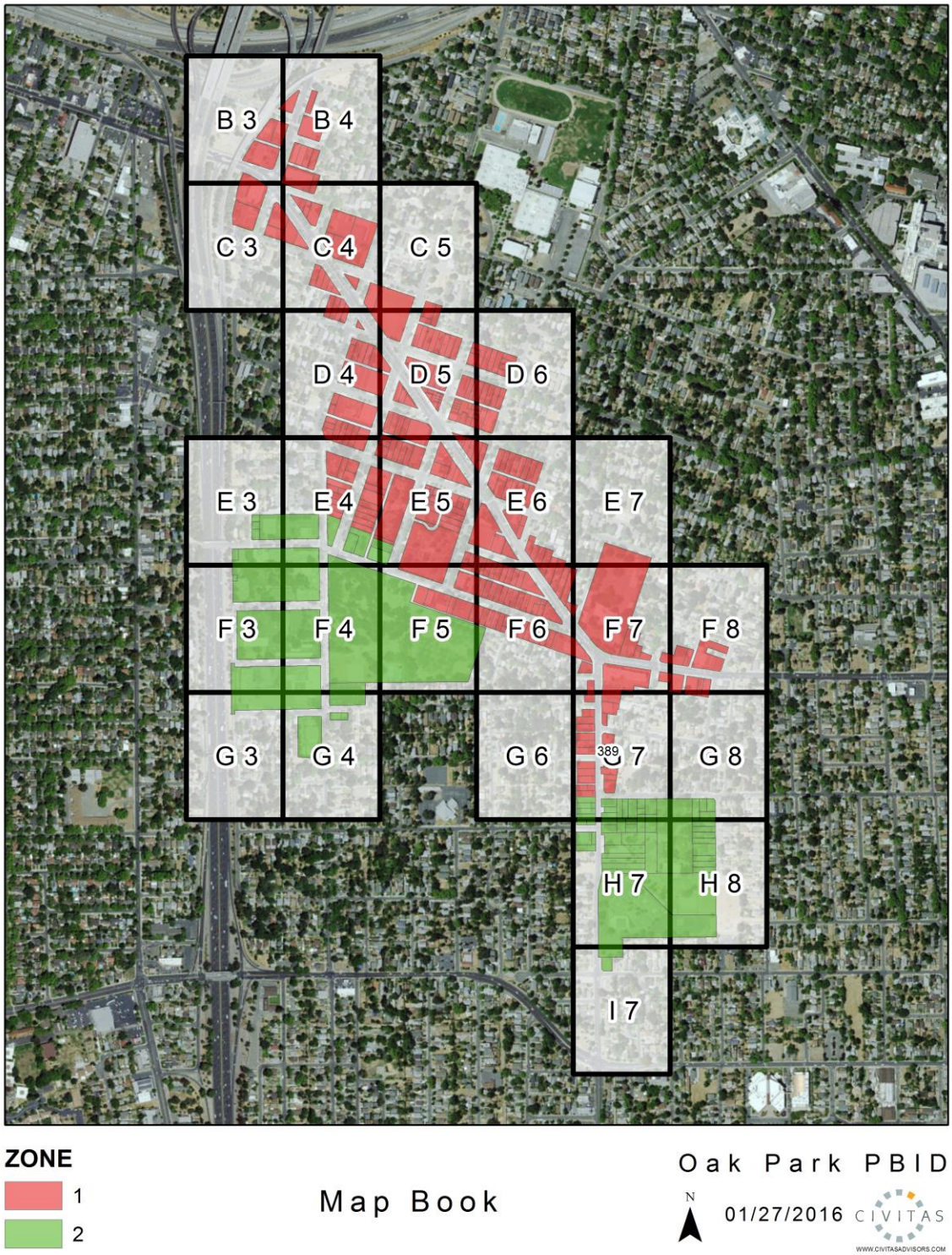
2 = Residential Common Areas

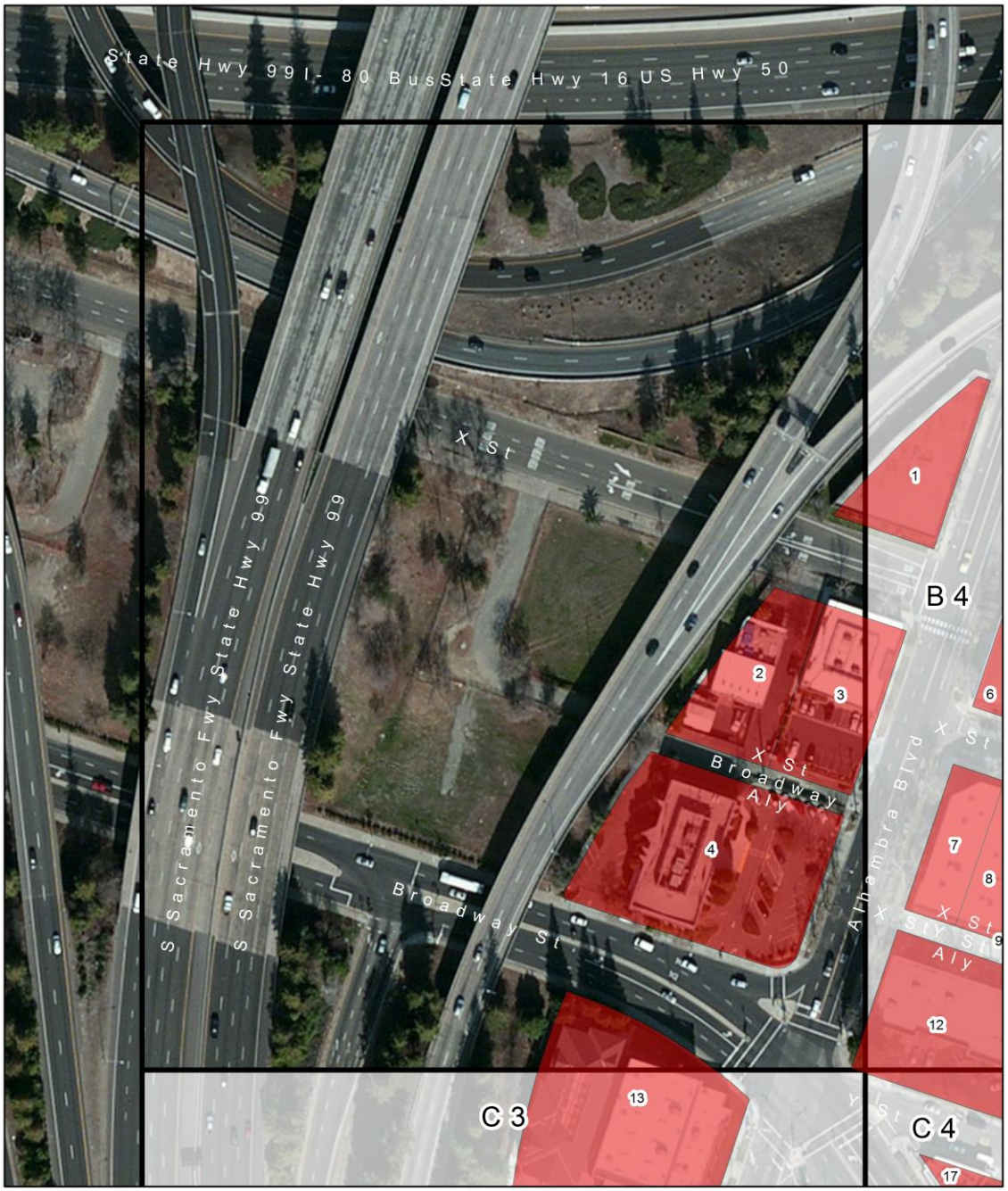
3 = Tax exempt parcels

4 = Non-Assessed

5 = Sidewalk

APPENDIX 3 – MAP





