

2016-2020

WATT AVENUE
PROPERTY AND
BUSINESS
IMPROVEMENT
DISTRICT

MANAGEMENT
DISTRICT PLAN &
ENGINEER'S
REPORT

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

May 8, 2015

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I. OVERVIEW

Developed by a growing coalition of property owners, the Watt Avenue Property and Business Improvement District (WAPBID) is a benefit assessment district proposed to provide improvements and activities which constitute and create a special benefit to assessed parcels. This approach has been used successfully in other cities and counties throughout the country, including within the County of Sacramento, to provide special benefits to property owners, namely increased sales, attraction of new tenants, increased occupancies, and specifically increased property values. As required by state law, property owners have created this Management District Plan (Plan) to form the WAPBID.

Location: The proposed WAPBID includes parcels primarily in the unincorporated area of Sacramento County and the City of Sacramento. The boundary generally includes parcels fronting Longview Drive between Watt Avenue and Roseville Road, parcels fronting the east side of Roseville Road between Interstate 80 and Airbase Drive, parcels fronting Watt Avenue between Longview Drive and Roseville Road, and parcels located within the area bordered by Watt Avenue, Roseville Road, and Longview Drive. A detailed map of the WAPBID boundaries is shown in section IV.

Purpose: The purpose of the WAPBID is to provide activities and improvements which constitute and create a special benefit to assessed parcels. The WAPBID will provide Security, Maintenance, Advocacy & Image Enhancement, Capital Improvements, and related Administration directly and only to assessed parcels within its boundaries.

Budget: The WAPBID annual assessment budget (funded by property assessments) for the initial year of its five (5) year operation is anticipated to be \$446,699.26. The annual assessment budget may be subject to an increase in assessment rates of no more than three percent (3%) per year. The assessment funds will be supplemented by non-assessment funds so that the total service budget for the initial year is \$475,552.97.

Cost: The cost to the parcel owner is based on parcel size, parcel use, and frontage along Watt Avenue. The initial annual rate charged to each parcel is shown in the table below. Assessment rates may be subject to an increase of no more than three percent (3%) per year.

Parcel Type	Annual Lot Rate per Square Foot	Annual Frontage Rate per Linear Foot Frontage on Watt Avenue
Fast Food / Gas Stations	\$0.0800	\$12.00
Hotel / Restaurant / Retail	\$0.0500	\$12.00
Other Commercial / Office	\$0.0250	\$12.00
Industrial / Vacant / Military	\$0.0175	\$12.00

Formation: WAPBID 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 more than 50% of the ballots received, weighted by assessment, be in support of the WAPBID.

Duration: The WAPBID will have a five (5) year life beginning August 1, 2015 through July 31, 2020. Services may be provided through December 31, 2020. Near the end of the term, the petition, ballot, and Board of Supervisors hearing process must be repeated for the WAPBID to be renewed.

Management: A new nonprofit corporation, the Watt Avenue Partnership is being formed to serve as the Owners' Association to provide the improvements and activities described in this Plan for the WAPBID. The County will contract with the Partnership regarding the provision of services.

II. IMPETUS

There are several reasons why now is the time to form the WAPBID. The most compelling reasons are as follows.

1. The Need to be Proactive in Determining the Future of Watt Avenue.

In order to protect their investment, parcel owners must be partners in the process that determines the level and frequency of services, and how new improvements and development projects are implemented. The WAPBID will allow these owners to lead and shape future services and improvements through the WAPBID.

2. The Need to Attract New Business and Investment Throughout Watt Avenue.

If Watt Avenue is to compete as a successful commercial district it must develop its own well-financed, proactive strategy to retain businesses and tenants as well as attract new business and investment. The WAPBID provides the financial resources to develop and implement a focused strategy that will work to prevent and fill vacancies and attract new tenants to all areas of Watt Avenue.

3. An Opportunity to Create a Private/Public Partnership with a Unified Voice for Watt Avenue.

Because parcel owners would be investing financial resources through the WAPBID, they will be looked upon as a strong partner in negotiations with the County. This partnership will have the ability to leverage the parcel owner's investment with additional public investment in Watt Avenue.

4. An Opportunity to Establish Private Sector Management and Accountability.

A non-profit, private organization is being formed for the sole purpose of improving Watt Avenue and contracted by the County to manage the services provided and the WAPBID. Annual WAPBID work plans and budgets are developed by a board composed of stakeholders that own property in the Watt Avenue. Improvements and activities provided by the WAPBID are subject to private sector performance standards, controls, and accountability.

5. The Opportunity to Join Forces and Address Common Issues.

Property owners have been concerned with issues of crime, violence, homelessness, vandalism, cleanliness, and safety in the district for several years. In 2012, property owners and the County began discussing the possibility of creating a PBID to address these common issues. Property owners formed a steering committee and engaged a consultant to assist in forming the WAPBID in mid-2014, after a several serious, high profile crimes occurred in the area. These crimes, and the negative publicity they attracted, served as the impetus for a concerted effort by a group of Watt Avenue property owners to find a solution. Those owners, comprising the steering committee, were aware of the success of other Sacramento-area PBIDs in reducing crime and increasing commerce, and desired to enact a similar solution.

III. 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 properties that pay the assessment and are included in the District. The Engineer's Report discusses spillover benefits to other properties.

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 contracted by the County and is managed by a Board of Directors representing those who pay the assessment, to help ensure the services meet the needs of property owners and are responsive to changing conditions within the PBID.

PBIDs have been proven to work by providing services that improve the overall viability of commercial districts, resulting in higher property values, lease rates, occupancy rates, and sales volumes. Property owners in the District have long been concerned about issues of crime, homelessness, graffiti and other nuisance behaviors. After a series of meetings, property owners determined that creating the WAPBID was the best way to mitigate the instances and effects of these issues. The bottom line purpose of the WAPBID is to specially benefit assessed parcels via an increase commercial activity throughout the District, by making it a cleaner, safer, more attractive area for tenants and customers.

The WAPBID 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 written support on a petition from property owners paying 50% of proposed assessments;
- Requires written support on a ballot from property owners totaling 50% or more of the total votes cast;
- Allows for a designated, private nonprofit corporation to manage funds and implement programs, with oversight from property owners and the County;
- Requires limits for assessment rates to ensure that they do not exceed the amount owners have authorized; 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.

IV. BOUNDARIES

The proposed WAPBID includes parcels primarily in the unincorporated area of Sacramento County, with a few in the City of Sacramento. The boundary generally includes parcels fronting Longview Drive between Watt Avenue and Roseville Road, parcels fronting the east side of Roseville Road between Interstate 80 and Airbase Drive, parcels fronting Watt Avenue between Longview Drive and Roseville Road, and parcels located within the area bordered by Watt Avenue, Roseville Road, and Longview Drive. A detailed map of the WAPBID boundaries is shown below. Maps showing each parcel and parcel type is provided in Appendix 3.

