

North Park Property and Business Improvement District



Management District Plan & Engineer's Report



May 19, 2017

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

CONTENTS

I. Overview 1

II. Background..... 3

III. District Boundaries 4

IV. Service Plan & Budget 6

 A. Establishment 6

 B. Improvements, Maintenance, and Activities 6

 C. Annual Budget..... 7

 D. Expenditures 8

 E. Maximum Cost of Improvements, Maintenance and Activities..... 9

 F. Total Annual Amount Proposed to be Expended 9

V. Governance 10

 A. Owners’ Association 10

 B. Brown Act & Public Records Act Compliance 10

 C. Annual Report 10

VI. Engineer’s Report 12

 A. Separation of General and Special Benefits..... 12

 B. Assessment Methodology..... 19

 C. Assessment Notice 22

 D. Time and Manner for Collecting Assessments..... 22

 E. Bonds..... 22

 F. Engineer’s Certification 22

Appendix 1 - PBID Law 23

Appendix 2 - Parcel Assessment Calculation Table 33

Appendix 3 - District Boundary Map 43

Appendix 4 - Intercept Survey 44

Appendix 5 - Detailed Budget..... 45

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I. OVERVIEW

Developed by a growing coalition of property owners, the North Park Property and Business Improvement District (NPPBID) is a benefit assessment district formed to provide improvements, maintenance, and activities which constitute and confer a special benefit to assessed parcels. As required by state law, property owners have created this Management District Plan (Plan) to form the NPPBID.

Location: The NPPBID boundaries generally include all parcels fronting 30th Street from Polk Avenue to Upas Street, along with all parcels fronting University Avenue from Arizona Street to 32nd Street. Blocks bound by University Avenue, Granada Avenue, North Park Way, and Herman Avenue are also included in the boundaries. The block bound by Lincoln Avenue, Ohio Street, University Avenue, and 30th Street is included along with the block bound by Lincoln Avenue, 32nd Street, University Avenue, and Iowa Street. A detailed description of the district boundaries is included in Section III.

Purpose: The purpose of the NPPBID is to provide improvements, maintenance, and activities which constitute and confer a special benefit to assessed parcels. The NPPBID will provide Sanitation, Landscaping, Improvements, and Economic Development services directly and only to assessed parcels within its boundaries.

Budget: The NPPBID annual budget for the initial year of its five (5) year operation is anticipated to be \$308,899.46. The annual budget may be subject to an increase in assessment rates of no more than five (5%) percent per year. The assessment amount will be supplemented by non-assessment funds so that the annual service budget is \$366,343.65. A detailed description of the budget is included in Section IV.

Cost: The annual cost to commercial parcels is \$0.08 per parcel square foot, plus \$0.11 per above-ground building square foot. The annual cost to private tax-exempt parcels is \$0.05 per parcel square foot, plus \$0.07 per above-ground building square foot. Building square footage that is below ground will not be assessed. Based on the benefit received, residential condominiums will be assessed a fixed rate of \$180.00 per condominium per year; commercial condominiums will be assessed the commercial parcel rate as further described in Section VI. Parcels that are used exclusively for single-family purposes with four units or fewer will not be assessed, these parcels have a use code of 07 through 13. Assessment rates may be subject to an increase of no more than five (5%) percent per year. A detailed description of the assessment is included in Section VI.

Formation: NPPBID formation 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 at least 50% of the ballots received, weighted by assessment, be in support of the NPPBID.

Duration: The time for implementation and completion of this plan and levy of the NPPBID assessment is a five (5) year term starting January 1, 2018 and ending December 31, 2022. After five (5) years, the petition, ballot, and City Council hearing process must be repeated for the NPPBID to be renewed.

Management: The North Park Organization of Businesses, doing business as North Park Main Street (NPMS) will serve as the Owners' Association for the NPPBID.

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 with members 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.

The NPPBID will be formed 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 formation process;
- Requires a written petition to initiate district proceedings, signed by property owners paying 50% of the proposed assessment;
- Requires a written ballot to establish a district, with “yes” votes from property owners who will pay 50% or more of the amount represented by the returned ballots;
- Allows for a designated, private nonprofit corporation to manage funds and implement programs, with oversight from property owners and the City;
- Requires limits for assessment rates to ensure that they do not exceed the amount owners are voting to pay; and
- Requires the PBID be renewed after a certain time period, making it accountable to property owners.

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

III. DISTRICT BOUNDARIES

The NPPBID boundaries generally include all parcels fronting 30th Street from Polk Avenue to Upas Street, along with all parcels fronting University Avenue from Arizona Street to 32nd Street. Blocks bound by University Avenue, Granada Avenue, North Park Way, and 32nd Street are also included in the boundaries. The block bound by Lincoln Avenue, Ohio Street, University Avenue, and 30th Street is included along with the block bound by Lincoln Avenue, 32nd Street, University Avenue, and Iowa Street. In addition, a few outlying parcels have been included where the commercial core reaches past the fronting parcels. These parcels have been included in the District boundaries based upon their commercial nature.

The special boundaries are as follows:

Beginning at the northwest corner of Assessor's Parcel Number (APN) 445-701-13-00 (Map ID 5), then east along the northern boundary of parcels fronting the north edge of University Avenue, across Hamilton Street, Oregon Street, Idaho Street, Utah Street, and Kansas Street, to the northeast corner of APN 446-412-11-00 (Map ID 85). North along the western boundary of parcels fronting the west edge of 30th Street, across Lincoln Avenue, to Polk Avenue. East along the south edge of Polk Avenue, across 30th Street, to the northeast corner of APN 446-364-01-00 (Map ID 72). South along the eastern boundary of parcels fronting the east edge of 30th Street to Lincoln Avenue. East along the south edge of Lincoln Avenue, across Ohio Street, to the northeast corner of APN 446-414-28-00 (Map ID 350). South along the eastern boundary of parcels fronting the east edge of Ohio Street, to the northwest corner of APN 446-414-27-00 (Map ID 349). East along the northern boundary, south along the eastern boundary, and west along the southern boundary to the southwest corner of said parcel. Then, south along the eastern boundary of parcels fronting the east edge of Ohio Street, to the northwest corner of APN 446-414-12-00 (Map ID 347). East along the northern boundary of parcels fronting the north edge of University Avenue, across Illinois Street, to the southwest corner of APN 446-431-21-00 (Map ID 580), then north along the western boundary and east along the northern boundary of said parcel to Iowa Street. North along the east edge of Iowa Street to Lincoln Avenue, then east along the south edge of Lincoln Avenue to 32nd Street.

South along the west edge of 32nd Street, across University Avenue, to North Park Way.

West along the north edge of North Park Way, across Herman Way and 31st Street to a point opposite the northeast corner of APN 453-153-15-00 (Map ID 504). South along the eastern boundary to the southeast corner of said parcel, then west along the southern edge of parcels fronting the south edge of North Park Way, across Grim Avenue and Ray Street to the southwest corner of APN 453-133-12-00 (Map ID 2). South along the eastern boundary of parcels fronting the east edge of 30th Street, across Gunn Street, Landis Street, Dwight Street, Capps Street, and Myrtle Avenue to the northwest corner of APN 453-414-13-00 (Map ID 551), then east along the northern boundary of parcels fronting the north edge of Upas Street, across Ray Street, to the northeast corner of APN 453-441-07-00 (Map ID 558). South along the eastern boundary of parcels fronting the east edge of 30th Street, across Upas Street, to the southeast corner of APN 453-491-27-00 (Map ID 579), then west along the southern boundary of parcels fronting the south edge of Upas Street, across 30th Street to Dale Street. North along the east edge of Dale Street to Upas Street, then north along the western boundary of parcels fronting the west edge of 30th Street, across Myrtle Avenue, Capps Street, Dwight Street, Landis Street, and Gunn Street, to the southeast corner of APN 453-132-13-00 (Map ID 465). West along the southern boundary and north along the western boundary of said parcel to North Park Way. West along the north edge of North Park Way, across 29th Street to Granada Avenue, then north along the east edge of Granada Avenue to a point opposite the southeast corner of APN 453-112-13-00 (Map ID 436). West along the southern boundary of parcels fronting the south edge of University

Avenue across Granada Avenue, Utah Street, 28th Street, Pershing Avenue, Villa Terrace, and Arnold Avenue, to the southwest corner of APN 453-071-10-00 (Map ID 416).

North along the western boundary of APN 453-071-10-00 (Map ID 416), then northwest across University Avenue to Arizona Street. North along the east edge of Arizona Street to the northwest corner of APN 445-701-13-00 (Map ID 5), the point of beginning.

The service area includes approximately 522 properties with 454 property owners. The NPPBID boundary is illustrated by the map in Appendix 3. A larger map is available on request by calling (916)437-4300 or (800)999-7781.

IV. SERVICE PLAN & BUDGET

A. Establishment

The district will provide particular and distinct improvements, maintenance and activities based on the priorities identified by property owners through group meetings and an owner survey. Group meetings were held with property owners and NPMS to determine services on November 19, 2013; February 19, 2014; April 16, 2014, and September 22, 2014. Between meetings, NPMS worked to distribute information on the PBID to property owners via mailings and individual meetings. Individual property owner meetings, spearheaded by the steering committee and NPMS, continued throughout 2015 and 2016.

Each and every service is unique to the NPPBID. These improvements, maintenance, and activities constitute and confer a special benefit to assessed parcels. All of the improvements, maintenance, and activities are above and beyond those provided by local government agencies, are aimed to constitute and confer special benefits directly and only to assessed parcels, and will not be provided directly to the public at large or non-assessed parcels inside or adjacent to the district boundaries. The services will generate some general benefit to the public at large and non-assessed parcels within and adjacent to the district boundaries, as detailed in the Engineer's Report in Section VI.

A service plan to provide special benefits to assessed properties was developed using several methods. A series of property owner meetings conducted by the steering committee, a survey of property owners conducted by NPMS and Civitas, a review of the area's current strength and opportunities, and a review of existing services within the area were all conducted. The primary needs identified were: cleanliness, landscaping, and improvements. To meet those needs, the NPPBID will provide Sanitation, Landscaping, and Improvements and Economic Development to assessed parcels within its boundaries. The improvements, maintenance and activities proposed for each year of operation are the same.

B. Improvements, Maintenance, and Activities

1. Sanitation

The sanitation program will provide services throughout the District. The program will maintain a sanitary environment for tenants, property owners, and customers of assessed parcels. The program will include sanitation services such as street and sidewalk cleaning, street sweeping, graffiti removal, litter removal, alley cleaning, and emptying of common area garbage cans adjacent to assessed parcels to improve sanitation and access to parcels.

2. Landscaping

The landscaping program will work to create and maintain an attractive, safe District for the purpose of conferring special benefit upon assessed parcels. Landscaping services will be provided throughout the District. Landscaping efforts will be supplemental to and coordinated with existing efforts by the City and North Park Maintenance Assessment District to ensure effective and efficient service provision. Landscaping services will create and maintain planting areas, which will include trimming trees, seasonal plantings, and planting and maintaining new medians that are not serviced otherwise. These services will be provided on a regular basis, with the service frequency adjusted seasonally as needed.

3. Improvements & Economic Development

Improvements will be installed throughout the District in an effort to beautify and improve access to parcels, for the purpose of conferring special benefit upon assessed parcels.

Improvements must have a useful life of five years or more and may be acquired, constructed, installed, or maintained. Improvements may include lighting facilities, signs, benches, booths, kiosks, display cases, pedestrian shelters, decorations, and fountains.

Economic development efforts, including retail retention and recruitment efforts exclusively aimed at attracting business prospects looking to locate and/or grow in North Park, marketing, and promotion of tourism within the district will also be conducted. To facilitate retail retention and recruitment, comprehensive market research will be developed and packaged for current and prospective tenants, and NPMS will work collaboratively with agencies to coordinate and leverage retail retention and recruitment efforts. Promotion of public events designed to retain and recruit tenants, for the purpose of conferring special benefit upon assessed parcels, will be conducted.

4. Administration

The administration portion of the budget will be utilized for administrative costs associated with providing the services. Those costs may include rent, telephone charges, legal fees (for ongoing compliance as needed, not legal fees related to lawsuits), accounting fees, postage, administrative staff, insurance, and other general office expenses.

5. City Fee

The City of San Diego will retain a portion of the assessment to cover its actual costs in collecting and administering the assessment. In the initial year the City's fee shall not exceed four percent (4%) of the amount collected. Over the five-year term of the District, the City's costs of collection may be subject to an increase up to an additional one-and-one-half-percent (1.5%) of the amount collected. Any such increase must be approved by the Owners' Association and City Council.

6. Contingency

The budget includes a prudent fiscal reserve to account for delinquent collections and unpaid assessments. The City shall retain a minimum of three percent (3%) of the assessment collected as a contingency. At the end of each year, the City shall make available to the Owners' Association any contingency funds remaining in accordance with procedures described in the Operating Agreement. The utilization of these funds will be at the discretion of the Owners' Association Board of Directors but within the approved scope of services to be provided according to this Plan and the Annual Report.

As the District nears the end of its five-year term, if there are contingency funds remaining and property owners desire to renew the District, the remaining contingency funds may be used for renewal costs. Assessment funds may only be spent on the costs of renewing the District that pertain to parcels assessed under this Plan. If additional parcels are included in the renewed District, that portion of the cost shall be paid for separately. If parcels are removed in the renewed district, and there are remaining unspent funds attributable to those parcels, those parcels' portion of the contingency fund that would otherwise be used for renewal costs shall be refunded in proportion to the amount paid by each parcel.