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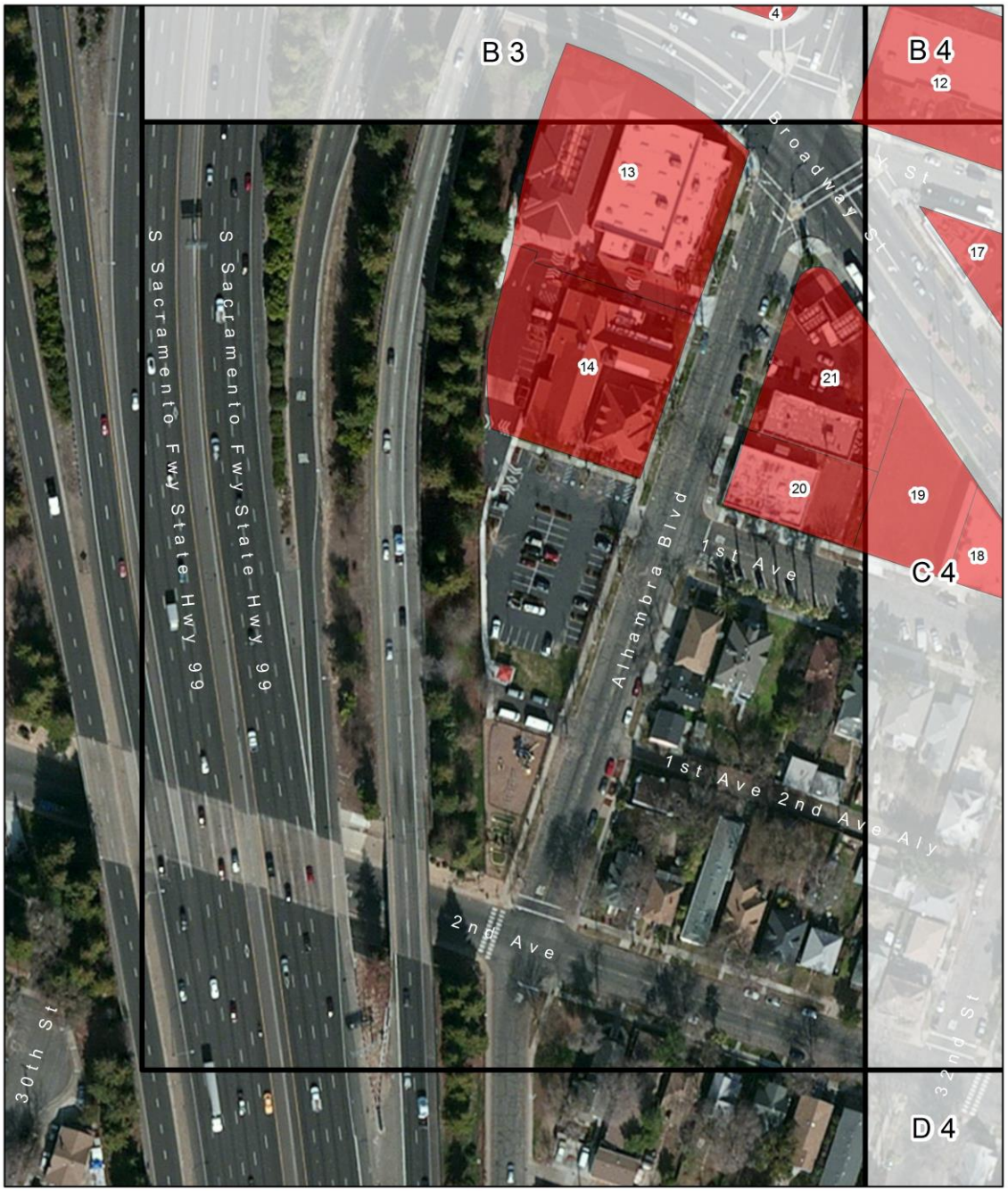

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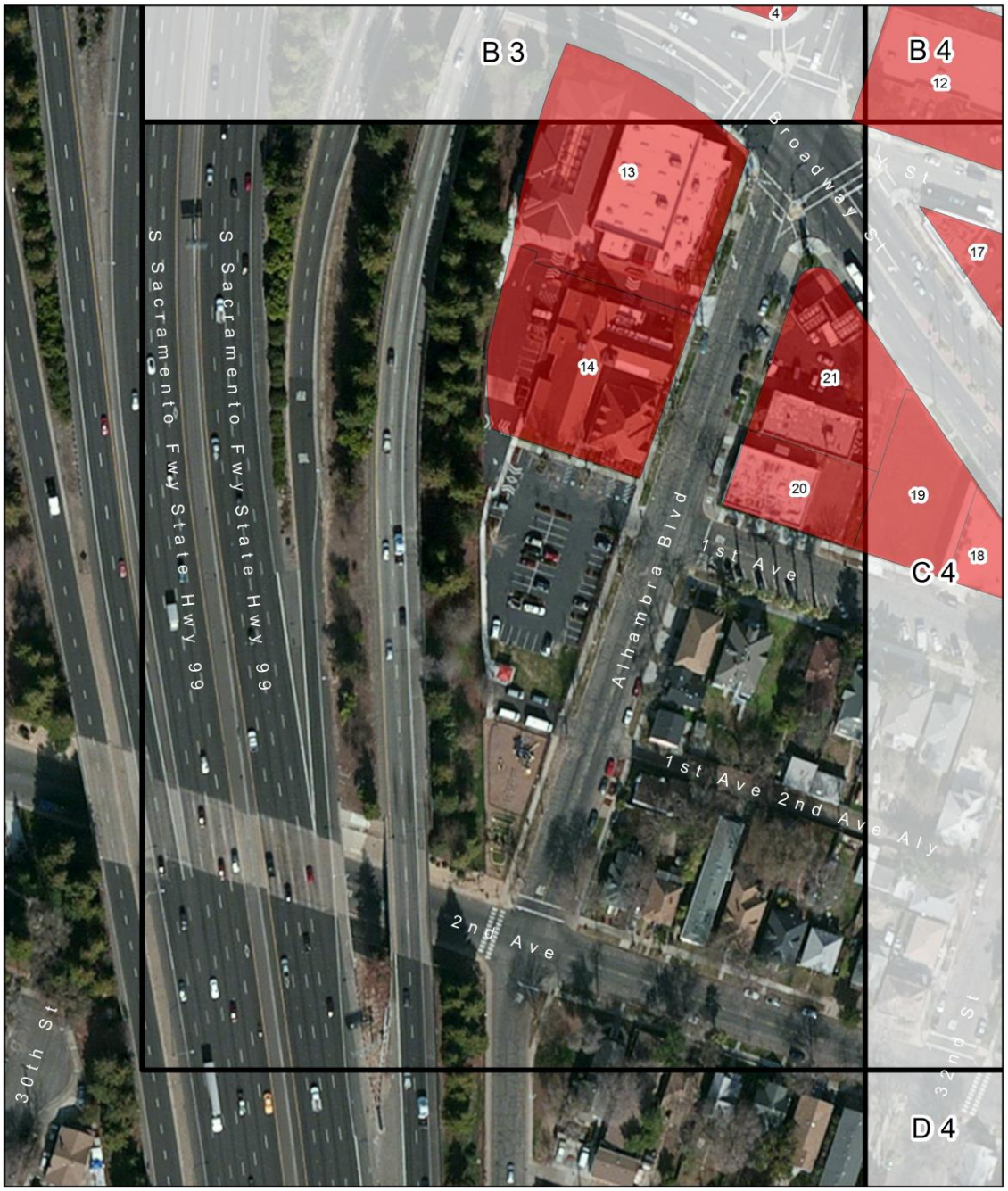