The service area includes approximately 174 properties with 113 property owners. The WAPBID boundary is illustrated by the map below. A larger map is available on request by calling (916)437-4300 or (800)999-7781.



V. SERVICE PLAN & BUDGET

A. Improvements and Activities

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

Each budget category includes all costs related to providing that service, in accordance with Generally Accepted Accounting Procedures (GAAP). For example, the security budget includes the cost of staff time dedicated to overseeing and implementing the security program. Staff time dedicated purely to administrative tasks is allocated to the administrative portion of the budget. The costs of an individual staff member may be allocated to multiple budget categories, as appropriate in accordance with GAAP. The staffing levels necessary to provide the services below will be determined by the Partnership on an as-needed basis.

1. Security

Security services will focus on making the district a safer place to do business. Security services may include dedicated patrols by off-duty officers of the Sacramento County Sheriff or supplemental private security patrols. A regular patrol schedule will be established to serve properties throughout the District. The schedule will take into consideration those times of day in which incidents are most likely to occur. The patrol will seek to serve as both a deterrent by creating a visible presence, and a respondent to incidences that occur. In addition, a 24/7 security hotline will be established and maintained to help property owners and tenants access security services quickly.

2. Maintenance

The maintenance program will make the district cleaner, more accessible, and more attractive to potential tenants and customers. Maintenance services will include litter and graffiti removal, sidewalk pressure washing, weed abatement, and median maintenance. A regular schedule will be established for most the maintenance services. Some, like graffiti removal, will be provided on an as-needed basis. Others, like litter removal and median maintenance, will be provided on a regular basis. The Partnership will carefully manage service provision to ensure the maintenance services are deployed throughout the District and where they are needed.

3. Advocacy & Image Enhancement

This program will provide dedicated staff who will work to represent the district's best interests at local government agencies, and promote the area as a desirable place to live, work, and do business. This program may include staff who represent the District at local government agency meetings, join cooperative efforts such as task forces and coalitions, and work closely with property owners. A website and social media presence may be developed to provide information about the District to potential tenants and customers, and facilitate communications between the Partnership and property owners.

4. Capital Improvements

Capital improvements will be funded to make the district more accessible, inviting, and useable. Small-scale improvements may include bus benches, landscaping features, art installations, and trash receptacles. Capital improvement funds will also be leveraged to seek additional money for large-scale projects. In order to pay for large-scale improvements, this portion of the budget may be held in reserve until such time as the balance is sufficient to pay for the improvement.

5. Administration & Collection

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

6. Contingency & Renewal

The budget includes a contingency reserve. Changes in data and other issues may change the revenue and expenses. The contingency budget will provide stability in order to buffer the organization for unexpected changes in revenue. If there are contingency funds remaining near the end of the WAPBID's term, those funds may be used for the costs of renewing the WAPBID.

B. Annual Budget

A projected five (5) year budget for the WAPBID is provided below. The overall budget shall remain consistent with this Plan. In the event of a legal challenge, assessment funds may be used to defend the WAPBID. The annual budget is based on the following assumptions and guidelines:

1. The cost of providing improvements and activities may vary depending upon the market cost for those improvements and activities. Expenditures may require adjustment up or down to continue the appropriate level of improvements and activities. Funds not spent in any given year may be rolled over to the next year.
2. The Watt Avenue Partnership shall annually have the ability to re-allocate up to fifteen percent (15%) of the budget allocation by line item within the budgeted categories. Any change will be submitted by the Watt Avenue Partnership and submitted with the Annual Report.
3. The assessment rate may be subject to annual increases that will not exceed three percent (3%) per year. Increases will be determined by the Watt Avenue Partnership and will vary each year. The projections below illustrate the maximum annual three percent (3%) increase for all budget items.
4. The annual budget includes a contingency reserve. Changes in data and other issues may change the revenue and expenses. In order to buffer the organization for unexpected changes in revenue and costs, and/or allow the WAPBID to fund other overhead or renewal costs, the reserve is included as a budget item.
5. If there are contingency funds collected and they remain at the end of the WAPBID's term, those funds may be used for the costs of renewing the WAPBID.
6. In the initial year of operation, the costs of creating the WAPBID will be repaid, in an amount not to exceed \$75,000. The costs shall be deducted proportionally from the budget categories.

C. Total Budget

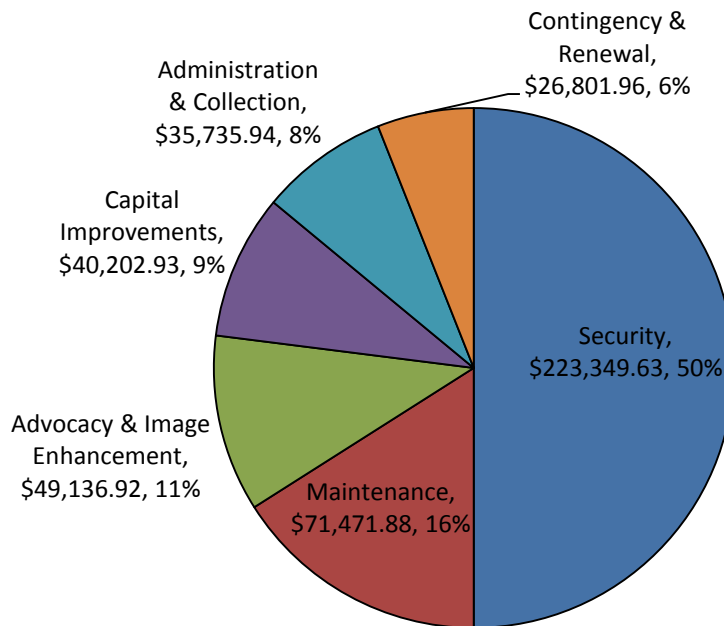
The estimated total budget for the initial year of operation is \$475,552.97, of which \$446,699.26 will be funded by property assessments. In addition to the assessment funds, the programs will be supplemented by non-assessment funds as detailed in the Engineer’s Report. The graph below illustrates the estimated total budget allocations for 2016. Non-assessment funds may be shifted between budget categories as needed by the Partnership.

Category	%	\$
Security	50%	\$237,776.49
Maintenance	16%	\$76,088.48
Advocacy & Image Enhancement	11%	\$52,310.83
Capitol Improvements	9%	\$42,799.77
Administration & Collection	8%	\$38,044.24
Contingency & Renewal	6%	\$28,533.18

D. Year One Assessment Budget

The portion of the budget funded by assessments will be allocated as shown in the table below. These allocations shall remain generally the same, except that the Partnership has the authority to adjust allocations between categories by up to fifteen percent (15%) of the total budget each year. The total assessment budget is \$446,699.26.