C. Annual Budget

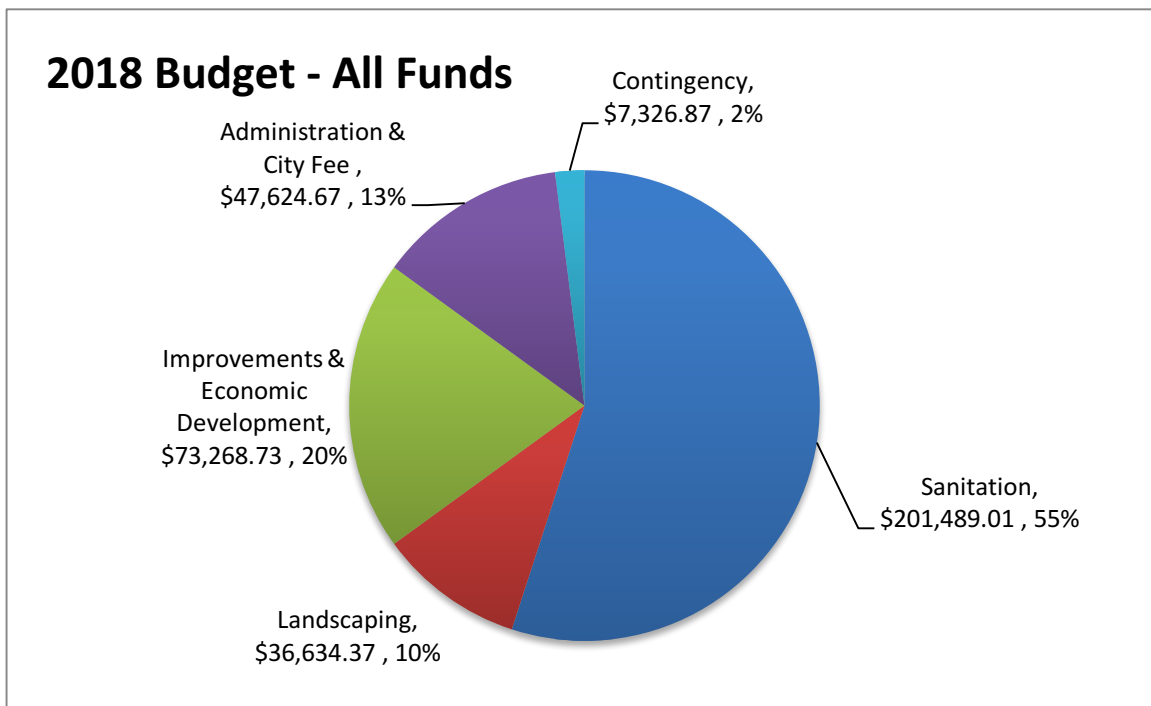
A projected five (5) year budget for the NPPBID is provided below. The overall budget shall remain consistent with this Plan. In the event of a legal challenge against the District or the Owners' Association related to the District, up to one-third of the assessment funds may be used to defend the District or the Owners' Association (not withstanding legal fees covered in Administration). Any

litigation costs over one-third of the assessment funds must be approved by City Council. The annual budget is based on the following assumptions:

1. The cost of providing improvements and activities may vary depending upon the market cost for those improvements and activities. Expenditures may require adjustment up or down to continue the intended level of improvements and activities. Funds not spent in any given year may be rolled over to the next year.
2. The assessment rate may be subject to annual increases that will not exceed five (5%) per year. Increases will be recommended by NPMS to the City Council in the annual report, and will vary each year. The projections below illustrate the maximum annual five (5%) percent increase for all budget items.
3. NPMS 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.
4. The annual budget includes a contingency reserve. Changes in data and other issues may change the revenue and expenses. In order to buffer the organization for unexpected changes in revenue the reserve is included as a budget item. If there are contingency funds remaining at the end of the NPPBID's term, and the District is renewed, those funds may be used for the eligible costs of renewing the NPPBID.

D. Expenditures

The special benefit assessment budget, which will be funded by assessment dollars, for the initial year of the District's 5-year term is \$308,899.46. The assessment budget will be supplemented by non-assessment funds of \$57,444.19, per the general benefit analysis conducted by the Engineer. The total program budget, including assessment and non-assessment funds, is \$366,343,65.



E. Maximum Cost of Improvements, Maintenance and Activities

The estimated maximum cost of improvements, maintenance and activities, funded by both assessment and non-assessment funds, for each year of the District is shown below.

Table 1 – Maximum Cost of Improvements and Activities

Service	%	2018	2019	2020	2021	2022
Sanitation	55%	\$201,489.01	\$211,563.46	\$222,141.63	\$233,248.71	\$244,911.15
Landscaping	10%	\$36,634.37	\$38,466.08	\$40,389.39	\$42,408.86	\$44,529.30
Improvements & Econ. Dev.	20%	\$73,268.73	\$76,932.17	\$80,778.77	\$84,817.71	\$89,058.60
Administration & City Fee	13%	\$47,624.67	\$50,005.91	\$52,506.20	\$55,131.51	\$57,888.09
Contingency	2%	\$7,326.87	\$7,693.22	\$8,077.88	\$8,481.77	\$8,905.86
TOTAL	100%	\$366,343.65	\$384,660.83	\$403,893.87	\$424,088.57	\$445,293.00

F. Total Annual Amount Proposed to be Expended

The following table shows the estimated total amount proposed to be expended in each year of the District’s operation. The improvements, maintenance, and activities to be provided in the first year are described in Section IV. The same improvements, maintenance, and activities are proposed for subsequent years.

Table 2 – Total Annual Amount Proposed to be Expended

Service	%	2018	2019	2020	2021	2022
Sanitation	55%	\$201,489.01	\$211,563.46	\$222,141.63	\$233,248.71	\$244,911.15
Landscaping	10%	\$36,634.37	\$38,466.08	\$40,389.39	\$42,408.86	\$44,529.30
Improvements & Econ. Dev.	20%	\$73,268.73	\$76,932.17	\$80,778.77	\$84,817.71	\$89,058.60
Administration & City Fee	13%	\$47,624.67	\$50,005.91	\$52,506.20	\$55,131.51	\$57,888.09
Contingency	2%	\$7,326.87	\$7,693.22	\$8,077.88	\$8,481.77	\$8,905.86
TOTAL	100%	\$366,343.65	\$384,660.83	\$403,893.87	\$424,088.57	\$445,293.00

V. GOVERNANCE

A. Owners' Association

Streets and Highways Code section 36651 authorizes the City to contract with the Owners' Association named in this Plan, which must be a nonprofit corporation. The North Park Organization of Businesses, dba North Park Main Street, a nonprofit corporation, shall serve as the Owners' Association. In the event of malfeasance or misappropriation of funds by NPMS, the City may designate a different Owners' Association. If a different Owners' Association is designated, all references herein to abilities and responsibilities of NPMS shall be deemed to refer to the Owners' Association.

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 purpose¹. The Owners' Association is, however, subject to government regulations relating to transparency, namely the Ralph M. Brown Act and the California Public Records Act, when conducting District-related business and keeping District-related records. These regulations are designed to promote public accountability. The Owners' Association operates as a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.) when conducting District business. North Park Main Street will serve as the Owners' Association, thus meetings of NPMS' Board and committees wherein District business is heard or conducted must be held in compliance with the public notice and other requirements of the Brown Act. With few limited exceptions as authorized by the Brown Act, meetings held pursuant to the Brown Act must be open to the public, including property owners. The Owners' Association is also subject to the record keeping and disclosure requirements of the California Public Records Act for District-related records.

C. Annual Report

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

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

D. Disclosures

NPMS shall comply with the following provisions.

1. Meeting agendas posted on NPMS's website shall include all non-confidential back-up materials provided to one or more board or committee members prior to the meeting in question.
2. NPMS shall comply with all terms and provisions of its articles of incorporation or formations and its bylaws.
3. Except to the extent prohibited by law, NPMS's board shall include at least one member who resides in the District but does not own any interest in or work for any business that is subject to the parcel

¹ Streets and Highways Code section 36614.5

assessment.

4. Each and every website for the District or for NPMS shall identify the name and latest physical work address and an email address for each of its board members. Any change to this information shall be made to the website not more than five business days after NPMS becomes aware of the change.

E. Operating Agreement

The following provisions shall be included in the Operating Agreement between NPMS and the City of San Diego.

1. NPMS shall comply with Living Wage Ordinance starting January 1, 2018.
2. Members of the Board and senior management will not be able to bid for or receive contracts from NPMS/PBID.
3. Each and every website for the District or NPMS shall post: all regular meeting agendas and any non-confidential back-up materials; approved meeting minutes; NPMS's articles of incorporation or formation, including any and all amendments thereto; NPMS's bylaws, including any and all amendments thereto; any annual audits or financial disclosures, the Annual Report; contracts awarded in accordance with the Conflict of Interest and Procurement Policy for Nonprofit Corporations Contracting with the City of San Diego, which are \$35,000 or more, including a notation of the number of bidders for such contracts; NPMS's tax returns, including any and all amendments thereto; any and all determinations of NPMS's tax-exempt status by the Internal Revenue Service or the Franchise Tax Board; and any other information or materials required by the Operating Agreement Contract to be posted on a website. All such items shall be posted not more than five business days after they become available. Social security numbers, employer identification numbers and other confidential information may be redacted from the posted materials.
4. NPMS shall not commingle in the same bank account (i) any funds it receives under this Agreement with (ii) any other funds that Contractor may receive (except for interest earned on funds on funds deposited in the account).

VI. ENGINEER'S REPORT

The District's parcel assessments will be imposed in accordance with the provisions of Article XIII D of the California Constitution. Article XIII D provides that "only special benefits are assessable"², and requires the City to "separate the general benefits from the special benefits conferred on a parcel."³ 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."⁴ Conversely, a general benefit is "derivative and indirect"⁵ and "conferred on real property located in the district or to the public-at-large."⁶ 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."⁷

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

A. Separation of General and Special Benefits

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

1. General Benefits

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

The California Constitution mandates that "only special benefits are assessable, and an agency shall separate the general benefits from the special benefits."⁸ "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."⁹ The first step that must be undertaken in order to separate the general and special benefits provided by the District's services is to identify and quantify the general benefits. There are two bodies who can receive general benefits: the public-at-large within the District, and non-assessed parcels within and surrounding the District.

² Cal. Const., art. XIII D, §4(a)

³ Cal. Const., art. XIII D, §4(a)

⁴ Id., §2(i)

⁵ *Tiburón v. Bonander* (2009) 180 Cal.App.4th 1057, 1077

⁶ Cal. Const., art. XIII D §2(i)

⁷ Cal. Const., art. XIII D, §4(a)

⁸ Cal. Const., art. XIII D §4(a)

⁹ *Golden Hill v. San Diego*

General Benefit to the Public-at-Large

The public-at-large within the District will receive general benefits as an indirect result of the services being provided directly to assessed parcels. 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.”¹⁰ 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.”¹¹ 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.”¹² Thus, although there may be some incidental benefit to persons using the assessed parcels, that incidental benefit is not considered a general benefit because it is inherently produced by activities that provide special benefits to the assessed parcels.

Intercept Survey

To quantify general benefit to the public at large, an Intercept Survey was undertaken. A report summarizing the Intercept Survey is attached as Appendix 4. The Intercept Survey asked pedestrians in the District a series of questions designed to determine their link to parcels and the relative general benefit to the public-at-large. The survey was based on the various parties’ expertise and a review of surveys conducted in similar districts. The survey was prepared by this Engineer, North Park Main Street, and the PBID formation consultant.

To obtain a representative sample, the survey was conducted throughout the District, in all benefit zones and on several times at several different times of day. The total target sample size was stratified to ensure representation across all benefit zones. A map showing deployment of surveyors and a detailed description of survey dates and times are included in Appendix 4. The SANDAG Service Bureau provided guidance regarding survey administration and procedures. SANDAG supervised the survey collection and analyzed and quantified the results. SANDAG’s report, including summary survey results, is provided in Appendix 4.

The Intercept Survey asked respondents two primary questions that pertain to general benefit. The questions were designed to capture information on whether or not respondents were in North Park to conduct business on assessed parcels. The primary purpose of the PBID is to increase commerce via increased pedestrian traffic, by making the District safer, cleaner, and more inviting. The programs also benefit residents, who enjoy the safer, cleaner and more inviting environment. Some survey respondents were residents (2%) and indicated those programs were important to them. Programs like landscaping, events, and median maintenance directly relate to this purpose as they attract pedestrians, increase pedestrian and resident safety through traffic calming, and create a more inviting environment for pedestrians, visitors and residents with features such as shade trees.

Those respondents in the District who were doing business on the assessed parcels and have a purpose directly related to commerce are considered representative of special benefit, because the District’s services are ultimately intended to increase pedestrian traffic and commerce on the assessed parcels. Those respondents within the District who were not engaging in business on the assessed parcels, are considered representative of general benefit because they are within the District and enjoying the cleaner, safer district, but do not have a connection to the assessed parcels.

¹⁰ Cal. Const., art XIII D §4(a)

¹¹ Streets and Highways Code section 36601(h)(2)

¹² Streets and Highways Code section 36622(k)(2)

According to the attached Intercept Survey report attached in Appendix 4, 0.8% of respondents indicated they would not engage in any commercial activity on district parcels. Additionally, 1.6% indicated that they would only walk around the District, and would not engage in any commercial activity. The sum of these two numbers (0.8% + 1.6% = 2.4%) is considered representative of the general benefit to the public at large. This percentage was used to determine the value of the general benefit provided to the public at large, the first component of total general benefit.

Total General Benefit to the Public At Large

To ensure that the assessment dollars do not fund general benefits to the public at large, that portion of the cost of services attributable to general benefit to the public will be paid for with funds not obtained through assessments. Therefore, based upon the intercept survey results, the total value of the general benefit provided to the public at large (those not utilizing the assessed parcels) is 2.4% of the total budget for each service category. Since all service categories are multiplied by the same ratio, the calculation is equal to 2.4% of the total District service budget of \$366,343.65, which is equal to \$8,792.24. The breakdown of the general benefit to the public at large by service category is included in Table 10.