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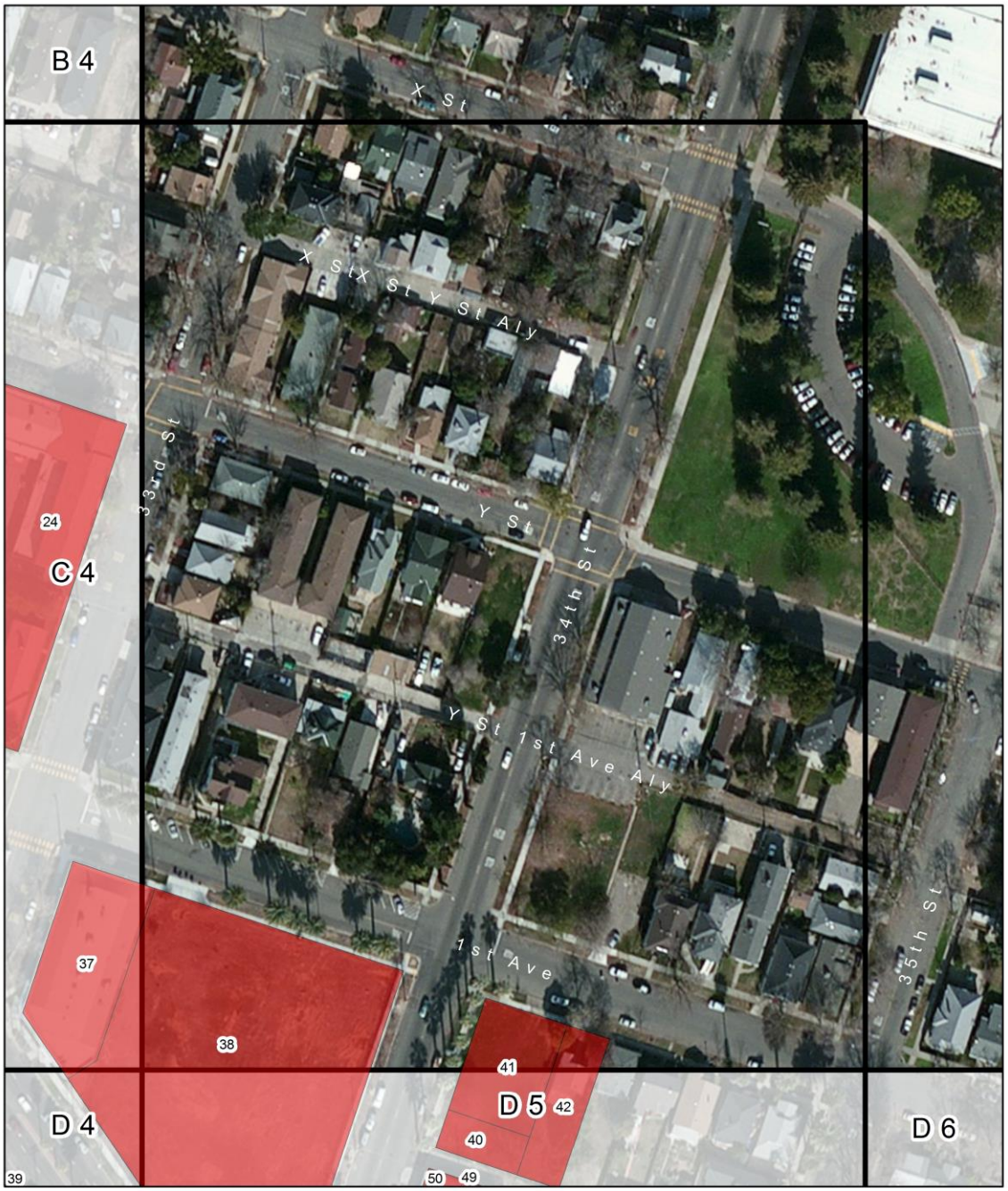

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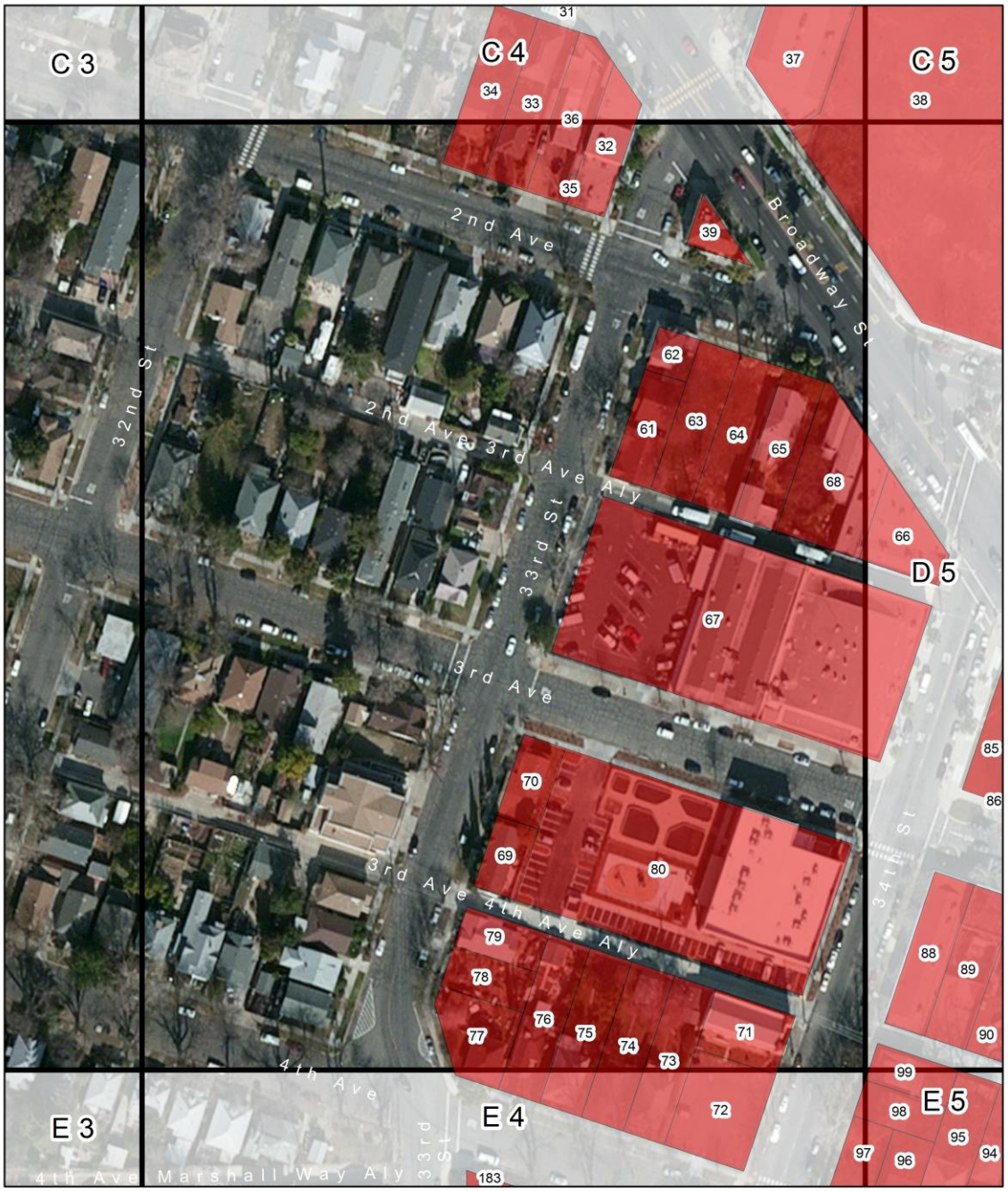