Year One Assessment Budget - \$446,699.26



E. Estimated Annual Assessment Budget

The amount of outside funds will vary from year to year and be shown in the annual report. The budget below demonstrates the estimated assessment funding for the term of the District. The assessment budget below assumes the maximum annual increase of three percent (3%) is enacted and that there are no changes to the categorical budget allocations.

Year	2016	2017	2018	2019	2020
Security	\$223,349.63	\$230,050.12	\$236,951.62	\$244,060.17	\$251,381.97
Maintenance	\$71,471.88	\$73,616.04	\$75,824.52	\$78,099.25	\$80,442.23
Advocacy & Image Enhancement	\$49,136.92	\$50,611.03	\$52,129.36	\$53,693.24	\$55,304.03
Capital Improvements	\$40,202.93	\$41,409.02	\$42,651.29	\$43,930.83	\$45,248.76
Administration	\$35,735.94	\$36,808.02	\$37,912.26	\$39,049.63	\$40,221.12
Contingency	\$26,801.96	\$27,606.01	\$28,434.19	\$29,287.22	\$30,165.84
Total Budget	\$446,699.26	\$460,100.23	\$473,903.24	\$488,120.34	\$502,763.95

VI. GOVERNANCE

A. Owners' Association

The Board of Supervisors, through adoption of this Management District Plan, has the right, pursuant to Streets and Highways Code §36651, to identify the body that shall implement the proposed program, which shall be the Owners' Association of the WAPBID as defined in Streets and Highways Code §36614.5. The Board of Supervisors has determined that the Watt Avenue Partnership (WAP) will serve as the Owners' Association for the WAPBID and the County will contract with the WAP for providing the WAPBID improvements and services.

The Board of Directors of the Watt Avenue Partnership must be comprised of a majority of parcel owners paying the assessment. The Board of Directors shall act in the best interests of all of the properties within the WAPBID.

B. Brown Act & Public Records Act Compliance

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

C. Annual Report

The Watt Avenue Partnership shall present an annual report for each year of operation (except the first year) to the Board of Supervisors 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 WAPBID 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 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 Plan;
7. A summary of the prior year's activities and expenditures; and
8. Any other items required to be included pursuant to the contract between the Partnership and County.

VII. ENGINEER'S REPORT

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

In this report, the Engineer will:

1. Quantify the general benefit accruing to the public-at-large and parcels adjacent to and within the District.
2. Separate the amount of general benefit from the special benefit accruing to the assessed parcels.
3. Subtract the amount of general benefit from the total cost of services, to determine the special benefit.
4. Determine the proportionate special benefit derived by each parcel and allocate the cost of the special benefit improvements and services accordingly.

A. Separation of Special and General Benefit

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

1. General Benefits

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

The California Constitution mandates that "only special benefits are assessable, and an agency shall separate the general benefits from the special benefits."⁶ "Generally, this separation and quantification of general and special benefits must be accomplished by apportioning the cost of a service or improvement between the two and assessing property owners only for the portion of the cost

¹ Cal. Const., art. XIII D, §4(a)

² Cal. Const., art. XIII D, §4(a)

³ Id., §2(i)

⁴ Cal. Const., art. XIII D §2(i)

⁵ Cal. Const., art. XIII D, §4(a)

⁶ Cal. Const., art. XIII D §4(a)

representing special benefits.”⁷ The first step that must be undertaken to separate general and special benefits provided by the District’s services is to identify and quantify the general benefits. There are two bodies who can receive general benefits: the public-at-large within the District, and non-assessed parcels within and surrounding the District.

General Benefit to the Public-at-Large

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

State law indicates that “Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed.”⁸ However, “the mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits.”⁹ Further, “the value of any incidental or collateral effects that arise from the improvements, maintenance or activities of a property-based district and that benefit property or persons not assessed shall not be deducted from the entirety of the cost of any special benefit or affect the proportionate special benefit derived by each identified parcel.”¹⁰ Thus, although there may be some incidental benefit to persons using the assessed parcels, that incidental benefit is not considered a general benefit because it is inherently produced by activities that provide special benefits to the assessed parcels.

In order to estimate the amount of general benefit to the public-at-large not using the assessed parcels within the District, intercept surveys conducted in similar districts were reviewed. The reviewed surveys sought to measure general benefit by determining what portion of the public-at-large within the District was engaged in parcel-related business, versus that percentage simply passing through and not engaging in business on assessed parcels. The surveys reviewed identified the percentage of the public-at-large not engaged in business on assessed parcels between 0 and 3.8%¹¹. For purposes of this analysis, in an abundance of caution, the highest number is utilized.

Based upon the previous evaluation, in this Engineer’s professional estimation, the total value of the general benefit provided to the public-at-large not conducting business on the assessed parcels is \$18,071.01 ($\$475,552.97 * 3.8\%$).

General Benefit to Non-Assessed Parcels

Although they are only provided directly to the assessed parcels, it is reasonable to conclude that the District’s services will confer “spillover” general benefits upon non-assessed parcels within and surrounding the District. One study examining property values in PBID areas found “no evidence of spill-over impacts (either good or bad) on commercial properties located just outside the BID’s boundaries;”¹² however, the California Court of Appeals has stated that

⁷ *Golden Hill v. San Diego* (2011) Cal.App.4th 416

⁸ Streets and Highways Code section 36601(h)(2)

⁹ *Ibid*

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

¹¹ Surveys reviewed conducted in Studio City (Los Angeles), Mack Road (Sacramento), Sunrise MarketPlace (Citrus Heights), Fashion District (Los Angeles), and Union Square (San Francisco).

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

“services specifically intended for assessed parcels concomitantly confer collateral general benefits to surrounding properties.”¹³ Although the legislature has indicated that “the value of any incidental or collateral effects that arise from the improvements, maintenance, or activities of a property-based district and that benefit property or persons not assessed shall *not* be deducted from the entirety of the cost of any special benefit,”¹⁴ it is reasonable to conclude that increased security, maintenance, advocacy, image enhancement, and capitol improvements within the District will have an impact on non-assessed parcels immediately adjacent to or within the District boundaries. The California Court of Appeals has noted that “the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement...or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement.” Those derivative and indirect impacts are considered general benefits and will be quantified and separated.¹⁵ Because services are provided only within the District and on its perimeter, parcels separated from the District by at least one intervening parcel will not receive spill over benefits.

The total District budget for 2016 is \$475,552.97. After reducing the budget by the general benefit to the public (\$18,071.01), the remaining benefit to parcels is \$457,481.96. The benefit to parcels must be apportioned between special benefit to assessed parcels and general benefit to non-assessed parcels.