General Benefit to Adjacent Parcels

A 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.”¹³ Although they are only provided directly to assessed parcels, the “services specifically intended for assessed parcels concomitantly confer collateral general benefits to surrounding properties.”¹⁴ It is reasonable to conclude that increased safety, cleanliness, ease of access, and attractiveness within the District will have a derivative and indirect impact on non-assessed parcels immediately adjacent to or within the District boundaries. Since the only non-assessed parcels within the District have single-family residential uses which do not receive benefits from the services, there is no need to calculate the spill-over impact to non-assessed parcels within the District. Because services are provided only within the District and on its perimeter, parcels separated from the District by at least one intervening parcel or physical feature that creates a major obstruction, such as freeways and railroad tracks, will not receive spill over benefits.

As detailed in Table 1, the total District budget for 2018 is \$366,343.65. After reducing the budget by the general benefit to the public at large (\$8,792.24), the remaining benefit to parcels is \$357,551.41. Since assessed parcels benefit from and receive the District’s services, they have been assigned a benefit factor of 1.0. Because the services affect parcels as a whole, parcel size is an appropriate measure of the relative general benefit received by parcels adjacent to the District and will be used in the below calculations by category for all parcels.

Sanitation

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

¹³ Furman Center for Real Estate & Urban Policy; The Impact of Business Improvement Districts on Property Values: Evidence from New York City (2007) p. 4

¹⁴ Beutz v. Riverside (2010) 184 Cal.App.4th 1516

spill-over benefits. As described above, parcels zoned and used exclusively for single-family residential purposes will not receive services or 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 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’s Sanitation services and separates that benefit value between special benefits provided to assessed parcels and general benefits indirectly received by adjacent parcels.

Table 3 – General Benefit to Parcels from Sanitation Services

Location & Use	Parcel Square Footage¹	Benefit Factor²	Benefit Units³	Benefit Percent⁴	Benefit Value⁵	Special Benefit	General Benefit
Inside Assessed	1,870,799	1.00	1,870,799.00	86.39%	\$169,894.70	\$169,894.70	\$0.00
Inside Residential	132,164	0.00	0.00	0.00%	\$0.00	\$0.00	\$0.00
Adjacent	1,178,610	0.250	294,652.50	13.61%	\$26,758.57	\$0.00	\$26,758.57
Adjacent Residential	534,855	0.000	0.00	0.00%	\$0.00	\$0.00	\$0.00
Subtotal	3,716,428		2,165,451.50	100.00%	\$196,653.27	\$169,894.70	\$26,758.57

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 Clean and Safe Enhancements budget less General Benefit to the Public-at-Large multiplied by the benefit percentage for each parcel location & use

Landscaping

Similarly, Landscaping services will be provided directly and only to assessed parcels and along both sides of each street within the District boundaries. Along the District perimeter, services will only be provided to the side of the street that fronts assessed parcels within the District boundaries. It is, however, reasonable to conclude that parcels abutting the non-serviced side of the street will receive spill-over benefits, however, parcels zoned and used exclusively for single-family residential purposes will not receive services or 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 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’s Landscaping services and separates that benefit value between special benefits provided to assessed parcels and general benefits indirectly received by adjacent parcels.

Table 4 – General Benefit to Parcels from Landscaping

<u>Location & Use</u>	<u>Parcel Square Footage</u> ¹	<u>Benefit Factor</u> ²	<u>Benefit Units</u> ³	<u>Benefit Percent</u> ⁴	<u>Benefit Value</u> ⁵	<u>Special Benefit</u>	<u>General Benefit</u>
Inside Assessed	1,870,799	1.00	1,870,799.00	86.39%	\$30,889.95	\$30,889.95	\$0.00
Inside Residential	132,164	0.00	0.00	0.00%	\$0.00	\$0.00	\$0.00
Adjacent	1,178,610	0.25	294,652.50	13.61%	\$4,865.20	\$0.00	\$4,865.20
Adjacent Residential	534,855	0.00	0.00	0.00%	\$0.00	\$0.00	\$0.00
Subtotal	3,716,428		2,165,451.50	100.00%	\$35,755.15	\$30,889.95	\$4,865.20

Improvements & Economic Development

Improvements and Economic Development services will be provided directly and only to assessed parcels and along both sides of each street. Along the District perimeter, services and improvements will only be provided to or installed on 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, however, parcels zoned and used exclusively for single-family residential purposes will not receive services or 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 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’s Improvements & Economic Development services and separates that benefit value between special benefits provided to assessed parcels and general benefits indirectly received by adjacent parcels.

Table 5 – General Benefit to Parcels from Improvements & Economic Development

<u>Location & Use</u>	<u>Parcel Square Footage</u> ¹	<u>Benefit Factor</u> ²	<u>Benefit Units</u> ³	<u>Benefit Percent</u> ⁴	<u>Benefit Value</u> ⁵	<u>Special Benefit</u>	<u>General Benefit</u>
Inside Assessed	1,870,799	1.00	1,870,799.00	86.39%	\$61,779.89	\$61,779.89	\$0.00
Inside Residential	132,164	0.00	0.00	0.00%	\$0.00	\$0.00	\$0.00
Adjacent	1,178,610	0.25	294,652.50	13.61%	\$9,730.39	\$0.00	\$9,730.39
Adjacent Residential	534,855	0.00	0.00	0.00%	\$0.00	\$0.00	\$0.00
Subtotal	3,716,428		2,165,451.50	100.00%	\$71,510.28	\$61,779.89	\$9,730.39

Administration & City Fee

The Administration & City Fee budgets relate to the services and improvements to be provided. These costs have been allocated proportionally based upon the special and general benefit provided by each category. As detailed in Table 6 below, the sum of the general benefit to parcels from all of the District’s services is \$41,354.16 and the sum of the general and special benefit to parcels is \$303,918.70. Therefore, the related portion of administrative & city fee costs allocated to general benefits is 13.607% (\$41,354.16 ÷ \$303,918.70). The total Administration & City Fee budget of \$47,624.67 was reduced by the general benefit to the public (\$1,142.99), leaving an Administration & City Fee budget to parcels of \$46,481.68. Therefore, the general benefit to parcels for Administration & City Fee is \$6,324.75 (\$46,481.68 x 13.607%) as detailed in the following table.

Table 6 – General Benefit to Parcels from Administration & City Fee

Service Provided	Special Benefit Value to Parcels	General Benefit Value to Parcels	Total Benefit to Parcels
Sanitation	\$169,894.70	\$26,758.57	\$196,653.27
Landscaping	\$30,889.95	\$4,865.20	\$35,755.15
Improvements & Economic Development	\$61,779.89	\$9,730.39	\$71,510.28
TOTAL	\$262,564.54	\$41,354.16	\$303,918.70
% of Benefit to Parcels	86.39%	13.6070%	100.00%
Administration and City Fee Budget	\$40,156.93	\$6,324.75	\$46,481.68

Contingency

The Contingency budget item relates to the services and improvements to be provided. These costs have also been allocated proportionally based upon the special and general benefit provided by each category. As detailed above, the related portion of Contingency costs allocated to general benefits is 13.607%. The total Contingency budget of \$7,326.87 was reduced by the general benefit to the public (\$175.84), leaving a Contingency budget to parcels of \$7,151.03. Therefore, the general benefit to parcels for Contingency is \$973.04 (\$7,151.03 x 13.607%) as detailed in the following Table 7.

Table 7 – General Benefit to Parcels from Contingency

Service Provided	Special Benefit Value to Parcels	General Benefit Value to Parcels	Total Benefit to Parcels
Sanitation	\$169,894.70	\$26,758.57	\$196,653.27
Landscaping	\$30,889.95	\$4,865.20	\$35,755.15
Improvements & Economic Development	\$61,779.89	\$9,730.39	\$71,510.28
Administration & City Fee	\$40,156.93	\$6,324.75	\$46,481.68
TOTAL	\$302,721.47	\$47,678.91	\$350,400.38
% of Benefit to Parcels	86.39%	13.6070%	100.00%
Contingency Budget	\$6,177.99	\$973.04	\$7,151.03

Total General Benefit to Adjacent Parcels

Based upon the above evaluations, the total value of the general benefit provided to parcels directly adjacent to District is shown below.

Table 8 – Total General Benefit to Parcels

Service Provided	General Benefit to Parcels
Sanitation	\$26,758.57
Landscaping	\$4,865.20
Improvements & Economic Development	\$9,730.39
Administration & City Fee	\$6,324.75
Contingency	\$973.04
TOTAL	\$48,651.95

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 and adjacent parcels within the District is shown below.

Table 9 – Total General Benefit

Service Provided	General Benefit to Public	General Benefit to Parcels	Total General Benefit
Sanitation	\$4,835.74	\$26,758.57	\$31,594.31
Landscaping	\$879.22	\$4,865.20	\$5,744.42
Improvements & Economic Development	\$1,758.45	\$9,730.39	\$11,488.84
Administration & City Fee	\$1,142.99	\$6,324.75	\$7,467.74
Contingency	\$175.84	\$973.04	\$1,148.88
TOTAL	\$8,792.24	\$48,651.95	\$57,444.19

Non-Assessment Funding

The programs funded by the District receive additional non-assessment funding in the form of grants, corporate sponsorships, event income, and other miscellaneous funds. These funding sources are anticipated to equal or exceed the amount of general benefit conferred annually by the District’s services, \$57,444.19. These non-assessment funds will be used to pay for the general benefit provided by the District’s services, ensuring that parcel assessments will only be used to provide special benefits. Every assessment dollar spent shall be matched by the corresponding general benefit funding required by this MDP.

2. Special Benefit

The services to be provided by the District constitute and confer special benefits directly to the assessed parcels. Assessment law requires that “the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided.”¹⁵ Further, “no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”¹⁶

To determine the total special benefit value to be conferred to the assessed parcels, the general benefit value (\$57,444.19) is deducted from the total value of the services and improvements (\$366,343.65). The remaining \$308,899.46, the “Total Assessment”, is considered the special benefit to be provided to assessed parcels by the District’s services. The Total Assessment has been proportionally divided among the assessed parcels so that no assessment exceeds the reasonable cost of the proportional special benefit conferred on a parcel. The assessment rate has been designed to ensure that “properties that receive the same proportionate special benefit pay the same assessment.”¹⁷

Table 10 – Special and General Benefit by Service

Service Provided	Total District Service Budget	General Benefit to Public	General Benefit to Parcels	Special Benefit to Parcels
Sanitation	\$201,489.01	\$4,835.74	\$26,758.57	\$169,894.70
Landscaping	\$36,634.37	\$879.22	\$4,865.20	\$30,889.95

¹⁵ Cal. Const., art XIII D §4(a)

¹⁶ Ibid

¹⁷ *Tiburón v. Bonander* (2009) 180 Cal.App.4th 1057

Improvements & Economic Development	\$73,268.73	\$1,758.45	\$9,730.39	\$61,779.89
Administration & City Fee	\$47,624.67	\$1,142.99	\$6,324.75	\$40,156.93
Contingency	\$7,326.87	\$175.84	\$973.04	\$6,177.99
TOTAL	\$366,343.65	\$8,792.24	\$48,651.95	\$308,899.46

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 above-ground building size, parcel size, tax status, and use. Building square footage that is below ground will not be assessed. These variables are all appropriate measures of the proportional special benefit because the need for services, level of services, and quantity of services are all relative to these variables; thus the special benefit provided to each parcel by the services can be proportionally measured using these variables.

The 2018 assessment budget has been apportioned to each parcel use based upon the special benefit value of the services to be provided to each parcel type, and the benefits received therefrom by each parcel type, as follows:

Table 11 – Assessment Budget by Parcel Use and Characteristics

Service Provided	Special Benefit to Parcels	Budget Allocated to Parcel Size	Budget Allocated to Building Size	Budget Allocated to No. of Condos
Inside Commercial	\$246,207.14	\$120,702.64	\$125,504.50	\$0.00
Inside Private Tax Exempt	\$15,352.32	\$7,705.10	\$7,647.22	\$0.00
Inside Condominiums	\$47,340.00	\$0.00	\$0.00	\$47,340.00
TOTAL	\$308,899.46	\$128,407.74	\$133,151.72	\$47,340.00

Determination of Assessment Rates

Parcel square footage is the size of the parcel, measured in square feet. It is an appropriate measure of special benefit because it relates to the highest and best use of a parcel, and reflects the long-term value implications of the NPPBID. The larger a parcel is, the more services and benefit it will receive. “Because not all parcels in the district are identical in size...some will receive more special benefit than others.”¹⁸

Table 12 – Initial Parcel Size Assessment Rate Determination

Service Provided	Initial Parcel Size Budget	Parcel Square Footage	Initial Parcel Assessment Rate (\$/sqft/yr)
Inside Commercial	\$120,702.64 ÷	1,508,783 =	\$0.08
Inside Private Tax Exempt	\$7,705.10 ÷	154,102 =	\$0.05

Above-ground building square footage is the size of the building above the ground, measured in square feet. It is also an appropriate measure of special benefit. Above-ground building square footage relates to the highest and best use of a parcel. Above-ground building size also directly relates to

¹⁸ *Dahms v. Downtown Pomona* (2009) 173 Cal.App.4th 1201.

occupancy, capacity, and the need for services. The larger the building, the more services and benefit it will receive. Below-ground building square footage is not typically reported as part of the building square footage; however, in rare cases the below-ground square footage was reported. In these cases, the below-ground building square footage has been removed from the assessable building square footage. Below-ground building square footage, when reported, is not assessed because it is not usable space (it is abandoned basements and bomb shelter type spaces that are not used or usable). Further, below-ground building square footage does not relate to the services being provided, which are all provided above ground. Below-ground building square footage, because it is not usable space, does not impact on the occupancy or capacity of the building and does not impact the special benefit the parcel will receive from the services.