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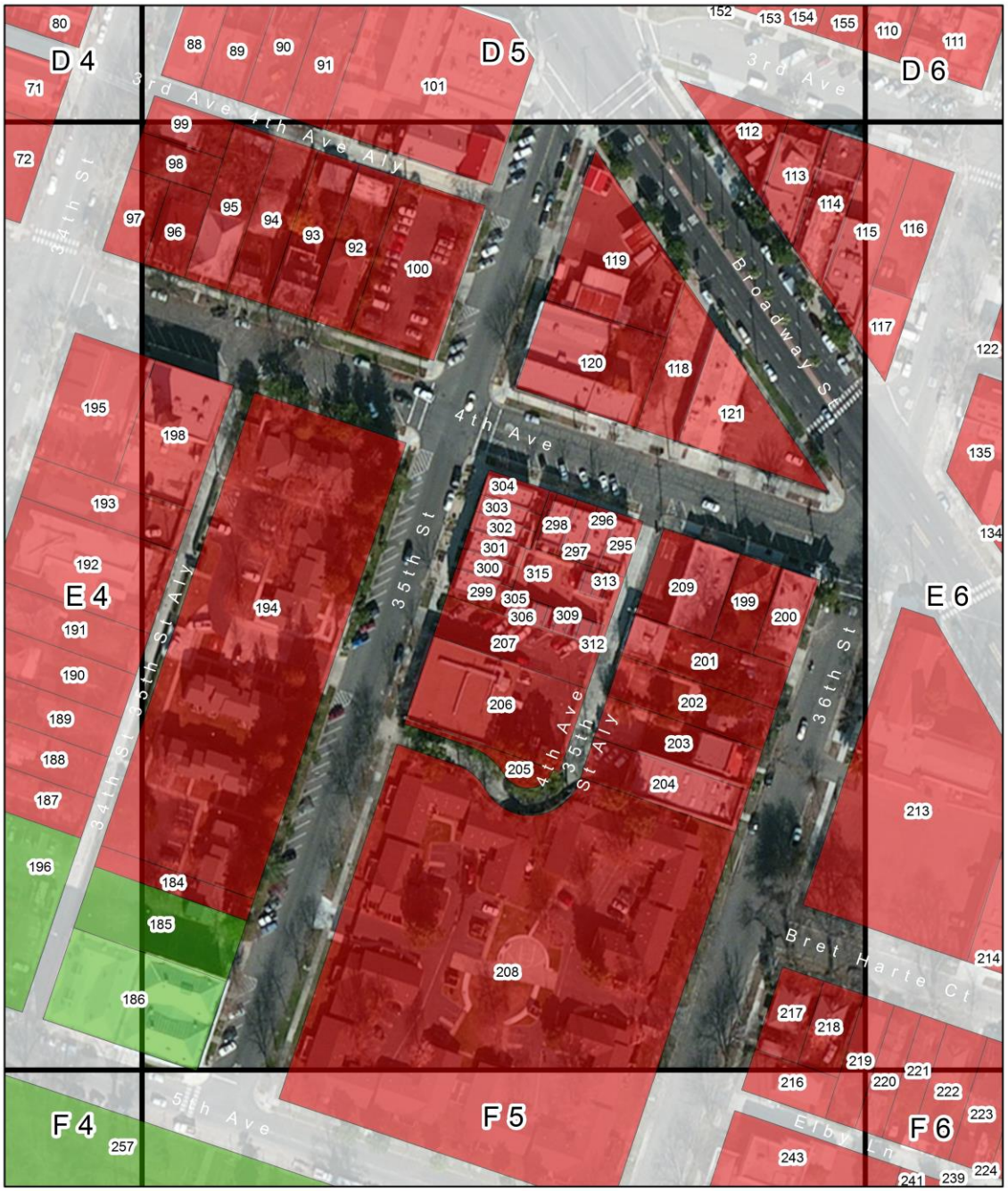

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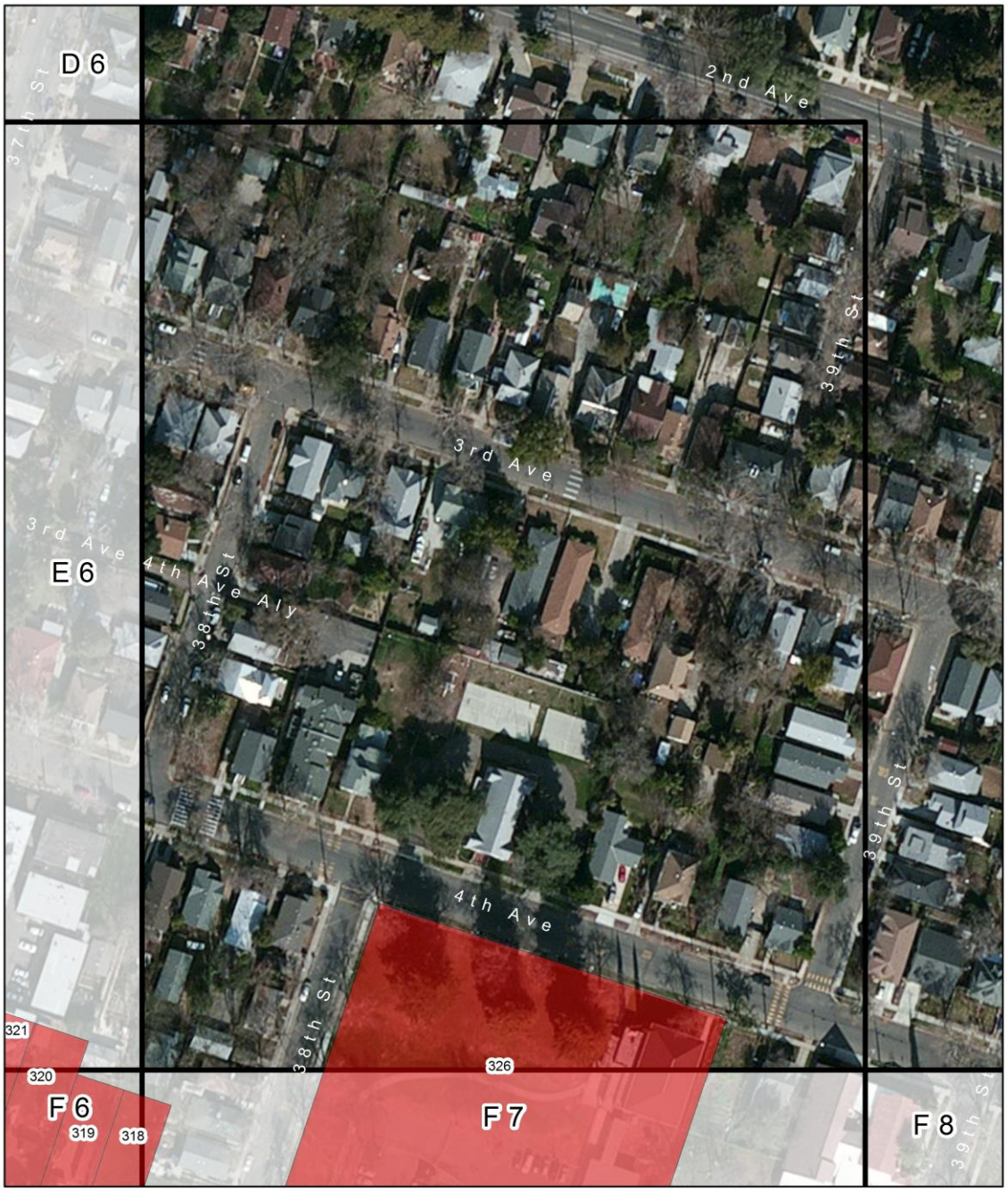