All parcels within and adjacent to the District have been assigned a benefit factor to mathematically represent the proportional special and general benefit and quantify the value of each. Since all assessed parcels within the District benefit from and receive all of the District’s services, they have been assigned a benefit factor of 1.0. Parcels adjacent to the District have been assigned benefit factors for each service category as described in detail below. Adjacent parcels that would not receive benefits or services in the district, like railroad tracks and golf courses on land that is zoned solely for agricultural purposes, have been removed from the outside analysis. Because the services affect parcels as a whole, parcel size is an appropriate measure of the relative general benefit received by adjacent parcels and will be used in the below calculations by category for all parcels.

Security, Maintenance, & Capitol Improvements

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

Capitol improvements will only be installed adjacent to assessed parcels, along streets within and on the perimeter of the District. Although capitol improvements will not be installed outside the District, it is reasonable to conclude that the adjacent parcels will receive a spill-over benefit as a result of their proximity to the capitol improvements.

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

¹⁴ Streets and Highways Code section 36622(k)(2)

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

Since parcels along each side of the street receive 50% of the benefit provided by the service or improvement, and the non-assessed side of the street will not be serviced or improved, 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 security, maintenance, and capitol improvements, and separates that benefit value between special benefits provided to assessed parcels and general benefits indirectly received by non-assessed parcels. Line items marked with an “S” are considered special benefits, line items marked with a “G” are considered general benefits.

Parcel Type	Square Feet		Benefit Factor		Benefit Units	Benefit %	Benefit Value	
<i>Interior Parcels</i>								
Commercial	14,858,807.00	x	1	=	14,858,807	97.49%	\$335,024.44	S
Residential	44,568.00	x	0.5	=	22,284	0.15%	\$502.44	G
<i>Adjacent Parcels</i>								
Commercial	1,237,619.00	x	0.25	=	309,405	2.03%	\$6,976.21	G
Residential	403,132.00	x	0.125	=	50,392	0.33%	\$1,136.19	G

The total special benefit provided to assessed parcels by the security, maintenance, and capitol improvements is \$335,024.44 and the total general benefit provided to non-assessed parcels is \$8,614.84.

Advocacy & Image Enhancement

Unlike security, maintenance, and capitol improvements, the advocacy and image enhancement services are not provided via physical services and installations throughout the District. Rather, the advocacy and image enhancement programs are directed at improving occupancy rates and rents on assessed parcels by providing staff who reach out to others on behalf of the assessed parcels. Although it is reasonable to conclude that the resulting increased economic prosperity within the District will have a positive impact on non-assessed parcels, because these services can be tightly controlled by those providing them and narrowly tailored to represent only the assessed parcels it is estimated that they will generate less spill-over benefit to non-assessed parcels than the security, maintenance and capitol improvements. It is this Engineer’s professional estimation that these services will generate one-half of the general benefit created by physical services, or 12.5% (25% x 50%). Based on this calculation, adjacent parcels would have a benefit factor of .125.

Parcel Type	Square Feet		Benefit Factor		Benefit Units	Benefit %	Benefit Value	
<i>Interior Parcels</i>								
Commercial	14,858,807.00	x	1	=	14,858,807	98.73%	\$49,136.92	S
Residential	44,568.00	x	0.25	=	11,142	0.07%	\$63.38	G
<i>Adjacent Parcels</i>								
Commercial	1,237,619.00	x	0.125	=	154,702	1.03%	\$511.59	G
Residential	403,132.00	x	0.0625	=	25,196	0.17%	\$83.32	G

The total special benefit provided to assessed parcels by the advocacy and image enhancements is \$49,136.92, and the total general benefit provided to non-assessed parcels is \$658.29.

Administration & Contingency

The administration and contingency costs of providing services have been allocated proportionally based upon the special benefit and general benefit received by parcels.

	Special Benefit to Parcels	General Benefit to Parcels	Total Parcel Benefit
Security, Maintenance, Capitol Improvements	\$335,024.44	\$8,614.84	\$343,639.28
Advocacy & Image Enhancement	\$49,136.92	\$658.29	\$49,795.21
Total	\$384,161.36	\$9,273.13	\$393,434.49
% of benefit to parcels	97.64%	2.36%	100%
Administration Budget	\$62,537.90	\$1,509.58	\$64,047.47

Total General Benefit to Parcels

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

Total Benefit to Parcels	Special Benefit	General Benefit	Total
Security, Maintenance & Capitol Improvements	\$335,024.44	\$8,614.84	\$343,639.28
Advocacy & Image Enhancements	\$49,136.92	\$658.29	\$49,795.21
Administration & Collection	\$62,537.90	\$1,509.58	\$64,047.47
	\$446,699.26	\$10,782.71	\$457,481.96

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

General Benefit to Parcels	\$10,782.71
General Benefit to Public	\$18,071.01
Total General Benefit	\$28,853.72

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, \$28,853.72. These non-assessment funds will be used to pay for the general benefit provided by the District's services, ensuring that parcel assessments will only be used to provide special benefits and "any additional costs of providing general benefits [are] not included in the amounts assessed."¹⁶

2. Special Benefit

The services to be provided by the District constitute and convey special benefits directly to the assessed parcels. Assessment law requires that "the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided."¹⁷ Further, "no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."¹⁸ Special benefit "includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed."¹⁹

To determine the total special benefit value to be conveyed to the assessed parcels, we deduct the general benefit value (\$28,853.72) from the total value of the services and improvements (\$475,552.97). The remaining \$446,699.26 is considered the special benefit to assessed parcels (the "Total Assessment"). The Total Assessment represents the total value of the special benefit to be provided by the services. The Total Assessment has been proportionally divided among the assessed parcels so that no assessment exceeds the reasonable cost of the proportional special benefit conferred on a parcel. The assessment rate has been designed to ensure that "properties that receive the same proportionate special benefit pay the same assessment."²⁰

The assessment rate is based on three factors: parcel type, parcel size, and linear frontage along Watt Avenue.

Parcel Type

Parcel types were categorized based on the typical amount of foot and vehicle traffic on the various commercial and industrial parcels. Parcels with heavy traffic, such as gas stations and fast food restaurants, will receive the highest level of services. Parcels with low traffic, such as industrial parcels, will receive the lowest level of services. The approximate cost of services by parcel type was determined. Then, the cost of services by type was divided by the frontage and square footage of those parcels to determine the assessment rates.

¹⁶ Streets and Highways Code section 36632(a)

¹⁷ Cal. Const., art XIII D §4(a)

¹⁸ Ibid

¹⁹ Streets and Highways Code section 366.15.5

²⁰ *Tiburón v. Bonander* (2009) 180 Cal.App.4th 1057

Lot Size

Lot size is an appropriate measure of special benefit to the assessed parcels because it directly relates to the need for and potential quantity of services to be provided.

A majority of the District's services will benefit each assessed parcel as a whole. For instance, improved safety leading to increased commerce will benefit the entire parcel. That portion of the service budget which, in this Engineer's estimation, represents benefits to the parcels as a whole has been allocated based on parcel size.