Table 13 – Initial Building Square Footage Assessment Rate Determination

Service Provided	Initial Above-Ground Building Size Budget	Above-Ground Building Square Footage	Initial Above-Ground Building Assessment Rate (\$/sqft/yr)
Inside Commercial	\$125,504.50 ÷	1,140,950 =	\$0.11
Inside Private Tax Exempt	\$7,647.22 ÷	109,246 =	\$0.07

Summary of Assessment Rates and Sample Calculations

Therefore, the annual cost to commercial parcels is \$0.08 per parcel square foot, plus \$0.11 per above-ground building square foot. The annual cost to private tax-exempt parcels is \$0.05 per parcel square foot, plus \$0.07 per above-ground building square foot. Because all services will be provided above ground, building square footage that is below ground will not be assessed. For instance, a commercial parcel with 500 above-ground building square feet, 500 below-ground building square feet, and 1,000 parcel square feet would pay \$135.00 in the initial year. The same size parcel, if tax-exempt, would pay \$85.00 in the initial year. Calculations are shown in the following tables.

Sample Commercial Parcel Calculation

500 above-ground building square feet	x	\$0.11	=	\$ 55.00
500 below-ground building square feet	x	\$0.00	=	\$ 0.00
1,000 parcel square feet	x	\$0.08	=	\$ 80.00
Total Annual Assessment				\$135.00

Sample Private Tax-Exempt Parcel Calculation

500 above-ground building square feet	x	\$0.07	=	\$ 35.00
500 below-ground building square feet	x	\$0.00	=	\$ 0.00
1,000 parcel square feet	x	\$0.05	=	\$ 50.00
Total Annual Assessment				\$ 85.00

All assessment rates may be subject to an increase of no more than five (5%) percent per year. If you would like more information about parcel assessments, please call Civitas at (916)437-4300 or (800)999-7781.

2. Commercial Condominiums

Like standard commercial parcels, commercial condominiums will benefit from and receive all of the District’s services. Commercial condominiums will be assessed \$0.11 per above-ground building square foot, plus \$0.08 cents per parcel square foot for that condominium’s proportionate share of the parcel size. Because all services will be provided above ground, building square footage that is below ground will not be assessed. For instance, if there were five above-ground, 1,000-square foot

condominiums on a 2,500 square foot parcel of land, each condominium would pay \$150.00 in the initial year as calculated below:

Sample Commercial Condominium Parcel Calculation

1,000 above-ground building square feet	x	\$0.11	=	\$110.00
No below-ground building square feet	x	\$0.00	=	\$ 0.00
500 parcel square feet (2,500 / 5)	x	\$0.08	=	\$ 40.00
Total Annual Assessment				\$150.00

3. Residential Condominiums

Residential condominiums will receive the District’s services and receive special benefits from the cleaner, safer environment created by the District’s services. Events and programs that attract new businesses to the District will create a more safe, clean, inviting, and useful environment for condominium residents. For instance, condominium residents will specially benefit from clean sidewalks that enable them to access their homes, safer entryways due to tree maintenance, and an improved quality of life from the district’s overall activities.

For purposes of calculating the special benefits received by residential condominiums, it is appropriate to consider the total number of residential condominium units rather than parcel or building square footage. Residential condominiums are unique in that they tend to have lower foot traffic and occupancy per square foot, and they are occupied to a different degree at differing times of day when compared to commercial parcels. Residential condominiums receive a lower benefit than a commercial parcel because they do not have a commercial, profit making focus. Because residential condominium parcels share the same street frontage, ingress, and egress, each residential condominium owner will benefit equally, thus the residential condominiums are considered on a number of units basis.

Service Provided	Condominium Budget	Number of Units	Condo Assessment Rate (\$/unit/yr)
Condominiums Inside the District	\$47,340.00 ÷	263 =	\$180.00

Based on the benefit received, residential condominiums will be assessed a fixed rate of \$180.00 per condominium per year, regardless of size. Parcels that are used exclusively for single-family purposes with four units or fewer will not be assessed, these parcels have a use code of 07 through 13.

4. Government-Owned Parcels

Under “The Right to Vote on Taxes Act” (also known as Proposition 218) all public parcels are required to pay assessments unless they can demonstrate by clear and convincing evidence that their parcels do not receive a special benefit. Government parcels will receive and specially benefit from all of the District’s services, thus they will pay the full commercial assessment rate.

5. Residential Parcels

The state legislature has conclusively presumed that parcels zoned exclusively for residential uses do not benefit from District services. Accordingly, the District’s services are not designed to benefit parcels with single-family residential uses; thus single-family residential parcels with four units or fewer will not be assessed, these parcels have a use code of 07 through 13. Residential condominiums are not considered exclusively zoned for residential purposes and will be assessed.

6. Tax-Exempt Private Parcels

The primary purpose of the District is to benefit parcels with commercial and public uses. Although they do not share an interest in increased commerce, the tax-exempt private parcels will benefit from the Sanitation and Improvements to be provided. Therefore, tax-exempt parcels are assessed at a rate commensurate with the benefit to they will receive from the services to be provided. The rates for private tax-exempt parcels are detailed in the Base Formula above.

C. Assessment Notice

During the hearing process, an Assessment Notice will be sent to owners of each parcel in the NPPBID. The Assessment Notice provides an estimated assessment. The final individual assessment for any particular parcel may change, up or down, if the building size, parcel size, tax status, use differ from those used to calculate the amount found on the Assessment Notice. A list of parcels and the information used to calculate the amount found on the notice is provided within Appendix 2.

D. Time and Manner for Collecting Assessments

As allowed by state law, the District assessment will appear as a separate line item on annual property tax bills prepared by the County of San Diego. Parcels that do not receive property tax bills will receive a separate invoice from the City of San Diego. Property tax bills are generally distributed in the fall and payment is expected by lump sum or installment. The County of San Diego shall distribute funds to the City of San Diego, which shall contract with the Owners' Association and make funds available to the Owners' Association pursuant an Operating Agreement between the City and NPMS. Existing laws for enforcement, appeal, and penalties on property taxes apply to the assessments and may be enforced by the County of San Diego or City of San Diego.


E. Bonds

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

F. Engineer's Certification

I hereby certify, to the best of my knowledge and experience, that each of the identified benefiting parcels located within the North 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.

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



Stacey Lynch, PE
State of California
Registered Civil Engineer No. 81860
May 19, 2017

Date



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

APPENDIX 1 – PBID LAW

*** This document is current through the 2017 Supplement ***
(All 2016 legislation)

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 (2017)

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 a specific benefit upon the businesses in a business district are not taxes for the general benefit of a city, even if property, businesses, 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 real property or specific benefits upon assessed businesses 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 district.
- (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. Notwithstanding the foregoing, improvements and activities that must be provided outside the district boundaries to create a special or specific benefit to the assessed parcels or businesses may be provided, but shall be limited to marketing or signage pointing to 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 assesseses 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 district 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 CALCULATION TABLE

Map ID	Assessor's Parcel Number (APN)	Parcel Use ¹	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Square Footage (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment
1	4531540100	R	5,000	\$0.00	1,755	\$0.00	\$0.00
2	4531331200	C	9,000	\$0.08	4,000	\$0.11	\$1,160.00
5	4457011300	C	9,000	\$0.08	3,498	\$0.11	\$1,104.78
6	4457011400	C	5,000	\$0.08	2,500	\$0.11	\$675.00
7	4457011500	R	4,600	\$0.00	1,047	\$0.00	\$0.00
8	4457011600	R	4,600	\$0.00	1,328	\$0.00	\$0.00
9	4457011700	C	4,800	\$0.08	6,172	\$0.11	\$1,062.92
10	4457021200	C	14,000	\$0.08	5,866	\$0.11	\$1,765.26
11	4457021300	R	4,000	\$0.00	1,512	\$0.00	\$0.00
12	4457021400	C	3,750	\$0.08	352	\$0.11	\$338.72
13	4457021500	C	3,906	\$0.08	1,049	\$0.11	\$427.87
14	4457111300	C	7,000	\$0.08	1,114	\$0.11	\$682.54
15	4457111400	C	4,000	\$0.08	2,230	\$0.11	\$565.30
16	4457111500	C	5,000	\$0.08	1,572	\$0.11	\$572.92
17	4457111600	C	5,000	\$0.08	1,184	\$0.11	\$530.24
18	4457121000	C	5,000	\$0.08	3,580	\$0.11	\$793.80
19	4457121100	C	5,000	\$0.08	3,250	\$0.11	\$757.50
20	4457122601	C	711	\$0.08	897	\$0.11	\$155.55
20	4457122602	C	611	\$0.08	770	\$0.11	\$133.58
20	4457122603	C	443	\$0.08	559	\$0.11	\$96.93
20	4457122604	C	868	\$0.08	1,094	\$0.11	\$189.78
20	4457122605	C	834	\$0.08	1,052	\$0.11	\$182.44
20	4457122606	C	527	\$0.08	665	\$0.11	\$115.31
20	4457122607	C	666	\$0.08	840	\$0.11	\$145.68
20	4457122608	CONDO		n/a	1,309	n/a	\$180.00
20	4457122609	CONDO		n/a	485	n/a	\$180.00
20	4457122610	CONDO		n/a	1,111	n/a	\$180.00
20	4457122611	CONDO		n/a	1,391	n/a	\$180.00
20	4457122612	CONDO		n/a	728	n/a	\$180.00
20	4457122613	CONDO		n/a	1,164	n/a	\$180.00
20	4457122614	CONDO		n/a	709	n/a	\$180.00
20	4457122615	CONDO		n/a	549	n/a	\$180.00
20	4457122616	CONDO		n/a	485	n/a	\$180.00
20	4457122617	CONDO		n/a	544	n/a	\$180.00
20	4457122618	CONDO		n/a	515	n/a	\$180.00
20	4457122619	CONDO		n/a	582	n/a	\$180.00
20	4457122620	CONDO		n/a	780	n/a	\$180.00
20	4457122621	CONDO		n/a	582	n/a	\$180.00
20	4457122622	CONDO		n/a	521	n/a	\$180.00
20	4457122623	CONDO		n/a	529	n/a	\$180.00
20	4457122624	CONDO		n/a	553	n/a	\$180.00
20	4457122625	CONDO		n/a	548	n/a	\$180.00
20	4457122626	CONDO		n/a	485	n/a	\$180.00
20	4457122627	CONDO		n/a	535	n/a	\$180.00
20	4457122628	CONDO		n/a	515	n/a	\$180.00
20	4457122629	CONDO		n/a	582	n/a	\$180.00
20	4457122630	CONDO		n/a	465	n/a	\$180.00
20	4457122631	CONDO		n/a	570	n/a	\$180.00
20	4457122632	CONDO		n/a	521	n/a	\$180.00
20	4457122633	CONDO		n/a	529	n/a	\$180.00
20	4457122634	CONDO		n/a	511	n/a	\$180.00
20	4457122635	CONDO		n/a	511	n/a	\$180.00
20	4457122636	CONDO		n/a	506	n/a	\$180.00
20	4457122637	CONDO		n/a	515	n/a	\$180.00