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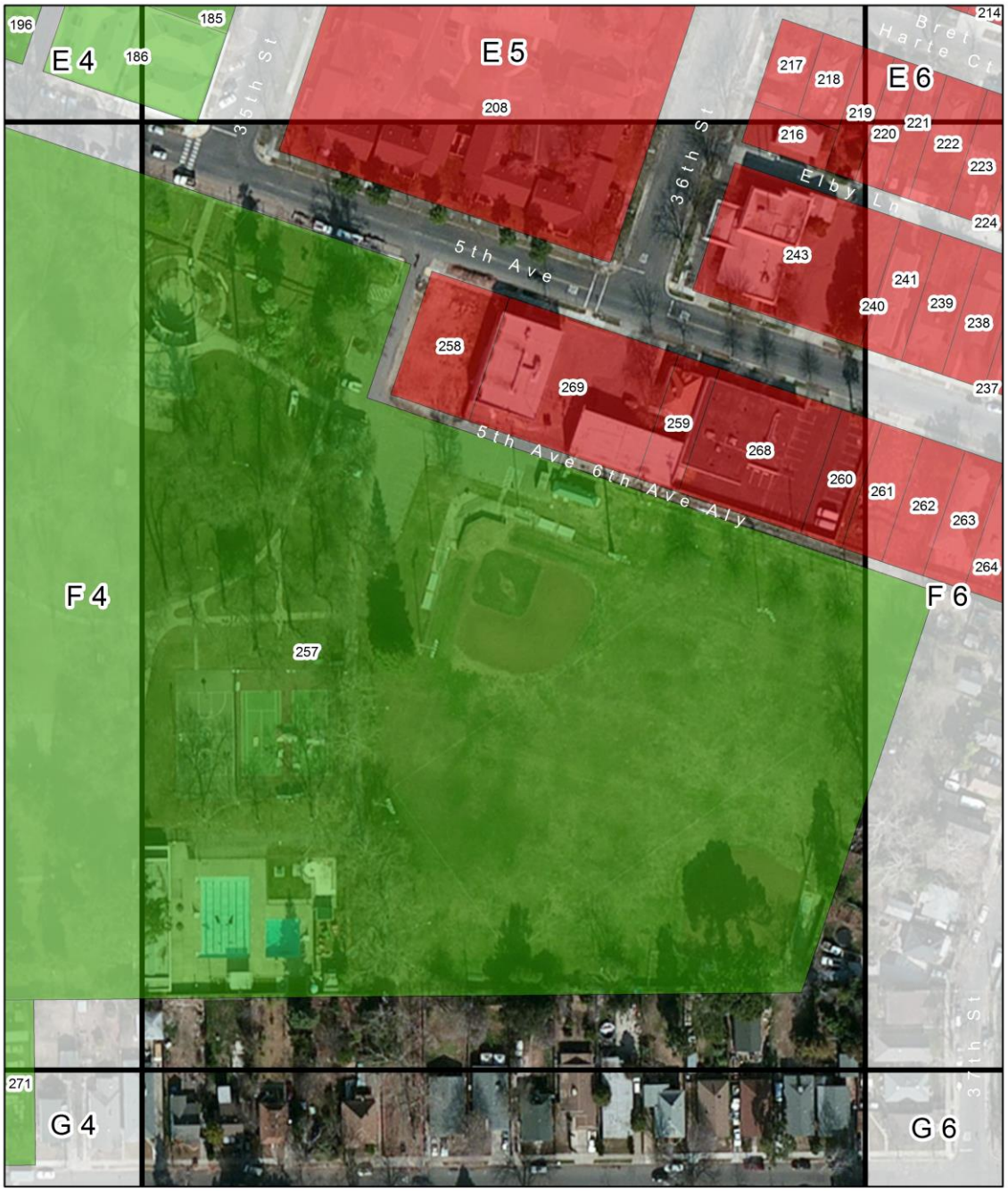

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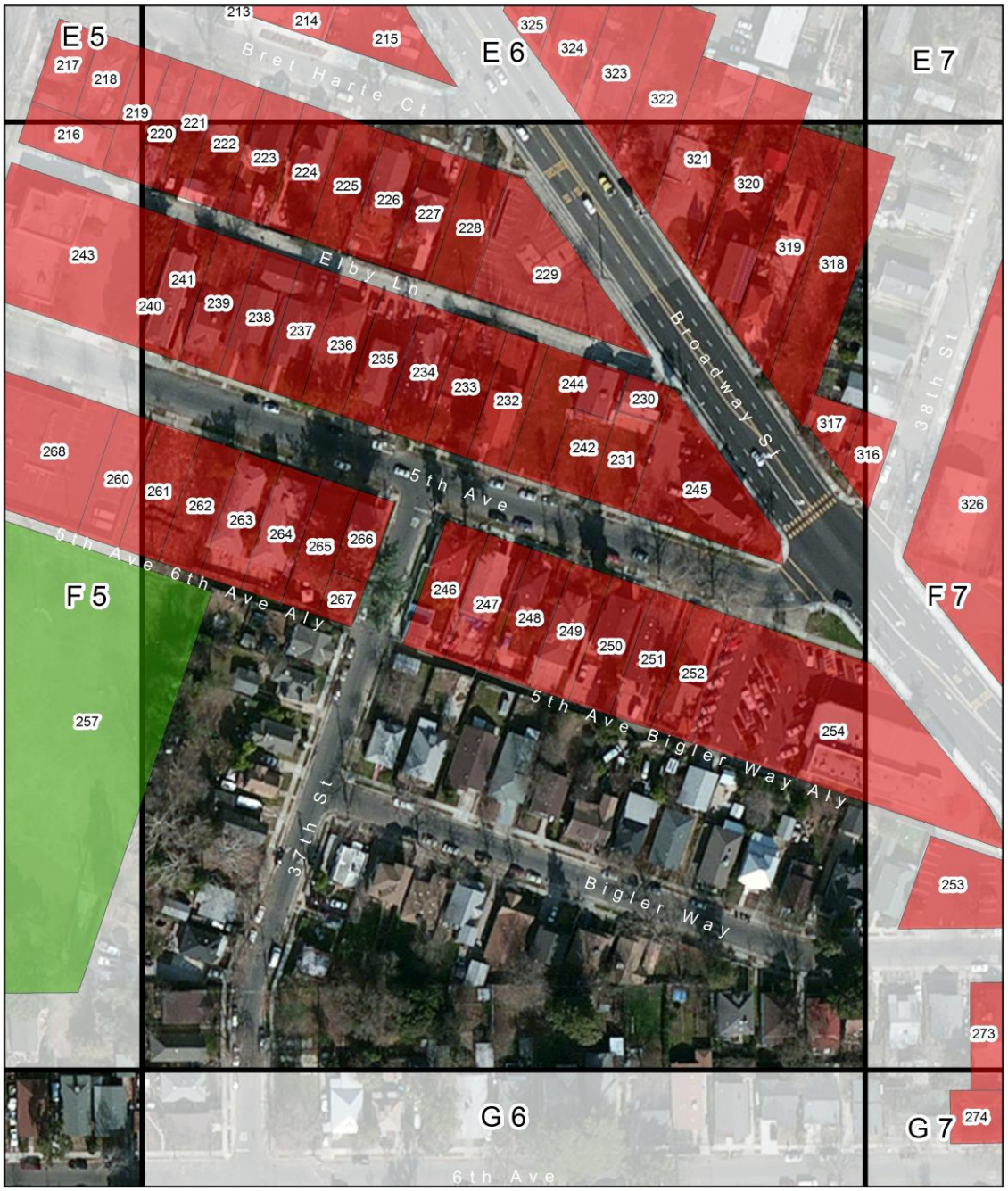