	Lot Size Budget		Lot Size		Rate
Fast Food	\$25,998.16	÷	324,977	=	\$0.0800
Gas Stations	\$7,160.32	÷	89,504	=	\$0.0800
Hotel	\$13,394.70	÷	267,894	=	\$0.0500
Restaurant	\$11,755.65	÷	235,113	=	\$0.0500
Retail	\$50,128.45	÷	1,002,569	=	\$0.0500
Other Commercial	\$52,266.78	÷	2,090,671	=	\$0.0250
Industrial	\$29,432.73	÷	1,177,309	=	\$0.0235
Military	\$156,603.81	÷	8,948,789	=	\$0.0175
Vacant	\$5,717.25	÷	326,700	=	\$0.0175

Because many of the District's services will be provided directly along Watt Avenue, a portion of the budget has been allocated based on frontage along Watt Avenue.

	Frontage Budget		Frontage		Rate
Fast Food	\$17,316.00	÷	1,443	=	\$12.00
Gas Stations	\$5,376.00	÷	448	=	\$12.00
Hotel	\$7,116.00	÷	593	=	\$12.00
Restaurant	\$8,148.00	÷	679	=	\$12.00
Retail	\$14,688.00	÷	1,224	=	\$12.00
Other Commercial	\$10,572.00	÷	881	=	\$12.00
Military	\$4,572.00	÷	381	=	\$12.00*
Industrial	\$12,900.00	÷	1,075	=	\$12.00

*Although no military parcels currently have frontage, if any military parcels did have frontage in the future they would be assessed \$12.00 per linear foot.

Changes in Data

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

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

Non-Assessed Parcels

There are five (5) parcels within the district that are not assessed.

- Residential (2): The state legislature has indicated that “properties zoned solely for residential use...are conclusively presumed not to benefit from the improvements and services funded through these assessments.”²¹ Thus, parcels occupied by single-family residential homes will not be assessed. Single-family homes are housing with four or fewer units, zoned residential and with a single-family use code. Apartments, condominiums, mobile home parks, and similar high-density residential uses are not parcels zoned solely for residential use, will receive benefits from the improvements and services, and will be assessed.
- Public Roads (3): There are 3 parcels within the District that are public roads. The vast majority of public roads are not parcelized; these few are oddities. Because the vast majority of public streets are not parcelized and cannot be assessed, and will not receive or benefit from services, these road parcels are also not assessed. Private roads and driveways which are used to access parcels are not considered public roads, will receive benefits from the improvements and services, and will be assessed.

B. Parcel Categorization

Assessment categories for each parcel were determined based on the parcel’s land use code as shown in the Assessor’s Records, and supplemented by other available information. In general, the assessment category for each parcel reflects the use of the parcel as described by its land use code. For example, a restaurant on a parcel with a use code of BCA (dining) is classified as hotel / retail / restaurant. Parcels with multiple uses, such as strip malls with fast food on the same parcel, are assessed at the rate applicable to the use that occupies the largest portion of the building square footage. In cases where the land use code and actual use differ, the actual use prevails for classification purposes.

Parcels are categorized based on the following criteria:

Fast Food

Fast food means an establishment where ready-to-consume food or drink, primarily intended for immediate consumption, is available upon a short waiting time and packaged at or presented to the customer so that it can be readily eaten outside or inside the premises. Fast food also includes an establishment where take-and-prepare food, such as unbaked pizzas, is the primary product. Fast food establishments may have a drive-through window and typically do not have wait staff. Fast food includes but is not limited to fast food restaurants, taquerias, coffee shops, and sandwich shops.

²¹ Streets and Highways Code section 36632(c)

Restaurant

Restaurant means an establishment where food and drink are prepared, served, and consumed primarily within the principal building. A restaurant may have within its premises a bar, and will typically have wait staff to serve customers. Restaurant includes but is not limited to pizza parlors, fine dining, and family restaurants.

Gas Station

A gas station is a commercial retail establishment selling gas and similar motor fuels to the public on the premises. A gas station does not include any parcel which has a gas pump which is (1) not open to the public; and (2) incidental to its primary use.

Hotel

Hotel means a building designed for occupancy as the more or less temporary place of abode for individuals who are lodged in guest rooms, including extended stay hotels. Hotel includes hotels, motels, lodges, motor inns, recreational vehicle parks, and similar establishments.

Retail

A retail parcel is one which is used for the selling of merchandise and other tangible personal property, where sales are usually consummated at the place of the business. Services may be provided incidentally to the primary retail purpose. Retail includes clothing stores, grocery stores, furniture stores, plant nurseries, big box retail stores selling a variety of goods that would otherwise be sold by multiple stores (for instance, clothing and groceries), and similar establishments. Retail does not include wholesale.

Other Commercial

Other Commercial parcels are those parcels that are used for commercial purposes and do not meet the qualifications of the other categories herein. Other Commercial includes but is not limited to services provided to the public, like automotive maintenance and repair, nail salons and beauty parlors, pet grooming, and landscaping; non-industrial wholesale; private educational institutions; and mobile homes and apartments.

Office

An office parcel is one that is used primarily for office purposes, without a retail component. An office is a physical workspace which is regularly staffed by employees of the business. Office includes medical, legal, accountant, bank, real estate brokerages, insurance services, tax preparation, veterinary, and similar.

Industrial

Industrial parcels are those which are used primarily for manufacturing, processing, assembly, distribution, packaging, wholesale related to industrial uses, utility, storage, and non-direct to customer auto storage, maintenance and repair (such as fleet service facilities), and similar purposes. Industrial does not include automotive service facilities wherein services are provided to the general public. Industrial also includes military parcels, a military parcel is one that is used by any branch of the United States armed forces, including the National Guard.

Vacant

Vacant means a parcel that has no building and is not an improved parking lot, utility, park, or similar parcel that is designed to be used without a building.

The land use codes that generally apply to each category are as shown below.

Assessment Category	Generally Applicable Land Use Code Prefixes
Fast Food / Gas Station	BCE / BFA
Hotel / Restaurant / Retail	AN / BC / BA / BB / BD / BE
Other Commercial / Office	AE / AH / BF / CA / CB / CD / CG
Industrial / Vacant	G, IG, W / IB / IC / ID / IF / MROADA / MUTILA / MSMALA

Access and Parking

Parcels with are used for parking or to access other parcels are assessed at the same rate as the appurtenant parcel. For instance, a thin paved parcel along Watt Avenue which only serves as access to a gas station would be assessed at the gas station rate.

Frontage Assessment

Access parcels appurtenant to other parcels will not be charged frontage. The appurtenant parcel will pay frontage. For instance, an access parcel to a gas station would not pay frontage, the gas station would pay frontage.