Map ID	Assessor's Parcel Number (APN)	Parcel Use ¹	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Square Footage (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment
20	4457122638	CONDO		n/a	519	n/a	\$180.00
20	4457122639	CONDO		n/a	527	n/a	\$180.00
59	4457122800	C	4,000	\$0.08	4,000	\$0.11	\$760.00
60	4463631600	C	3,450	\$0.08	3,432	\$0.11	\$653.52
61	4463631700	C	7,000	\$0.08	4,410	\$0.11	\$1,045.10
62	4463631800	C	3,500	\$0.08	5,656	\$0.11	\$902.16
63	4463631900	C	7,000	\$0.08	5,000	\$0.11	\$1,110.00
64	4463632000	C	7,000	\$0.08	5,000	\$0.11	\$1,110.00
65	4463632100	TE	7,000	\$0.05	4,579	\$0.07	\$670.53
66	4463632200	C	7,000	\$0.08	4,016	\$0.11	\$1,001.76
67	4463632300	C	7,000	\$0.08	3,818	\$0.11	\$979.98
68	4463632400	C	10,500	\$0.08	8,872	\$0.11	\$1,815.92
69	4463632500	C	7,000	\$0.08	4,137	\$0.11	\$1,015.07
70	4463632600	C	7,000	\$0.08	3,516	\$0.11	\$946.76
71	4463632700	C	7,000	\$0.08	4,966	\$0.11	\$1,106.26
72	4463640100	C	3,500	\$0.08	1,442	\$0.11	\$438.62
73	4463640400	C	7,000	\$0.08	3,000	\$0.11	\$890.00
74	4463640500	C	7,000	\$0.08	5,852	\$0.11	\$1,203.72
75	4463640600	C	7,000	\$0.08	7,600	\$0.11	\$1,396.00
76	4463640700	C	7,000	\$0.08	2,696	\$0.11	\$856.56
77	4463640800	C	7,000	\$0.08	4,150	\$0.11	\$1,016.50
78	4463640900	C	7,000	\$0.08	2,335	\$0.11	\$816.85
79	4463641000	C	13,951	\$0.08	6,908	\$0.11	\$1,875.96
80	4463641100	C	21,000	\$0.08	7,520	\$0.11	\$2,507.20
81	4464111900	C	4,000	\$0.08	3,200	\$0.11	\$672.00
82	4464112000	C	10,000	\$0.08	9,058	\$0.11	\$1,796.38
83	4464113400	C	21,000	\$0.08	13,016	\$0.11	\$3,111.76
84	4464121000	C	9,000	\$0.08	8,640	\$0.11	\$1,670.40
85	4464121100	C	5,000	\$0.08	5,951	\$0.11	\$1,054.61
86	4464121200	C	7,000	\$0.08	11,612	\$0.11	\$1,837.32
87	4464121300	C	14,000	\$0.08	8,400	\$0.11	\$2,044.00
88	4464121400	C	7,000	\$0.08	4,050	\$0.11	\$1,005.50
89	4464121600	C	5,250	\$0.08	2,553	\$0.11	\$700.83
90	4464121700	C	5,250	\$0.08	2,220	\$0.11	\$664.20
91	4464121900	C	5,670	\$0.08	5,500	\$0.11	\$1,058.60
92	4464122000	C	5,250	\$0.08	5,250	\$0.11	\$997.50
93	4464122100	C	7,000	\$0.08	5,750	\$0.11	\$1,192.50
94	4464122200	C	7,000	\$0.08	5,750	\$0.11	\$1,192.50
95	4464122300	C	3,500	\$0.08	2,500	\$0.11	\$555.00
96	4464122500	C	5,000	\$0.08	5,000	\$0.11	\$950.00
97	4464122700	C	7,000	\$0.08	5,800	\$0.11	\$1,198.00
98	4464130100	C	7,000	\$0.08	4,825	\$0.11	\$1,090.75
99	4464130200	C	7,000	\$0.08	4,700	\$0.11	\$1,077.00
100	4464130300	C	7,700	\$0.08	7,740	\$0.11	\$1,467.40
101	4464130400	C	7,000	\$0.08	5,700	\$0.11	\$1,187.00
102	4464130501	C	7,000	\$0.08	6,300	\$0.11	\$1,253.00
103	4464130600	C	10,000	\$0.08	9,191	\$0.11	\$1,811.01
104	4464130700	C	4,000	\$0.08	4,000	\$0.11	\$760.00
105	4464130800	C	8,440	\$0.08	8,217	\$0.11	\$1,579.07
106	4464130900	C	5,560	\$0.08	7,360	\$0.11	\$1,254.40
107	4464131000	C	7,000	\$0.08	0	\$0.11	\$560.00
108	4464131100	C	7,700	\$0.08	0	\$0.11	\$616.00
109	4464131501	C	539	\$0.08	1,574	\$0.11	\$216.26
109	4464131502	C	638	\$0.08	1,863	\$0.11	\$255.97
109	4464131503	C	900	\$0.08	2,628	\$0.11	\$361.08

Map ID	Assessor's Parcel Number (APN)	Parcel Use ¹	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Square Footage (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment
109	4464131504	C	790	\$0.08	2,306	\$0.11	\$316.86
109	4464131505	C	1,266	\$0.08	3,695	\$0.11	\$507.73
109	4464131506	C	1,015	\$0.08	2,964	\$0.11	\$407.24
115	4464131601	CONDO		n/a	985	n/a	\$180.00
115	4464131602	CONDO		n/a	1,097	n/a	\$180.00
115	4464131603	CONDO		n/a	1,023	n/a	\$180.00
115	4464131604	CONDO		n/a	801	n/a	\$180.00
115	4464131605	CONDO		n/a	1,023	n/a	\$180.00
115	4464131606	CONDO		n/a	795	n/a	\$180.00
115	4464131607	CONDO		n/a	1,040	n/a	\$180.00
115	4464131608	CONDO		n/a	795	n/a	\$180.00
115	4464131609	CONDO		n/a	1,090	n/a	\$180.00
115	4464131610	CONDO		n/a	1,013	n/a	\$180.00
115	4464131611	CONDO		n/a	1,108	n/a	\$180.00
115	4464131612	CONDO		n/a	1,123	n/a	\$180.00
115	4464131613	CONDO		n/a	801	n/a	\$180.00
115	4464131614	CONDO		n/a	1,013	n/a	\$180.00
115	4464131615	CONDO		n/a	1,040	n/a	\$180.00
115	4464131616	CONDO		n/a	795	n/a	\$180.00
115	4464131617	CONDO		n/a	1,023	n/a	\$180.00
115	4464131618	CONDO		n/a	795	n/a	\$180.00
115	4464131619	CONDO		n/a	809	n/a	\$180.00
115	4464131620	CONDO		n/a	1,013	n/a	\$180.00
115	4464131621	CONDO		n/a	744	n/a	\$180.00
115	4464131622	CONDO		n/a	1,097	n/a	\$180.00
115	4464131623	CONDO		n/a	985	n/a	\$180.00
115	4464131624	CONDO		n/a	1,097	n/a	\$180.00
115	4464131625	CONDO		n/a	1,023	n/a	\$180.00
115	4464131626	CONDO		n/a	801	n/a	\$180.00
115	4464131627	CONDO		n/a	1,023	n/a	\$180.00
115	4464131628	CONDO		n/a	795	n/a	\$180.00
115	4464131629	CONDO		n/a	1,040	n/a	\$180.00
115	4464131630	CONDO		n/a	795	n/a	\$180.00
115	4464131631	CONDO		n/a	1,090	n/a	\$180.00
115	4464131632	CONDO		n/a	1,013	n/a	\$180.00
115	4464131633	CONDO		n/a	1,108	n/a	\$180.00
115	4464131634	CONDO		n/a	1,123	n/a	\$180.00
115	4464131635	CONDO		n/a	801	n/a	\$180.00
115	4464131636	CONDO		n/a	1,013	n/a	\$180.00
115	4464131637	CONDO		n/a	1,040	n/a	\$180.00
115	4464131638	CONDO		n/a	795	n/a	\$180.00
115	4464131639	CONDO		n/a	1,023	n/a	\$180.00
115	4464131640	CONDO		n/a	795	n/a	\$180.00
115	4464131641	CONDO		n/a	809	n/a	\$180.00
115	4464131642	CONDO		n/a	1,013	n/a	\$180.00
115	4464131643	CONDO		n/a	985	n/a	\$180.00
115	4464131644	CONDO		n/a	1,097	n/a	\$180.00
115	4464131645	CONDO		n/a	744	n/a	\$180.00
115	4464131646	CONDO		n/a	1,097	n/a	\$180.00
115	4464131647	CONDO		n/a	1,023	n/a	\$180.00
115	4464131648	CONDO		n/a	801	n/a	\$180.00
115	4464131649	CONDO		n/a	1,023	n/a	\$180.00
115	4464131650	CONDO		n/a	795	n/a	\$180.00
115	4464131651	CONDO		n/a	821	n/a	\$180.00
115	4464131652	CONDO		n/a	795	n/a	\$180.00

Map ID	Assessor's Parcel Number (APN)	Parcel Use ¹	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Square Footage (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment
115	4464131653	CONDO		n/a	1,090	n/a	\$180.00
115	4464131654	CONDO		n/a	1,013	n/a	\$180.00
115	4464131655	CONDO		n/a	1,108	n/a	\$180.00
115	4464131656	CONDO		n/a	1,096	n/a	\$180.00
115	4464131657	CONDO		n/a	801	n/a	\$180.00
115	4464131658	CONDO		n/a	1,013	n/a	\$180.00
115	4464131659	CONDO		n/a	821	n/a	\$180.00
115	4464131660	CONDO		n/a	795	n/a	\$180.00
115	4464131661	CONDO		n/a	1,023	n/a	\$180.00
115	4464131662	CONDO		n/a	795	n/a	\$180.00
115	4464131663	CONDO		n/a	809	n/a	\$180.00
115	4464131664	CONDO		n/a	1,013	n/a	\$180.00
115	4464131665	CONDO		n/a	744	n/a	\$180.00
115	4464131666	CONDO		n/a	1,097	n/a	\$180.00
115	4464131667	CONDO		n/a	1,250	n/a	\$180.00
115	4464131668	CONDO		n/a	1,146	n/a	\$180.00
115	4464131669	CONDO		n/a	942	n/a	\$180.00
115	4464131670	CONDO		n/a	1,146	n/a	\$180.00
115	4464131671	CONDO		n/a	921	n/a	\$180.00
115	4464131672	CONDO		n/a	949	n/a	\$180.00
115	4464131673	CONDO		n/a	921	n/a	\$180.00
115	4464131674	CONDO		n/a	1,249	n/a	\$180.00
115	4464131675	CONDO		n/a	1,134	n/a	\$180.00
115	4464131676	CONDO		n/a	1,284	n/a	\$180.00
115	4464131677	CONDO		n/a	1,252	n/a	\$180.00
115	4464131678	CONDO		n/a	942	n/a	\$180.00
115	4464131679	CONDO		n/a	1,134	n/a	\$180.00
115	4464131680	CONDO		n/a	949	n/a	\$180.00
115	4464131681	CONDO		n/a	921	n/a	\$180.00
115	4464131682	CONDO		n/a	1,146	n/a	\$180.00
115	4464131683	CONDO		n/a	921	n/a	\$180.00
115	4464131684	CONDO		n/a	932	n/a	\$180.00
115	4464131685	CONDO		n/a	1,134	n/a	\$180.00
115	4464131686	CONDO		n/a	1,250	n/a	\$180.00
116	4464131701	CONDO		n/a	822	n/a	\$180.00
116	4464131702	CONDO		n/a	1,361	n/a	\$180.00
116	4464131703	CONDO		n/a	1,023	n/a	\$180.00
116	4464131704	CONDO		n/a	1,013	n/a	\$180.00
116	4464131705	CONDO		n/a	1,040	n/a	\$180.00
116	4464131706	CONDO		n/a	795	n/a	\$180.00
116	4464131707	CONDO		n/a	1,090	n/a	\$180.00
116	4464131708	CONDO		n/a	795	n/a	\$180.00
116	4464131709	CONDO		n/a	1,222	n/a	\$180.00
116	4464131710	CONDO		n/a	1,013	n/a	\$180.00
116	4464131711	CONDO		n/a	795	n/a	\$180.00
116	4464131712	CONDO		n/a	1,361	n/a	\$180.00
116	4464131713	CONDO		n/a	975	n/a	\$180.00
116	4464131714	CONDO		n/a	1,361	n/a	\$180.00
116	4464131715	CONDO		n/a	924	n/a	\$180.00
116	4464131716	CONDO		n/a	795	n/a	\$180.00
116	4464131717	CONDO		n/a	924	n/a	\$180.00
116	4464131718	CONDO		n/a	795	n/a	\$180.00
116	4464131719	CONDO		n/a	795	n/a	\$180.00
116	4464131720	CONDO		n/a	795	n/a	\$180.00
116	4464131721	CONDO		n/a	795	n/a	\$180.00

Map ID	Assessor's Parcel Number (APN)	Parcel Use ¹	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Square Footage (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment
116	4464131722	CONDO		n/a	1,222	n/a	\$180.00
116	4464131723	CONDO		n/a	795	n/a	\$180.00
116	4464131724	CONDO		n/a	1,090	n/a	\$180.00
116	4464131725	CONDO		n/a	1,361	n/a	\$180.00
116	4464131726	CONDO		n/a	1,041	n/a	\$180.00
116	4464131727	CONDO		n/a	1,361	n/a	\$180.00
116	4464131728	CONDO		n/a	1,023	n/a	\$180.00
116	4464131729	CONDO		n/a	1,013	n/a	\$180.00
116	4464131730	CONDO		n/a	1,507	n/a	\$180.00
116	4464131731	CONDO		n/a	795	n/a	\$180.00
116	4464131732	CONDO		n/a	795	n/a	\$180.00
116	4464131733	CONDO		n/a	1,013	n/a	\$180.00
116	4464131734	CONDO		n/a	1,361	n/a	\$180.00
116	4464131735	CONDO		n/a	886	n/a	\$180.00
116	4464131736	CONDO		n/a	1,097	n/a	\$180.00
116	4464131737	CONDO		n/a	1,097	n/a	\$180.00
116	4464131738	CONDO		n/a	1,023	n/a	\$180.00
116	4464131739	CONDO		n/a	1,013	n/a	\$180.00
116	4464131740	CONDO		n/a	1,040	n/a	\$180.00
116	4464131741	CONDO		n/a	795	n/a	\$180.00
116	4464131742	CONDO		n/a	1,090	n/a	\$180.00
116	4464131743	CONDO		n/a	795	n/a	\$180.00
116	4464131744	CONDO		n/a	1,222	n/a	\$180.00
116	4464131745	CONDO		n/a	1,013	n/a	\$180.00
116	4464131746	CONDO		n/a	795	n/a	\$180.00
116	4464131747	CONDO		n/a	1,097	n/a	\$180.00
116	4464131748	CONDO		n/a	1,472	n/a	\$180.00
116	4464131749	CONDO		n/a	1,097	n/a	\$180.00
116	4464131750	CONDO		n/a	795	n/a	\$180.00
116	4464131751	CONDO		n/a	924	n/a	\$180.00
116	4464131752	CONDO		n/a	795	n/a	\$180.00
116	4464131753	CONDO		n/a	795	n/a	\$180.00
116	4464131754	CONDO		n/a	795	n/a	\$180.00
116	4464131755	CONDO		n/a	795	n/a	\$180.00
116	4464131756	CONDO		n/a	1,222	n/a	\$180.00
116	4464131757	CONDO		n/a	795	n/a	\$180.00
116	4464131758	CONDO		n/a	1,090	n/a	\$180.00
116	4464131759	CONDO		n/a	1,097	n/a	\$180.00
116	4464131760	CONDO		n/a	1,040	n/a	\$180.00
116	4464131761	CONDO		n/a	1,097	n/a	\$180.00
116	4464131762	CONDO		n/a	1,023	n/a	\$180.00
116	4464131763	CONDO		n/a	1,013	n/a	\$180.00
116	4464131764	CONDO		n/a	1,097	n/a	\$180.00
116	4464131765	CONDO		n/a	795	n/a	\$180.00
116	4464131766	CONDO		n/a	795	n/a	\$180.00
116	4464131767	CONDO		n/a	1,013	n/a	\$180.00
116	4464131768	CONDO		n/a	1,097	n/a	\$180.00
117	4464131801	CONDO		n/a	694	n/a	\$180.00
117	4464131802	CONDO		n/a	694	n/a	\$180.00
117	4464131803	CONDO		n/a	1,023	n/a	\$180.00
117	4464131804	CONDO		n/a	1,013	n/a	\$180.00
117	4464131805	CONDO		n/a	1,040	n/a	\$180.00
117	4464131806	CONDO		n/a	795	n/a	\$180.00
117	4464131807	CONDO		n/a	1,090	n/a	\$180.00
117	4464131808	CONDO		n/a	795	n/a	\$180.00