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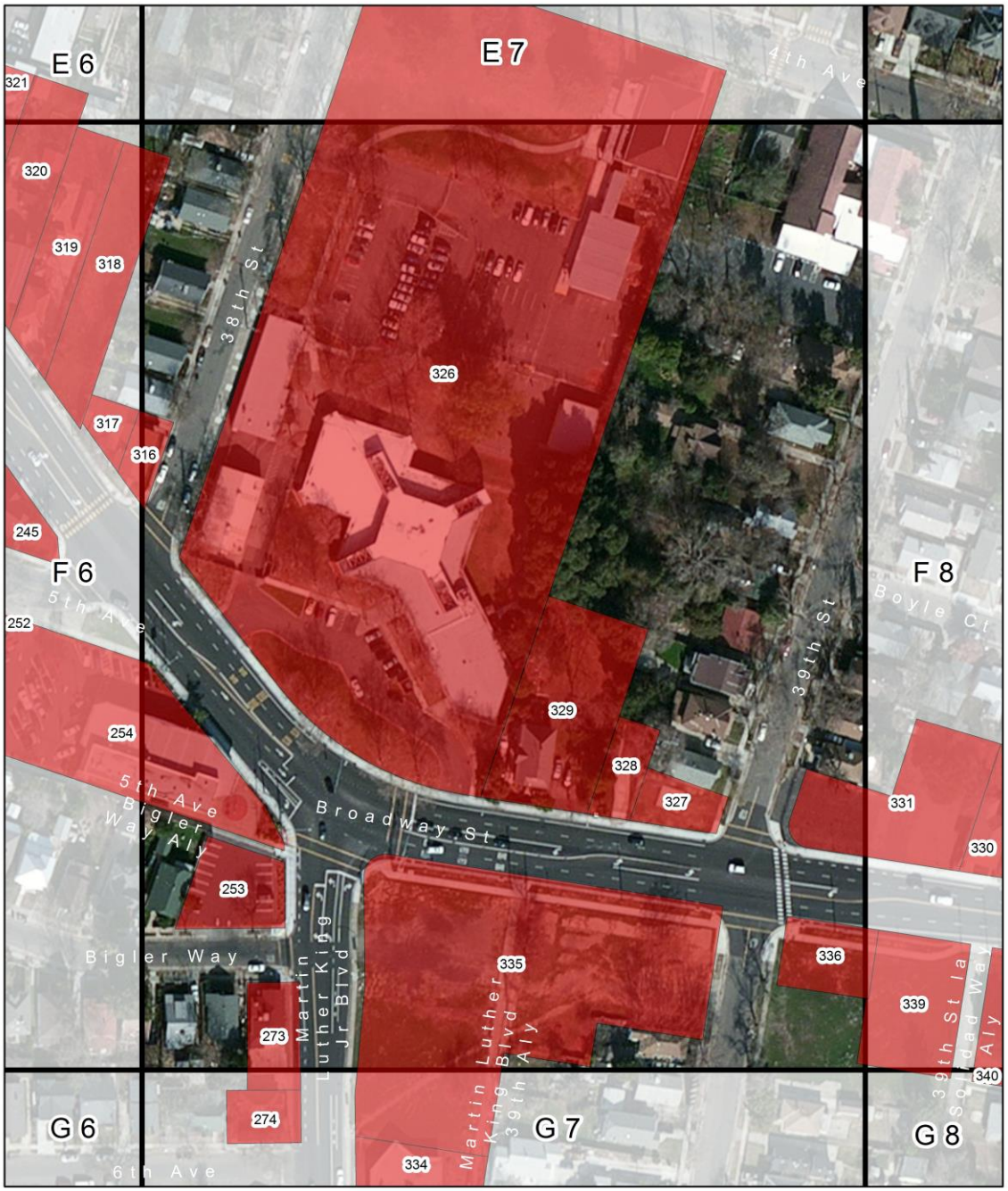

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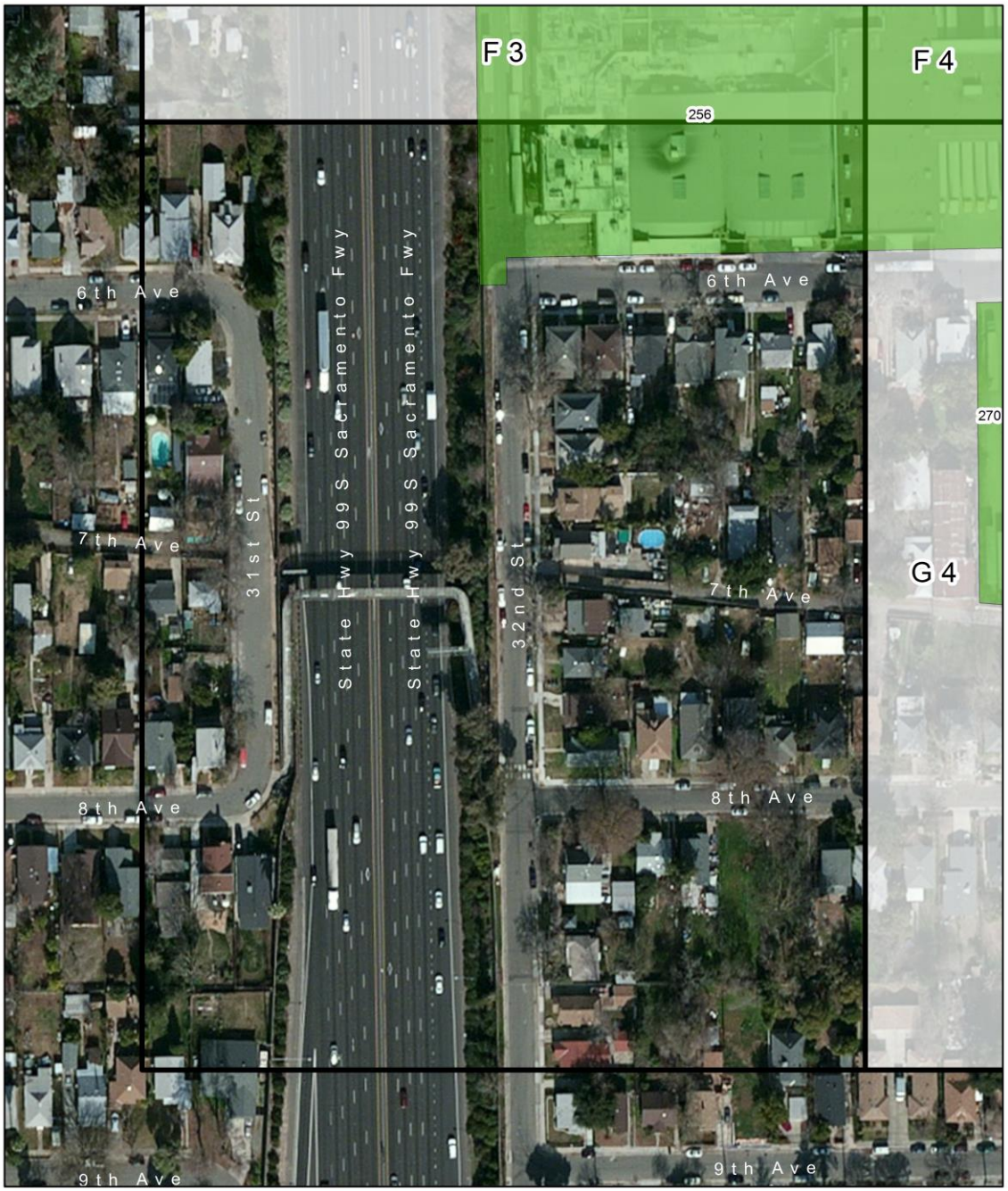