Categorization Appeals

The category determined for each parcel is shown in Appendix 2. The use for each parcel is established at formation and may be updated upon each renewal. If a parcel owner believes their parcel has been misclassified or has changed, they may appeal in writing to the County of Sacramento for re-consideration. Appeals must be received by the County no later than June 1 of each year. Appeals must include the parcel number, current classification, requested classification, and the evidence upon which the appeal is based (for instance if a parcel is occupied by a restaurant, but classified as fast food, a current photo of the restaurant showing the building number). Appeals will not provide retroactive reductions. Appeals should be made to:

Manager of Special Districts
County of Sacramento
Department of Community Development – County Engineering
827th 7th Street, Room 225
Sacramento, CA 95814

C. Assessment Notice

During the hearing process, an Assessment Notice will be sent to owners of each parcel in the WAPBID. The Assessment Notice provides an estimated assessment for each parcel. The final individual assessment for any particular parcel may change, up or down, if the parcel use, size, or frontage differ from those

found on the Assessment Notice. A list of parcels to be included in the WAPBID, their respective characteristics, and the resulting assessment is provided within Appendix 2.

D. Time and Manner for Collecting Assessments

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

E. Bonds

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

F. Engineer's Certification

I hereby certify, to the best of my knowledge and experience, that each of the identified benefiting parcels located within the Watt Avenue 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 Watt Avenue Property and Business Improvement District was completed by:



Ross E. Peabody
Peabody Engineering

5-07-2015

Date:



APPENDIX 1 – PBID LAW

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

STREETS AND HIGHWAYS CODE
Division 18. Parking
Part 7. Property And Business Improvement District Law of 1994
Chapter 1. General Provisions
Article 1. Declarations

Cal Sts & Hy Code § 36600 (2014)

§ 36600. Citation of part

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

§ 36601. Legislative findings and declarations

The Legislature finds and declares all of the following:

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

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

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

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

§ 36602. Purpose of part

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

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

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

§ 36603.5. Part prevails over conflicting provisions

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

§ 36604. Severability

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

§ 36605. [Section repealed 2001.]

§ 36606. "Assessment"

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

§ 36607. "Business"

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

§ 36608. "City"

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

§ 36609. "City council"

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

§ 36610. "Improvement"

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

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

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

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

§ 36612. "Property"

"Property" means real property situated within a district.

§ 36613. "Activities"

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

- (a) Promotion of public events which benefit businesses or real property in the district.
- (b) Furnishing of music in any public place within the district.
- (c) Promotion of tourism within the district.
- (d) Marketing and economic development, including retail retention and recruitment.
- (e) Providing security, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.
- (f) Activities which benefit businesses and real property located in the district.

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

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

§ 36614.5. "Owners' association"

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

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

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

§ 36616. "Tenant"

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

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

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

§ 36620. Establishment of property and business improvement district

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

§ 36620.5. Requirement of consent of city council

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

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

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

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

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

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

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

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

§ 36622. Contents of management district plan

The management district plan shall contain all of the following:

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

(b) The name of the proposed district.

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

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

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

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

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

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

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

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

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

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

(1) Added "and, if businesses are to be assessed, each business" in subd (a); (2) substituted "identify the affected lands and businesses" for "identify the lands" in the first sentence of subd (c); (3) added ", and debt service" in subd (e); (4) amended subd (f) by adding (a) "or business" after "property" twice in the first sentence; and (b) the last sentence; (5) added the fourth sentence in subd (h); and (6) amended subd (k) by (a) adding "or businesses" after "property" wherever it appears; (b) adding "for any properties to be assessed,"; and (c) substituting "assessment on real property" for "the assessment".

§ 36623. Procedure to levy assessment

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

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

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

§ 36624. Changes to proposed assessments

At the conclusion of the public hearing to establish the district, the city council may adopt, revise, change, reduce, or modify the proposed assessment or the type or types of improvements and activities to be funded with the revenues from the assessments. Proposed assessments may only be

revised by reducing any or all of them. At the public hearing, the city council may only make changes in, to, or from the boundaries of the proposed property and business improvement district that will exclude territory that will not benefit from the proposed improvements or activities. Any modifications, revisions, reductions, or changes to the proposed assessment district shall be reflected in the notice and map recorded pursuant to Section 36627.

§ 36625. Resolution of formation

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

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

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

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

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

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

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

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

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

§ 36626. Resolution establishing district

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

council shall adopt a resolution establishing the district. The resolution shall contain all of the information specified in paragraphs (1) to (8), inclusive, of subdivision (b) of Section 36625, but need not contain information about the preliminary resolution if none has been adopted.

§ 36626.5. [Section repealed 1999.]

§ 36626.6. [Section repealed 1999.]

§ 36626.7. [Section repealed 1999.]

§ 36627. Notice and assessment diagram

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

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

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

§ 36628.5. Assessments on businesses or property owners

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

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

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

modify, or disestablish a benefit zone or category of business, follow the procedure to establish, modify, or disestablish a property and business improvement district.

§ 36630. Expiration of district; Creation of new district

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

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

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

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

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

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

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

§ 36633. Time for contesting validity of assessment

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

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

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

§ 36635. Request to modify management district plan

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

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

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

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

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

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

§ 36637. Reflection of modification in notices recorded and maps

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

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

(a) The city council may, by resolution, determine and declare that bonds shall be issued to finance the estimated cost of some or all of the proposed improvements described in the resolution

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

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

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

§ 36641. [Section repealed 2001.]

§ 36642. [Section repealed 2001.]

§ 36643. [Section repealed 2001.]