Map ID	Assessor's Parcel Number (APN)	Parcel Use ¹	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Square Footage (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment
117	4464131809	CONDO		n/a	1,222	n/a	\$180.00
117	4464131810	CONDO		n/a	1,013	n/a	\$180.00
117	4464131811	CONDO		n/a	795	n/a	\$180.00
117	4464131812	CONDO		n/a	694	n/a	\$180.00
117	4464131813	CONDO		n/a	795	n/a	\$180.00
117	4464131814	CONDO		n/a	694	n/a	\$180.00
117	4464131815	CONDO		n/a	924	n/a	\$180.00
117	4464131816	CONDO		n/a	795	n/a	\$180.00
117	4464131817	CONDO		n/a	924	n/a	\$180.00
117	4464131818	CONDO		n/a	795	n/a	\$180.00
117	4464131819	CONDO		n/a	795	n/a	\$180.00
117	4464131820	CONDO		n/a	827	n/a	\$180.00
117	4464131821	CONDO		n/a	795	n/a	\$180.00
117	4464131822	CONDO		n/a	795	n/a	\$180.00
117	4464131823	CONDO		n/a	1,222	n/a	\$180.00
117	4464131824	CONDO		n/a	795	n/a	\$180.00
117	4464131825	CONDO		n/a	1,090	n/a	\$180.00
117	4464131826	CONDO		n/a	694	n/a	\$180.00
117	4464131827	CONDO		n/a	821	n/a	\$180.00
117	4464131828	CONDO		n/a	694	n/a	\$180.00
117	4464131829	CONDO		n/a	1,023	n/a	\$180.00
117	4464131830	CONDO		n/a	1,013	n/a	\$180.00
117	4464131831	CONDO		n/a	694	n/a	\$180.00
117	4464131832	CONDO		n/a	795	n/a	\$180.00
117	4464131833	CONDO		n/a	795	n/a	\$180.00
117	4464131834	CONDO		n/a	1,013	n/a	\$180.00
117	4464131835	CONDO		n/a	694	n/a	\$180.00
117	4464131836	CONDO		n/a	817	n/a	\$180.00
117	4464131837	CONDO		n/a	817	n/a	\$180.00
117	4464131838	CONDO		n/a	1,146	n/a	\$180.00
117	4464131839	CONDO		n/a	1,134	n/a	\$180.00
117	4464131840	CONDO		n/a	949	n/a	\$180.00
117	4464131841	CONDO		n/a	921	n/a	\$180.00
117	4464131842	CONDO		n/a	1,249	n/a	\$180.00
117	4464131843	CONDO		n/a	921	n/a	\$180.00
117	4464131844	CONDO		n/a	1,405	n/a	\$180.00
117	4464131845	CONDO		n/a	1,134	n/a	\$180.00
117	4464131846	CONDO		n/a	921	n/a	\$180.00
117	4464131847	CONDO		n/a	817	n/a	\$180.00
117	4464131848	CONDO		n/a	921	n/a	\$180.00
117	4464131849	CONDO		n/a	817	n/a	\$180.00
117	4464131850	CONDO		n/a	1,095	n/a	\$180.00
117	4464131851	CONDO		n/a	921	n/a	\$180.00
117	4464131852	CONDO		n/a	1,095	n/a	\$180.00
117	4464131853	CONDO		n/a	921	n/a	\$180.00
117	4464131854	CONDO		n/a	921	n/a	\$180.00
117	4464131855	CONDO		n/a	950	n/a	\$180.00
117	4464131856	CONDO		n/a	921	n/a	\$180.00
117	4464131857	CONDO		n/a	921	n/a	\$180.00
117	4464131858	CONDO		n/a	1,405	n/a	\$180.00
117	4464131859	CONDO		n/a	921	n/a	\$180.00
117	4464131860	CONDO		n/a	1,249	n/a	\$180.00
117	4464131861	CONDO		n/a	817	n/a	\$180.00
117	4464131862	CONDO		n/a	949	n/a	\$180.00
117	4464131863	CONDO		n/a	817	n/a	\$180.00

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117	4464131864	CONDO		n/a	1,146	n/a	\$180.00
117	4464131865	CONDO		n/a	1,134	n/a	\$180.00
117	4464131866	CONDO		n/a	817	n/a	\$180.00
117	4464131867	CONDO		n/a	921	n/a	\$180.00
117	4464131868	CONDO		n/a	921	n/a	\$180.00
117	4464131869	CONDO		n/a	1,134	n/a	\$180.00
117	4464131870	CONDO		n/a	817	n/a	\$180.00
339	4464140400	C	7,000	\$0.08	0	\$0.11	\$560.00
340	4464140500	C	3,500	\$0.08	0	\$0.11	\$280.00
341	4464140600	C	10,500	\$0.08	3,377	\$0.11	\$1,211.47
342	4464140700	C	7,000	\$0.08	2,700	\$0.11	\$857.00
343	4464140800	C	14,000	\$0.08	7,645	\$0.11	\$1,960.95
344	4464140900	C	6,000	\$0.08	11,712	\$0.11	\$1,768.32
345	4464141000	C	4,600	\$0.08	4,600	\$0.11	\$874.00
346	4464141100	C	3,400	\$0.08	3,400	\$0.11	\$646.00
347	4464141200	C	6,100	\$0.08	9,971	\$0.11	\$1,584.81
348	4464141300	C	7,900	\$0.08	7,315	\$0.11	\$1,436.65
349	4464142700	C	27,848	\$0.08	25,120	\$0.11	\$4,991.04
350	4464142800	C	7,000	\$0.08	2,240	\$0.11	\$806.40
351	4464311500	C	5,000	\$0.08	5,000	\$0.11	\$950.00
352	4464311600	C	5,000	\$0.08	4,632	\$0.11	\$909.52
353	4464311700	C	4,000	\$0.08	2,800	\$0.11	\$628.00
354	4464311800	C	3,400	\$0.08	2,373	\$0.11	\$533.03
355	4464311900	C	3,600	\$0.08	0	\$0.11	\$288.00
356	4464312000	C	7,000	\$0.08	12,022	\$0.11	\$1,882.42
357	4464320100	C	7,000	\$0.08	6,000	\$0.11	\$1,220.00
358	4464320200	C	7,000	\$0.08	6,638	\$0.11	\$1,290.18
359	4464320300	R	5,250	\$0.00		\$0.00	\$0.00
360	4464320401	CONDO		n/a	824	n/a	\$180.00
361	4464320402	CONDO		n/a	824	n/a	\$180.00
362	4464320403	CONDO		n/a	824	n/a	\$180.00
363	4464320404	CONDO		n/a	824	n/a	\$180.00
364	4464321500	C	7,000	\$0.08	7,000	\$0.11	\$1,330.00
365	4464321600	C	7,000	\$0.08	7,000	\$0.11	\$1,330.00
366	4464321700	C	7,000	\$0.08	7,000	\$0.11	\$1,330.00
367	4464321800	C	7,000	\$0.08	6,906	\$0.11	\$1,319.66
368	4464321900	R	7,000	\$0.00		\$0.00	\$0.00
369	4464322000	C	7,000	\$0.08	3,122	\$0.11	\$903.42
370	4464322100	R	7,000	\$0.00		\$0.00	\$0.00
371	4464322200	C	7,000	\$0.08	6,538	\$0.11	\$1,279.18
372	4464322300	R	1,750	\$0.00		\$0.00	\$0.00
373	4464322400	R	1,750	\$0.00		\$0.00	\$0.00
374	4464322500	R	1,750	\$0.00		\$0.00	\$0.00
375	4464322600	R	1,750	\$0.00		\$0.00	\$0.00
376	4464322700	C	10,500	\$0.08	2,376	\$0.11	\$1,101.36
377	4464322900	C	21,000	\$0.08	44,600	\$0.11	\$6,586.00
378	4464323000	TE	48,352	\$0.05	20,753	\$0.07	\$3,870.31
416	4530711000	C	1,250	\$0.08	23,537	\$0.11	\$2,689.07
417	4530720100	C	6,250	\$0.08	5,135	\$0.11	\$1,064.85
418	4530720800	C	2,613	\$0.08	4,620	\$0.11	\$717.24
419	4530720900	C	4,000	\$0.08	2,850	\$0.11	\$633.50
420	4530721000	C	4,000	\$0.08	2,000	\$0.11	\$540.00
421	4530810100	C	3,075	\$0.08	3,210	\$0.11	\$599.10
422	4530810200	C	3,600	\$0.08	2,292	\$0.11	\$540.12
423	4530810300	C	5,000	\$0.08	1,464	\$0.11	\$561.04

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424	4530810400	C	1,900	\$0.08	0	\$0.11	\$152.00
425	4530811100	C	5,208	\$0.08	6,898	\$0.11	\$1,175.42
426	4530811200	C	5,208	\$0.08	1,726	\$0.11	\$606.50
427	4530811400	C	3,249	\$0.08	1,022	\$0.11	\$372.34
428	4530820600	C	11,500	\$0.08	9,769	\$0.11	\$1,994.59
429	4530821100	TE	18,750	\$0.05	18,750	\$0.07	\$2,250.00
430	4531110100	C	9,000	\$0.08	8,820	\$0.11	\$1,690.20
431	4531110300	C	10,000	\$0.08	1,750	\$0.11	\$992.50
433	4531120100	C	5,000	\$0.08	8,741	\$0.11	\$1,361.51
434	4531120200	C	2,500	\$0.08	1,404	\$0.11	\$354.44
435	4531120300	C	2,500	\$0.08	1,680	\$0.11	\$384.80
436	4531121300	C	10,000	\$0.08	5,850	\$0.11	\$1,443.50
437	4531210100	C	5,000	\$0.08	1,500	\$0.11	\$565.00
438	4531210200	C	5,000	\$0.08	5,000	\$0.11	\$950.00
439	4531210300	C	5,000	\$0.08	9,600	\$0.11	\$1,456.00
440	4531210400	C	25,000	\$0.08	0	\$0.11	\$2,000.00
441	4531210500	C	20,000	\$0.08	29,288	\$0.11	\$4,821.68
442	4531220100	C	15,000	\$0.08	10,837	\$0.11	\$2,392.07
443	4531221000	C	15,000	\$0.08	9,774	\$0.11	\$2,275.14
444	4531221201	C	7,514	\$0.08	9,774	\$0.11	\$1,676.26
444	4531221202	C	7,514	\$0.08	7,514	\$0.11	\$1,427.66
444	4531221300	C	7,514	\$0.08	14,510	\$0.11	\$2,197.22
444	4531221400	C	7,514	\$0.08	30,056	\$0.11	\$3,907.28
448	4531230100	C	5,000	\$0.08	4,800	\$0.11	\$928.00
449	4531230200	C	5,000	\$0.08	5,000	\$0.11	\$950.00
450	4531230300	C	5,000	\$0.08	4,800	\$0.11	\$928.00
451	4531230400	C	5,000	\$0.08	3,872	\$0.11	\$825.92
452	4531230500	C	5,000	\$0.08	5,000	\$0.11	\$950.00
453	4531230600	C	5,000	\$0.08	5,000	\$0.11	\$950.00
454	4531230700	C	5,000	\$0.08	5,000	\$0.11	\$950.00
455	4531230800	C	5,000	\$0.08	1,500	\$0.11	\$565.00
456	4531230900	C	5,000	\$0.08	4,300	\$0.11	\$873.00
457	4531231000	C	5,000	\$0.08	3,798	\$0.11	\$817.78
458	4531231100	C	10,000	\$0.08	9,474	\$0.11	\$1,842.14
459	4531320700	C	5,000	\$0.08	3,000	\$0.11	\$730.00
460	4531320800	C	5,000	\$0.08	3,000	\$0.11	\$730.00
461	4531320900	C	5,000	\$0.08	2,500	\$0.11	\$675.00
462	4531321000	C	5,000	\$0.08	2,256	\$0.11	\$648.16
463	4531321100	C	5,000	\$0.08	3,250	\$0.11	\$757.50
464	4531321200	C	5,000	\$0.08	5,000	\$0.11	\$950.00
465	4531321300	TE	10,000	\$0.05	16,387	\$0.07	\$1,647.09
466	4531330100	C	5,000	\$0.08	4,800	\$0.11	\$928.00
467	4531330600	C	5,000	\$0.08	1,300	\$0.11	\$543.00
468	4531331300	C	20,000	\$0.08	9,126	\$0.11	\$2,603.86
469	4531340401	CONDO		n/a	1,279	n/a	\$180.00
469	4531340402	CONDO		n/a	1,279	n/a	\$180.00
469	4531340403	CONDO		n/a	1,279	n/a	\$180.00
472	4531340500	C	3,000	\$0.08	1,480	\$0.11	\$402.80
473	4531341400	TE	20,000	\$0.05	12,000	\$0.07	\$1,840.00
474	4531350800	C	5,000	\$0.08	4,260	\$0.11	\$868.60
475	4531350900	R	5,000	\$0.00	1,697	\$0.00	\$0.00
476	4531351000	R	5,000	\$0.00	1,324	\$0.00	\$0.00
477	4531351100	R	5,000	\$0.00	912	\$0.00	\$0.00
478	4531351200	R	5,000	\$0.00	0	\$0.00	\$0.00
479	4531351300	R	5,000	\$0.00	0	\$0.00	\$0.00