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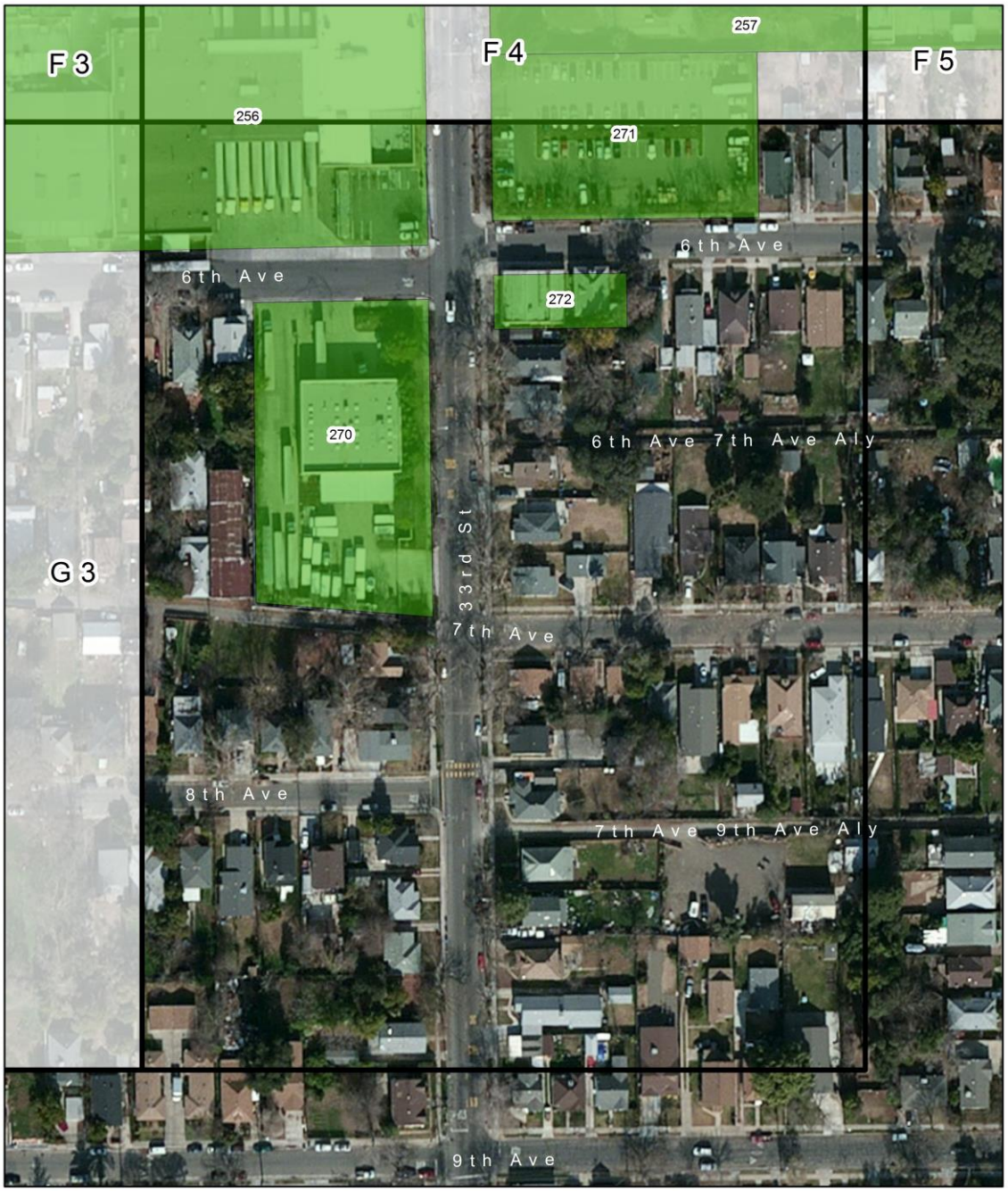