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

§ 36670. Circumstances permitting disestablishment of district; Procedure

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

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

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

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

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

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

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

APPENDIX 2 – PARCEL ASSESSMENT CALCULATIONS

Map Key	APN	Category	Parcel Lot Size (sqft)	Frontage (linear ft)	Assessment	EXEMPTIONS
1	22801200130000	OTHER COMMERCIAL	11978	0.00	\$299.45	
2	22801200230000	OTHER COMMERCIAL	185566	0.00	\$4,639.15	
3	22801720080000	OTHER COMMERCIAL	581962	0.00	\$14,549.05	
4	22801720130000	INDUSTRIAL	175111	0.00	\$3,064.44	
5	22801720140000	INDUSTRIAL	246114	0.00	\$4,307.00	
6	22801740010000	VACANT	3049	0.00	\$53.36	
7	22801740020000	INDUSTRIAL	15612	0.00	\$273.21	
8	22801740030000	INDUSTRIAL	107158	414.00	\$6,843.27	
9	22802510290000	OTHER COMMERCIAL	135472	150.00	\$5,186.80	
10	22802510320000	INDUSTRIAL	1484	0.00	\$25.97	
11	22802510330000	INDUSTRIAL	243936	260.00	\$7,388.88	
12	22802510340000	RETAIL	22216	152.00	\$2,934.80	
13	22802510390000	INDUSTRIAL	4240	0.00	\$74.20	
14	22802510400000	INDUSTRIAL	2875	0.00	\$50.31	
15	22802510480000	FAST FOOD	19341	25.00	\$1,847.28	
16	22802510500000	RESTAURANT	34020	182.00	\$3,885.00	
17	22802510510000	OFFICE	49658	0.00	\$1,241.45	
18	22802510520000	OFFICE	14898	0.00	\$372.45	
19	22802510530000	RESTAURANT	113692	224.00	\$8,372.60	
23	24000110160000	RETAIL	23850	136.00	\$2,824.50	
24	24000110200000	INDUSTRIAL	16500	150.00	\$2,088.75	
25	24000110210000	OTHER COMMERCIAL	64904	232.00	\$4,406.60	
26	24000110280000	FAST FOOD	6600	60.00	\$1,248.00	
27	24000110300000	FAST FOOD	12708	85.00	\$2,036.64	
28	24000110320000	RETAIL	3240	0.00	\$162.00	
29	24000110330000	FAST FOOD	2118	0.00	\$169.44	
30	24000110340000	FAST FOOD	1500	0.00	\$120.00	
31	24000110350000	INDUSTRIAL	3750	0.00	\$65.63	
32	24000110360000	OTHER COMMERCIAL	5714	0.00	\$142.85	
33	24000110370000	OTHER COMMERCIAL	18379	125.00	\$1,959.48	

Map Key	APN	Category	Parcel Lot Size (sqft)	Frontage (linear ft)	Assessment	EXEMPTIONS
36	24000810120000	RETAIL	66646	341.00	\$7,424.30	
37	24000840190000	OFFICE	89298	281.00	\$5,604.45	
38	24001530170000	OTHER COMMERCIAL	45302	0.00	\$1,132.55	
39	24001530420000	OFFICE	35950	0.00	\$898.75	
40	24001530440000	INDUSTRIAL	104108	0.00	\$1,821.89	
41	24001530660000	OTHER COMMERCIAL	32150	0.00	\$803.75	
42	24001530710000	INDUSTRIAL	262667	0.00	\$4,596.67	
43	24001530740000	OTHER COMMERCIAL	33140	0.00	\$828.50	
44	24001530750000	INDUSTRIAL	81457	0.00	\$1,425.50	
45	24001530760000	HOTEL	48352	353.00	\$6,653.60	
46	24001530810000	INDUSTRIAL	26735	0.00	\$467.86	
47	24001610170000	HOTEL	45302	240.00	\$5,145.10	
48	24001610220000	RETAIL	25700	111.00	\$2,617.00	
49	24001610230000	RETAIL	20038	114.00	\$2,369.90	
50	24001640140000	SINGLE FAMILY RESIDENCE	9720	170.00	\$0.00	²
51	24001640160000	SINGLE FAMILY RESIDENCE	34848	0.00	\$0.00	²
52	24002320350000	RESTAURANT	51401	117.00	\$3,974.05	
53	24002320540000	OTHER COMMERCIAL	164221	0.00	\$4,105.53	
54	24002320560000	OTHER COMMERCIAL	76230	0.00	\$1,905.75	
55	24002320580000	GAS STATION	41581	181.00	\$5,498.48	
56	24002320600000	FAST FOOD	46609	255.00	\$6,788.72	
57	24002320610000	VACANT	86684	0.00	\$1,516.97	
58	24002320620000	OFFICE	190793	100.00	\$5,969.83	
59	24002320630000	FAST FOOD	20040	141.00	\$3,295.20	
60	24002320640000	INDUSTRIAL	65340	0.00	\$1,143.45	
61	24003300050000	MILITARY	326700	0.00	\$5,717.25	
62	24003300080000	INDUSTRIAL	169448	0.00	\$2,965.34	
63	24004800010000	INDUSTRIAL	52272	0.00	\$914.76	
64	24004800060000	INDUSTRIAL	43996	0.00	\$769.93	
65	24004800070000	INDUSTRIAL	43996	0.00	\$769.93	
66	24004800100000	INDUSTRIAL	256	0.00	\$4.48	

Map Key	APN	Category	Parcel Lot Size (sqft)	Frontage (linear ft)	Assessment	EXEMPTIONS
67	24004800120000	INDUSTRIAL	189050	0.00	\$3,308.38	
68	24004800130000	VACANT	10890	0.00	\$190.58	
69	24004800140000	INDUSTRIAL	44431	0.00	\$777.54	
70	24004800150000	INDUSTRIAL	25413	0.00	\$444.73	
71	24004800190000	INDUSTRIAL	87991	0.00	\$1,539.84	
72	24004800200000	INDUSTRIAL	87991	0.00	\$1,539.84	
73	24004900010000	INDUSTRIAL	124582	0.00	\$2,180.19	
74	24004900090000	INDUSTRIAL	54450	0.00	\$952.88	
75	24004900100000	INDUSTRIAL	139392	0.00	\$2,439.36	
76	24004900120000	INDUSTRIAL	1503	0.00	\$26.30	
77	24004900210000	INDUSTRIAL	76230	0.00	\$1,334.03	
78	24004900220000	INDUSTRIAL	175111	0.00	\$3,064.44	
79	24005400020000	INDUSTRIAL	465	0.00	\$8.14	
80	24005400030000	INDUSTRIAL	3659	0.00	\$64.03	
81	24005400050000	INDUSTRIAL	23019	0.00	\$0.00	¹
82	24005400060000	INDUSTRIAL	41382	0.00	\$724.19	
83	24005400070000	INDUSTRIAL	20867	0.00	\$365.17	
84	24005400160000	RETAIL	18031	0.00	\$901.55	
85	24005400200000	INDUSTRIAL	12196	0.00	\$213.43	
86	24005400210000	INDUSTRIAL	25160	0.00	\$440.30	
87	24005400280000	HOTEL	174240	0.00	\$8,712.00	
88	24005400300000	INDUSTRIAL	26666	0.00	\$466.66	
89	24005400310000	INDUSTRIAL	2614	0.00	\$45.75	
90	24005400320000	INDUSTRIAL	11200	0.00	\$196.00	
91	24005400340000	INDUSTRIAL	36540	0.00	\$639.45	
92	24005400440000	INDUSTRIAL	37030	0.00	\$648.03	
93	24005400450000	INDUSTRIAL	57064	0.00	\$998.62	
94	24005400460000	INDUSTRIAL	9611	0.00	\$168.19	
95	24005400470000	OTHER COMMERCIAL	24810	0.00	\$620.25	
96	24005400500000	INDUSTRIAL	401188	0.00	\$7,020.79	
97	24005400520000	INDUSTRIAL	3365	0.00	\$58.89	
98	24005400530000	INDUSTRIAL	6534	0.00	\$0.00	¹