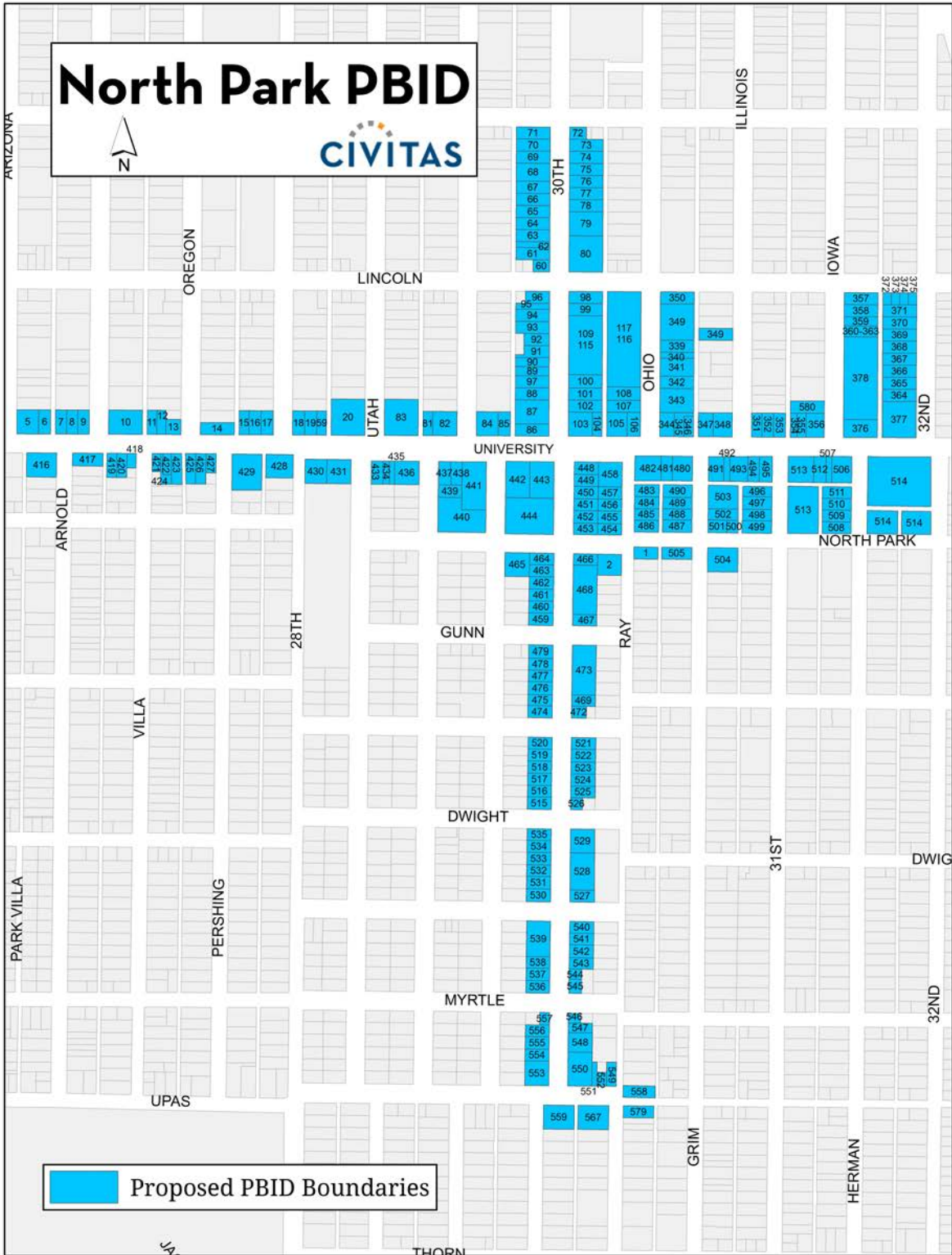
Map ID	Assessor's Parcel Number (APN)	Parcel Use ¹	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Square Footage (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment
480	4531510100	C	8,548	\$0.08	20,636	\$0.11	\$2,953.80
481	4531510200	C	5,158	\$0.08	5,050	\$0.11	\$968.14
482	4531510300	C	11,008	\$0.08	26,164	\$0.11	\$3,758.68
483	4531510400	C	5,002	\$0.08	2,500	\$0.11	\$675.16
484	4531510500	C	5,002	\$0.08	2,500	\$0.11	\$675.16
485	4531510600	C	5,002	\$0.08	4,150	\$0.11	\$856.66
486	4531510700	C	5,002	\$0.08	5,000	\$0.11	\$950.16
487	4531510800	C	6,252	\$0.08	6,250	\$0.11	\$1,187.66
488	4531510900	C	6,252	\$0.08	6,252	\$0.11	\$1,187.88
489	4531511000	C	6,252	\$0.08	0	\$0.11	\$500.16
490	4531511100	C	6,252	\$0.08	0	\$0.11	\$500.16
491	4531520100	C	6,754	\$0.08	9,649	\$0.11	\$1,601.71
492	4531520200	C	2,669	\$0.08	2,652	\$0.11	\$505.24
493	4531520300	C	7,820	\$0.08	15,600	\$0.11	\$2,341.60
494	4531520400	C	4,726	\$0.08	4,725	\$0.11	\$897.83
495	4531520500	C	5,774	\$0.08	3,575	\$0.11	\$855.17
496	4531520600	C	6,265	\$0.08	0	\$0.11	\$501.20
497	4531520700	C	6,265	\$0.08	0	\$0.11	\$501.20
498	4531520800	C	6,265	\$0.08	0	\$0.11	\$501.20
499	4531520900	C	6,265	\$0.08	8,161	\$0.11	\$1,398.91
500	4531521000	R	2,262	\$0.00	1,039	\$0.00	\$0.00
501	4531521100	R	4,000	\$0.00	1,212	\$0.00	\$0.00
502	4531521200	C	6,262	\$0.08	6,262	\$0.11	\$1,189.78
503	4531521300	C	12,523	\$0.08	0	\$0.11	\$1,001.84
504	4531531500	C	12,523	\$0.08	6,210	\$0.11	\$1,684.94
505	4531541400	R	6,252	\$0.00		\$0.00	\$0.00
506	4531610100	C	8,789	\$0.08	4,224	\$0.11	\$1,167.76
507	4531610200	C	2,664	\$0.08	2,125	\$0.11	\$446.87
508	4531611000	C	6,248	\$0.08	6,888	\$0.11	\$1,257.52
509	4531611100	C	6,248	\$0.08	5,745	\$0.11	\$1,131.79
510	4531611200	C	6,248	\$0.08	7,694	\$0.11	\$1,346.18
511	4531611300	C	6,248	\$0.08	1,240	\$0.11	\$636.24
512	4531611400	C	5,316	\$0.08	4,000	\$0.11	\$865.28
513	4531611500	C	36,155	\$0.08	8,262	\$0.11	\$3,801.22
514	4531621200	C	79,279	\$0.08	22,800	\$0.11	\$8,850.32
515	4532520800	R	5,000	\$0.00	1,788	\$0.00	\$0.00
516	4532520900	R	5,000	\$0.00	1,468	\$0.00	\$0.00
517	4532521000	C	5,000	\$0.08	3,768	\$0.11	\$814.48
518	4532521100	R	5,000	\$0.00	816	\$0.00	\$0.00
519	4532521200	R	5,000	\$0.00	993	\$0.00	\$0.00
520	4532521300	R	5,000	\$0.00	1,365	\$0.00	\$0.00
521	4532530100	C	5,000	\$0.08	3,400	\$0.11	\$774.00
522	4532530200	C	5,000	\$0.08	1,801	\$0.11	\$598.11
523	4532530300	R	5,000	\$0.00	1,296	\$0.00	\$0.00
524	4532530400	C	5,000	\$0.08	5,280	\$0.11	\$980.80
525	4532530500	C	5,000	\$0.08	2,986	\$0.11	\$728.46
526	4532530600	C	2,500	\$0.08	2,300	\$0.11	\$453.00
527	4532540300	TE	5,000	\$0.05	3,500	\$0.07	\$495.00
528	4532541200	TE	15,000	\$0.05	3,902	\$0.07	\$1,023.14
529	4532541400	TE	10,000	\$0.05	9,016	\$0.07	\$1,131.12
530	4532550700	C	5,000	\$0.08	5,168	\$0.11	\$968.48
531	4532550800	C	5,000	\$0.08	1,792	\$0.11	\$597.12
532	4532550900	C	5,000	\$0.08	3,030	\$0.11	\$733.30
533	4532551000	C	5,000	\$0.08	2,000	\$0.11	\$620.00
534	4532551100	C	5,000	\$0.08	2,250	\$0.11	\$647.50

Map ID	Assessor's Parcel Number (APN)	Parcel Use ¹	Parcel Size (sqft)	Initial Parcel Assessment Rate (\$/sqft/yr)	Building Square Footage (sqft)	Initial Building Assessment Rate (\$/sqft/yr)	Total Initial Annual Assessment
535	4532551200	C	5,000	\$0.08	1,583	\$0.11	\$574.13
536	4534120700	R	5,000	\$0.00	2,860	\$0.00	\$0.00
537	4534120800	TE	5,000	\$0.05	7,625	\$0.07	\$783.75
538	4534120900	R	5,000	\$0.00	1,338	\$0.00	\$0.00
539	4534121400	TE	15,000	\$0.05	12,734	\$0.07	\$1,641.38
540	4534130100	C	5,000	\$0.08	0	\$0.11	\$400.00
541	4534130200	R	5,000	\$0.00	1,408	\$0.00	\$0.00
542	4534130300	R	5,000	\$0.00	1,309	\$0.00	\$0.00
543	4534130400	C	5,000	\$0.08	1,846	\$0.11	\$603.06
544	4534130500	R	200	\$0.00	975	\$0.00	\$0.00
545	4534130600	C	3,000	\$0.08	902	\$0.11	\$339.22
546	4534140100	C	2,000	\$0.08	1,105	\$0.11	\$281.55
547	4534140300	C	4,000	\$0.08	7,900	\$0.11	\$1,189.00
548	4534140400	C	8,000	\$0.08	6,648	\$0.11	\$1,371.28
549	4534140700	C	4,000	\$0.08	2,816	\$0.11	\$629.76
550	4534141200	C	14,000	\$0.08	11,175	\$0.11	\$2,349.25
551	4534141300	C	2,000	\$0.08	676	\$0.11	\$234.36
552	4534141500	C	2,280	\$0.08	0	\$0.11	\$182.40
553	4534150700	C	10,000	\$0.08	10,000	\$0.11	\$1,900.00
554	4534150800	C	5,000	\$0.08	5,156	\$0.11	\$967.16
555	4534150900	C	5,000	\$0.08	1,585	\$0.11	\$574.35
556	4534151000	C	5,000	\$0.08	2,090	\$0.11	\$629.90
557	4534151200	C	2,100	\$0.08	1,850	\$0.11	\$371.50
558	4534410700	C	6,250	\$0.08	1,500	\$0.11	\$665.00
559	4534820100	C	12,750	\$0.08	1,961	\$0.11	\$1,235.71
567	4534822200	C	12,750	\$0.08	12,030	\$0.11	\$2,343.30
579	4534912700	C	6,375	\$0.08	2,000	\$0.11	\$730.00
580	4464312100	C	7,000	\$0.08	2,931	\$0.11	\$882.41
Total	522		1,795,049		1,522,857		\$308,899.46

¹**Parcel Use Codes:**

- C = Commercial parcels
- TE = Tax Exempt parcels
- R = Residential parcels
- CONDO = Condominiums

APPENDIX 3 – DISTRICT BOUNDARY MAP



APPENDIX 4 – INTERCEPT SURVEY

- RESEARCH
- ANALYSIS
- MAPPING

January 7, 2015

TO: Angela Landsberg, Executive Director
North Park Main Street

FROM: Cheryl Mason, Darlanne Hoctor Mulmat, and Grace Miño
SANDAG Service Bureau

SUBJECT: Intercept Survey Validation—North Park Main Street

At the request of North Park Main Street, the San Diego Association of Governments (SANDAG) Service Bureau provided guidance regarding the methodology and survey design related to an intercept survey. Specifically, this project is related to the potential provision of services through a Property-Based Business Improvement District (PBID) funded through property assessments. These services (e.g., sidewalk sweeping and power washing, trash and debris removal, graffiti removal, landscaping) benefit assessed parcels and anyone passing through the area.

To estimate how much of these services specially benefit assessed parcels in a PBID and how much generally benefits the public, jurisdictions have conducted intercept surveys. North Park Main Street wanted to conduct a similar project and requested that SANDAG Service Bureau oversee the process to ensure that the survey methodology is sound and that results from the local intercept surveys are valid.

This memo describes the methodology (including the questionnaire development, sampling frame, and survey administration) and concludes that sound survey procedures were followed and produced valid results. In addition, the results from the surveys are briefly summarized in the Appendix.



METHODOLOGY

Questionnaire Development

The questionnaire is based upon a similar survey completed by the Downtown San Diego Partnership that also involved guidance from the SANDAG Service Bureau. This prior survey drew upon court decisions, Proposition 218, and intercept surveys used in other districts, specifically Downtown Long Beach and San Jose. The primary goal of the North Park Main Street project is to answer the following research question.