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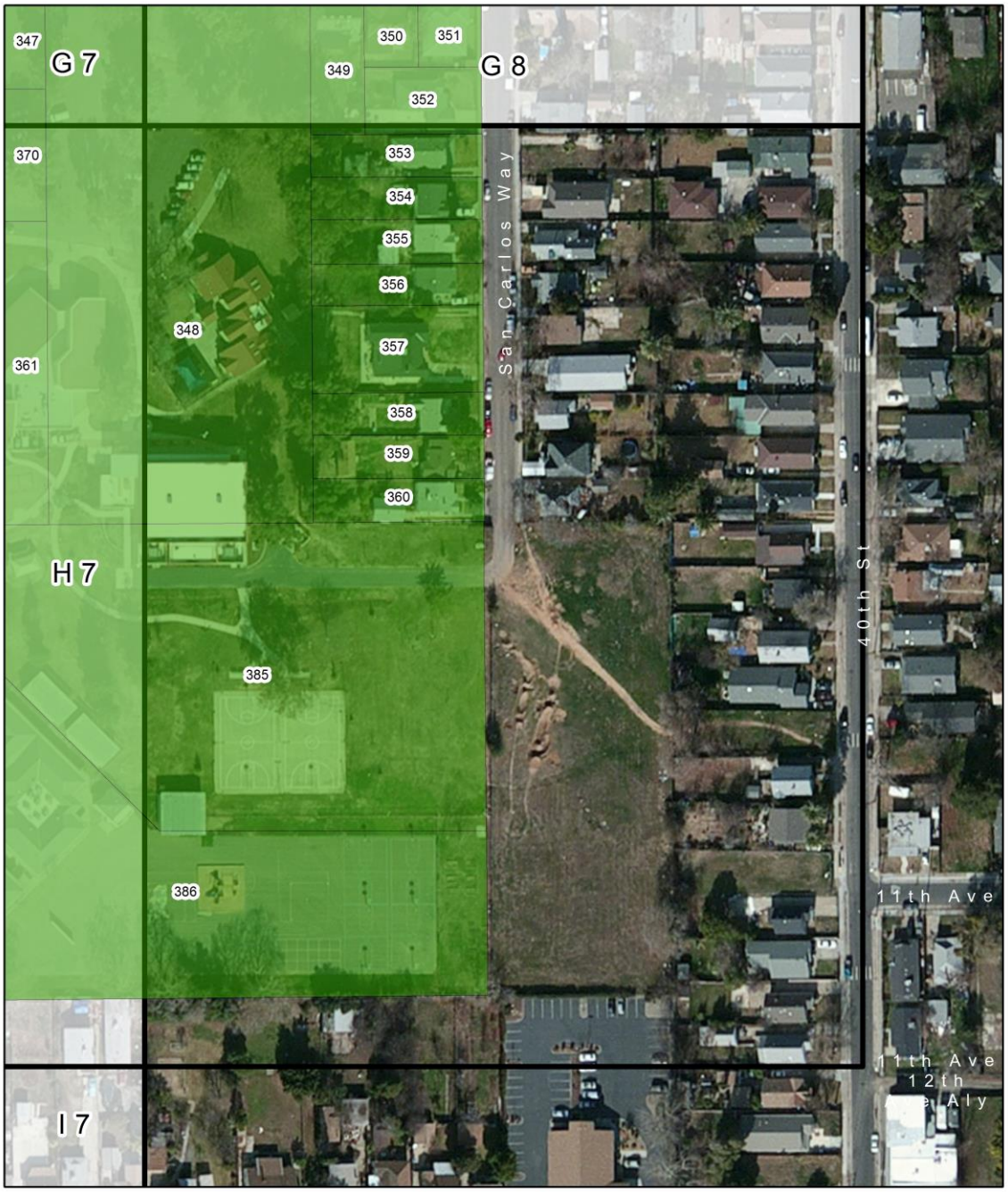

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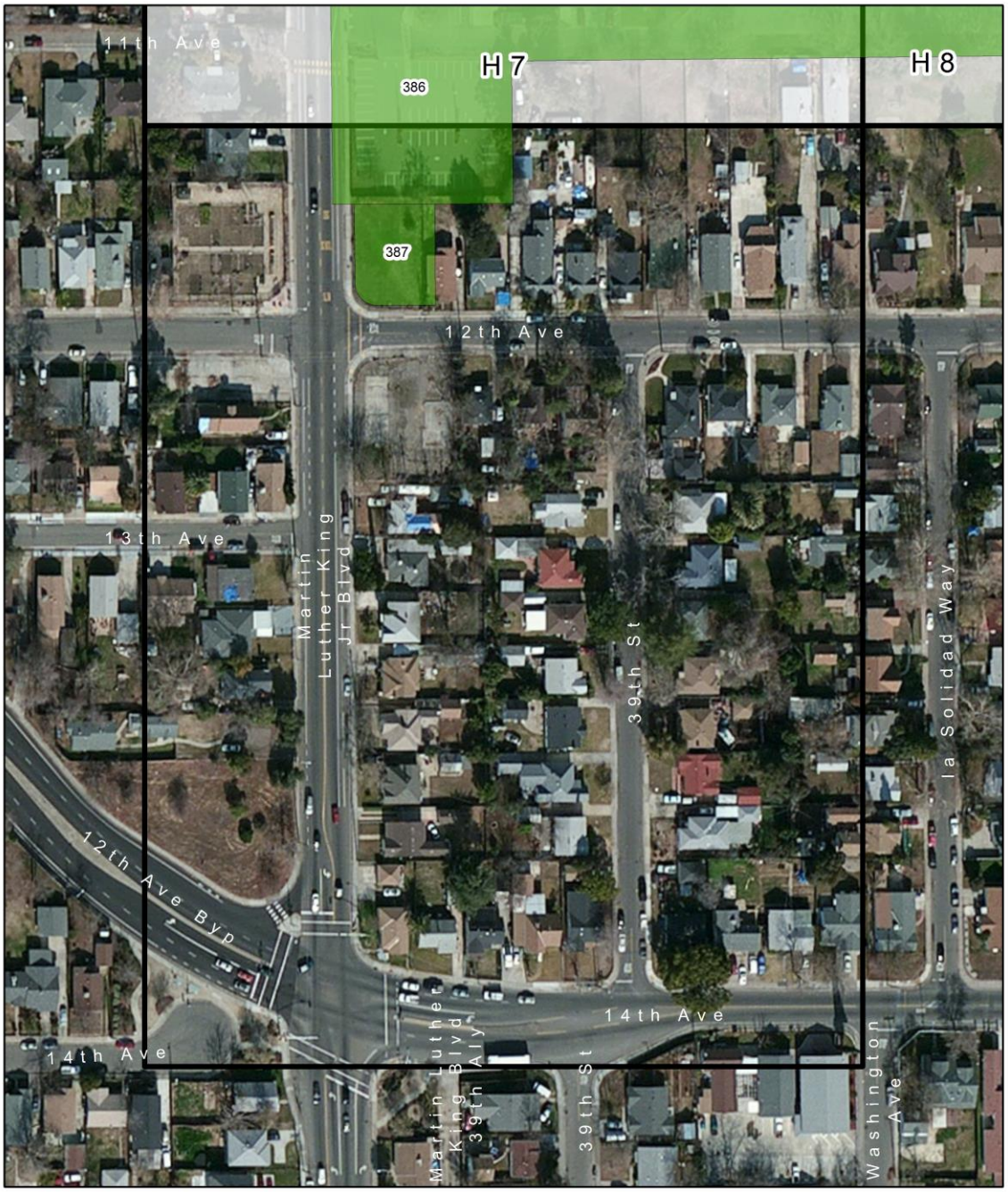

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APPENDIX 4 – MAXIMUM ASSESSMENT RATES

	Standard Parcels		Tax Exempt Parcels	
	Zone 1	Zone 2	Zone 1	Zone 2
2017	$0.145024	$0.048719	$0.037100	$0.011870
2018	$0.149375	$0.050181	$0.038213	$0.012226
2019	$0.153856	$0.051686	$0.039359	$0.012593
2020	$0.158472	$0.053237	$0.040540	$0.012971
2021	$0.163226	$0.054834	$0.041756	$0.013360
2022	$0.168123	$0.056479	$0.043009	$0.013761
2023	$0.173166	$0.058173	$0.044299	$0.014173
2024	$0.178361	$0.059918	$0.045628	$0.014599
2025	$0.183712	$0.061716	$0.046997	$0.015037
2026	$0.189223	$0.063567	$0.048407	$0.015488

APPENDIX 5 – SAMPLE ASSESSMENT CALCULATIONS

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

Zone	Parcel Size		Parcel Size Rate		Total Assessment
1	1000	x	$0.145024	=	**$145.02**
2	1000	x	$0.048719	=	**$48.72**

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

Zone	Parcel Size		Parcel Size Rate		Total Assessment
1	1000	x	$0.037100	=	**$37.10**
2	1000	x	$0.011870	=	**$11.87**

Sample calculations for the same size parcel in Zone 1, if it were 50% exempt, are below.

Parcel Status	Pro-Rated Size		Parcel Size Rate		Assessment
Exempt	500	x	$0.037100	=	**$18.55**
Non-Exempt	500	x	$0.145024	=	**$72.51**
TOTAL					**$91.06**