What proportion of individuals in the proposed North Park property and business district engage in activities related to assessed parcels, such as shopping, dining, and conducting business?

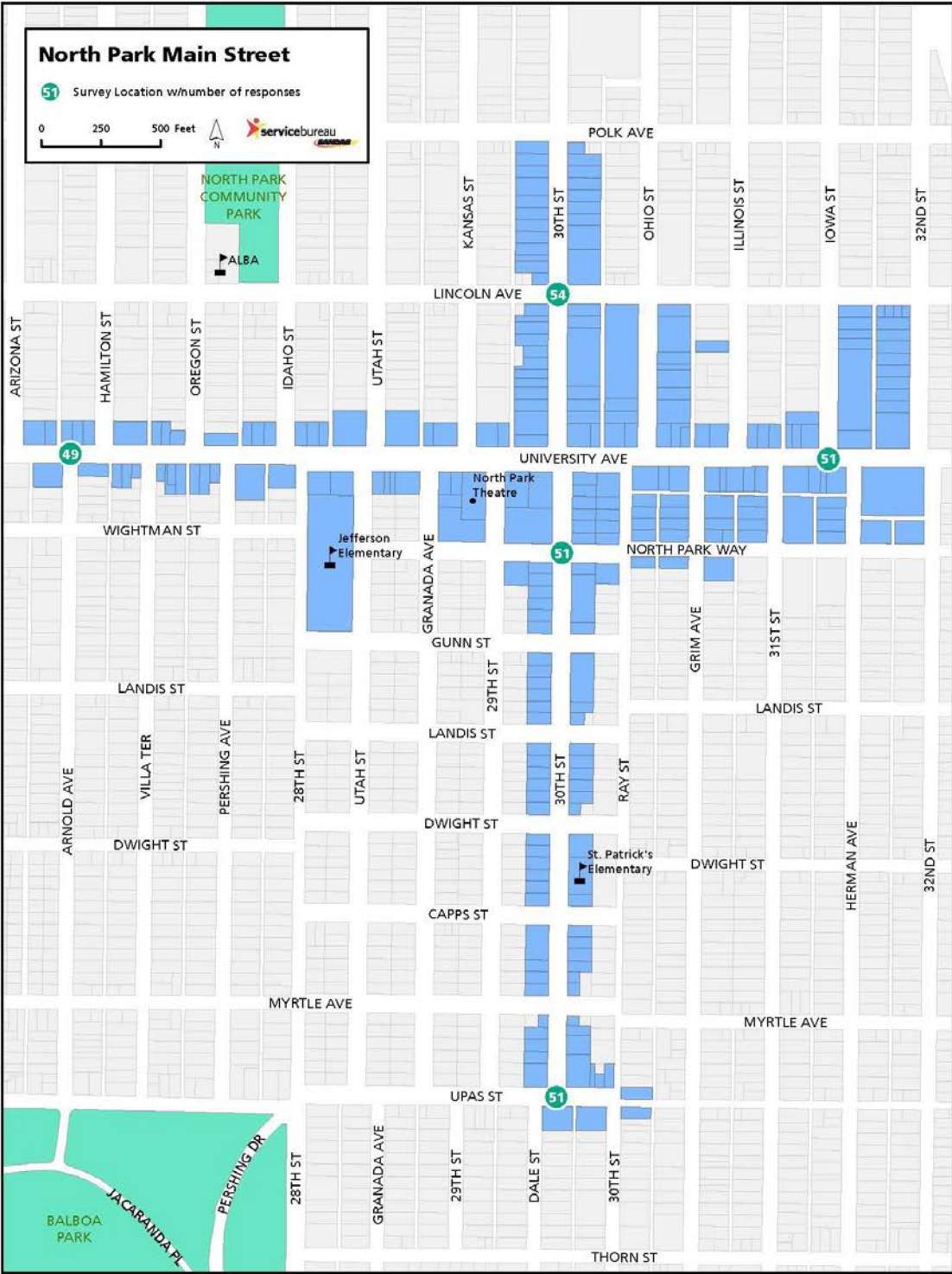
Once the survey instrument was finalized, the SANDAG Service Bureau developed a survey instruction guide and provided training to North Park Main Street volunteers to ensure consistent survey administration and tracking. Additionally, the training allowed surveyors to obtain clarity on the instrument and how to document response rates.

Sampling Frame

The total target sample size to meet or surpass is 250, providing 95 percent confidence, consistent with standard survey practice. In order to have a random sample, surveyors approached every second adult walking by each of the five survey locations, which are listed below and shown on Map 1.

- 30th Street and Lincoln Avenue
- 30th Street and Upas Street
- 30th Street and North Park Way
- University Avenue and Arnold Avenue
- University Avenue and Iowa Street

Map 1 Survey Locations and Number of Responses



A surveyor was stationed at each of these locations on the following dates and times to reach the variety of populations frequenting the proposed North Park property and business district (e.g., daytime workers, restaurant customers):

Saturday, December 13, 2014

- 10 – 11 a.m.
- 1 – 2 p.m.
- 8 – 9 p.m.

Tuesday, December 16, 2014

- 10 – 11 a.m.
- 8 – 9 p.m.

Thursday, December 18, 2014

- 7 – 8 a.m.
- 5 – 6 p.m.
- 8 – 9 p.m.

Friday, December 19, 2014

- 8 – 9 a.m.
- 4 – 5 p.m.

Each surveyor was instructed to complete five surveys during each shift. As soon as this target was met, surveying stopped at the location for that specific date and time. See Map 1 for the total number of surveys completed at each location.

Survey Administration

From December 13 to 19, 2014, North Park Main Street volunteers approached 595 individuals and 256 agreed to complete the survey (a 43 percent participation rate). Participation rates varied across the locations, ranging from 33 percent at 30th Street and North Park Way to 58 percent at 30th Street and Upas Street (Table 1).

**Table 1
Response Rates by Survey Location**

	Completed	Approached	Participation Rate
30th Street and Lincoln Avenue	54	106	51%
30th Street and Upas Street	51	88	58%
30th Street and North Park Way	51	155	33%
University Avenue and Arnold Avenue	49	101	49%
University Avenue and Iowa Street	51	145	35%
Total	256	595	43%

The SANDAG Service Bureau provided North Park Main Street volunteers survey training with regards to approaching participants, tracking refusals, and clarifying various answer options. In addition, SANDAG Service Bureau reviewed, coded, and entered completed surveys to identify any errors on the forms and provided feedback.

Based on a 95 percent confidence level, the margin of error for the results of the survey is at most 6.13 percent for all percentages shown in the summary results section (Appendix A) of this report. That is, 95 percent of the time, the results from this sample will be off by no more than 6.13 percent relative to the results if the entire population had been surveyed.

CONCLUSIONS

As noted in the introduction, the purpose of this study was to ensure the validity of North Park Main Street’s methodology in conducting intercept surveys in the proposed North Park property and business district. SANDAG Service Bureau trained North Park Main Street volunteers on survey procedures and survey administration with regards to approaching participants, tracking refusals, and clarifying various answer options. In addition, SANDAG Service Bureau staff reviewed, coded, and entered completed surveys to identify any errors on the forms and provided feedback to ensure minimal error.

The SANDAG team found the following:

- North Park Main Street staff followed protocols outlined in the survey administration guide.
- Target samples were reached for each location, day of week, and time of day.

As a result, the Service Bureau concludes that the survey methodology utilized is sound and valid.

ACKNOWLEDGEMENTS

The Service Bureau would like to thank the North Park Main Street staff: Angela Landsberg and Jillian Wolter. All their hard work, local knowledge, and experience brought perspective and insight to the surveying effort.

ABOUT THE SANDAG SERVICE BUREAU

The SANDAG Service Bureau is the consulting arm of SANDAG providing informational and technical services to member agencies, nonmember government agencies, and private organizations and individuals. Customized data, reports, and maps are available through the SANDAG Service Bureau. For information, please call (619) 699-1951 or visit sandag.org/servicebureau.

APPENDIX A: SUMMARY OF SURVEY RESULTS

FAST FACTS

- ✓ More than half (57%) of respondents did not live or work in the proposed North Park property and business district area.
- ✓ Almost nine out of ten (89%) respondents were not property owners or a representative of a property owner.
- ✓ One in four (25%) of participants' primary reason for being in the proposed North Park property and business district was to conduct professional or personal business.
- ✓ The top three activities participants were definitely likely or likely to do while in the proposed North Park property and business district area were: eat or drink at a restaurant, café, or bar (88%), stroll or walk around for leisure (83%), and go shopping (65%).
- ✓ Of all the respondents, only two said they were not likely or definitely not likely to engage in any activities while they were in the proposed North Park property and business district area. This represents 0.8 percent ($2/254 = .0079$).
- ✓ Of all the respondents, only four said that said they were likely or definitely likely to walk or stroll around for leisure **and** not likely or definitely not likely to engage in any other activities. This represents 1.6 percent ($4/254 = .0157$).

Appendix Table 1
Locations where surveys were administered

Location	Number	Percent
30 th Street and Lincoln Avenue	54	21%
30 th Street and Upas Street	51	20%
30 th Street and North Park Way	51	20%
University Avenue and Arnold Avenue	49	19%
University Avenue and Iowa Street	51	20%
Total	256	100%

Appendix Table 2
Do you live or work within the area shown on this map of North Park?

	Number	Percent
Live	53	21%
Work	40	16%
Both	16	6%
Neither	147	57%
Total	256	100%

Appendix Table 3
Are you a property owner or representative of a property owner in North Park? (A representative means a person who is authorized to make decisions on behalf of the property owner)

	Number	Percent
Yes	29	11%
No	226	89%
Total	255	100%

Appendix Table 4
What is your primary reason for being in North Park today?

	Number	Percent
Stroll or walk around for leisure	29	12%
Eat or drink at a restaurant, café, or bar	83	34%
Go shopping	31	13%
Conduct professional or personal business	62	25%
Attend a special event	9	4%
Transit Stop	5	2%
Other¹	26	11%
Total	245	100%

¹Includes gym (8 respondents), home (10), haircut (3), personal (4), and school (1).

NOTE: Percentages do not equal 100 due to rounding.

Appendix Table 5

Below is a short list of activities. For each one please tell me how likely it is that you will do that activity today while in North Park.

	Definitely	Likely	Not Likely	Definitely Not
Stroll or walk around for leisure	59%	24%	12%	5%
Eat or drink at a restaurant, café or bar	69%	19%	7%	4%
Go shopping	35%	30%	26%	9%
Conduct professional or personal business	40%	17%	27%	16%
Attend a special event	23%	26%	29%	22%
Transit stop	18%	6%	15%	61%
N = 252-254				

NOTE: Percentages may not equal 100 due to rounding. Cases with missing information not included.

APPENDIX B: NORTH PARK MAIN STREET INTERCEPT SURVEY

North Park Main Street Intercept Survey

Name of surveyor: _____

Date: _____

Time: _____

Location: _____

Hello, my name is _____. I represent North Park Main Street and am conducting a study of visitors to North Park. We would like to ask you some questions that will just take a couple of minutes. You will not be asked for money, and we will not contact you again. Your responses are completely anonymous and confidential. Is it okay to start?

1. Do you **live** or **work** within the area shown on this map?
 - Live
 - Work
 - Both
 - Neither

2. Are you a property owner or representative of a property owner in in the area shown on this map? (A representative means a person who is authorized to make decisions on behalf of the property owner)
 - Yes
 - No

3. What is your primary reason for being in North Park today? (choose only 1)
 - Stroll or walk around for leisure
 - Eat or drink at a restaurant, café or bar
 - Go shopping
 - Conduct professional or personal business
 - Attend a special event
 - Transit stop
 - Other _____

4. Next, I am going to read a short list of activities. For each one, please tell me how likely it is that you will do that activity today while in North Park. Please answer either “Definitely”, “Likely”, “Not Likely”, or “Definitely Not”.

	Definitely	Likely	Not Likely	Definitely Not
Stroll or walk around for leisure	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Eat or drink at a restaurant, café or bar	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Go shopping	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Conduct professional or personal business	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Attend a special event	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Transit stop	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Thank you for your time. We appreciate your assistance.

APPENDIX 5 – DETAILED BUDGET

The budget below represents the total estimated amount proposed to be expended and the estimated maximum cost of improvements and activities, considering both assessment and non-assessment funds. The cost was developed based on the historic costs of providing services, the service area, and the estimated costs of providing services. The costs below are estimated, the actual line item costs will fluctuate. The Owners’ Association may adjust the broader budget categories by up to fifteen percent (15%) of the total budget as detailed in Section VI. There is no limitation on reallocation of funds by the Owners’ Association between individual line items; adjustments between the line items shown below are not part of the fifteen percent (15%) adjustment limitation.

SANITATION

Day Porter	47,289.01
Trash can emptying	9,800.00
Dumpster	7,400.00
Litter removal	5,000.00
Sidewalk power washing	74,000.00
Supplies & Storage	33,000.00
Program management	25,000.00
	201,489.01

LANDSCAPING

Tree replacement	8,000.00
Tree trimming	4,500.00
Tree watering	5,500.00
Median maintenance	6,000.00
Seasonal plantings	4,500.00
Program management	8,134.37
	36,634.37

IMPROVEMENTS & ECONOMIC DEVELOPMENT

Decorations	22,500.00
Lighting facilities	10,500.00
Marketing / tourism promotion	26,000.00
Retail retention and recruitment	14,268.73
	73,268.73

ADMINISTRATION

Audit & accounting	10,000.00
General liability insurance	3,500.00
office supplies	1000
postage & mailing	1,200.00
rent	10,500.00
Administration- salaries & wages	9,068.69
	35,268.69