Map Key	APN	Category	Parcel Lot Size (sqft)	Frontage (linear ft)	Assessment	EXEMPTIONS
99	24005400550000	INDUSTRIAL	11151	0.00	\$195.14	
100	24005400570000	INDUSTRIAL	3485	48.00	\$636.99	
101	24005400580000	INDUSTRIAL	43230	0.00	\$756.53	
102	24005400590000	INDUSTRIAL	63162	0.00	\$1,105.34	
103	24005400600000	INDUSTRIAL	86684	0.00	\$1,516.97	
104	24005400610000	INDUSTRIAL	215186	0.00	\$3,765.76	
105	24005400650000	INDUSTRIAL	102802	0.00	\$1,799.04	
106	24005400670000	INDUSTRIAL	136343	0.00	\$2,386.00	
107	24005400690000	INDUSTRIAL	56628	0.00	\$990.99	
108	24005400700000	INDUSTRIAL	112385	0.00	\$1,966.74	
109	24005400710000	INDUSTRIAL	60548	0.00	\$1,059.59	
110	24005400740000	INDUSTRIAL	240887	0.00	\$4,215.52	
111	24005400750000	INDUSTRIAL	93654	0.00	\$1,638.95	
112	24005400760000	INDUSTRIAL	67954	0.00	\$1,189.20	
113	24005400780000	INDUSTRIAL	175982	0.00	\$3,079.69	
114	24005400790000	RETAIL	159865	0.00	\$7,993.25	
115	24005400800000	INDUSTRIAL	20909	0.00	\$365.91	
116	24005400810000	INDUSTRIAL	24190	0.00	\$423.33	
117	24005400830000	INDUSTRIAL	13068	0.00	\$228.69	
118	24005400840000	INDUSTRIAL	21344	0.00	\$373.52	
119	24005400850000	INDUSTRIAL	10019	0.00	\$175.33	
120	24005400870000	INDUSTRIAL	5663	0.00	\$99.10	
121	24005400880000	INDUSTRIAL	1310	0.00	\$22.93	
122	24005400890000	INDUSTRIAL	1307	0.00	\$22.87	
123	24005400900000	INDUSTRIAL	5330	0.00	\$93.28	
124	24005400910000	INDUSTRIAL	93654	0.00	\$1,638.95	
125	24005400930000	INDUSTRIAL	215186	0.00	\$3,765.76	
126	24005400940000	INDUSTRIAL	21344	0.00	\$373.52	
127	24005400950000	INDUSTRIAL	78408	0.00	\$1,372.14	
128	24005400960000	INDUSTRIAL	281833	0.00	\$4,932.08	
129	24005400970000	INDUSTRIAL	882	0.00	\$15.44	
130	24005400980000	INDUSTRIAL	1627	0.00	\$28.47	

Map Key	APN	Category	Parcel Lot Size (sqft)	Frontage (linear ft)	Assessment	EXEMPTIONS
131	24005400990000	INDUSTRIAL	3656	0.00	\$63.98	
132	24005401000000	INDUSTRIAL	156816	0.00	\$2,744.28	
133	24005401010000	INDUSTRIAL	12743	0.00	\$223.00	
134	24005401020000	INDUSTRIAL	72745	0.00	\$1,273.04	
135	24005401030000	INDUSTRIAL	6400	0.00	\$112.00	
136	24005401040000	INDUSTRIAL	36680	0.00	\$641.90	
137	24005500040000	FAST FOOD	1705	10.00	\$256.40	
138	24005500050000	OTHER COMMERCIAL	26116	125.00	\$2,152.90	
139	24005500060000	GAS STATION	25982	125.00	\$3,578.56	
140	24005500080000	RESTAURANT	36000	156.00	\$3,672.00	
141	24005500120000	GAS STATION	21941	142.00	\$3,459.28	
142	24005500160000	INDUSTRIAL	880	82.00	\$0.00	1
143	24005500170000	RETAIL	21780	128.00	\$2,625.00	
144	24005500180000	RETAIL	36590	218.00	\$4,445.50	
145	24005500190000	INDUSTRIAL	345866	203.00	\$8,488.66	
146	24005500200000	RETAIL	173369	0.00	\$8,668.45	
147	24005500210000	RETAIL	314939	0.00	\$15,746.95	
148	24005500230000	RETAIL	49223	0.00	\$2,461.15	
149	24005500290000	INDUSTRIAL	296644	0.00	\$5,191.27	
150	24005500300000	OTHER COMMERCIAL	1307	0.00	\$32.68	
151	24005500310000	INDUSTRIAL	1343	0.00	\$23.50	
152	24005500320000	OTHER COMMERCIAL	36990	0.00	\$924.75	
153	24005500340000	INDUSTRIAL	1025838	0.00	\$17,952.17	
154	24005500390000	INDUSTRIAL	240887	0.00	\$4,215.52	
155	24005500400000	INDUSTRIAL	112385	0.00	\$1,966.74	
156	24005500410000	INDUSTRIAL	29490	0.00	\$516.08	
157	24005500420000	INDUSTRIAL	39727	0.00	\$695.22	
158	24005500430000	INDUSTRIAL	65776	0.00	\$1,151.08	
159	24005500470000	INDUSTRIAL	145490	0.00	\$2,546.08	
160	24005500480000	INDUSTRIAL	206910	0.00	\$3,620.93	
161	24005500490000	INDUSTRIAL	60548	0.00	\$1,059.59	
162	24005500520000	FAST FOOD	43124	126.00	\$4,961.92	

Map Key	APN	Category	Parcel Lot Size (sqft)	Frontage (linear ft)	Assessment	EXEMPTIONS
163	24005500530000	FAST FOOD	35981	152.00	\$4,702.48	
164	24005500540000	OFFICE	65776	0.00	\$1,644.40	
165	24005500550000	OFFICE	62291	0.00	\$1,557.28	
166	24005500560000	OFFICE	77972	0.00	\$1,949.30	
167	24005500570000	INDUSTRIAL	16183	0.00	\$283.20	
168	24005500580000	INDUSTRIAL	184259	0.00	\$3,224.53	
169	24005500590000	OTHER COMMERCIAL	568458	0.00	\$14,211.45	
170	24005500610000	OFFICE	80150	0.00	\$2,003.75	
171	24005500620000	OFFICE	85813	0.00	\$2,145.33	
172	24005500630000	OFFICE	76666	0.00	\$1,916.65	
173	24005500640000	OFFICE	54450	0.00	\$1,361.25	
174	24005500650000	OFFICE	59677	0.00	\$1,491.93	
175	24005500660000	FAST FOOD	29620	129.00	\$3,917.60	
176	24005500670000	OTHER COMMERCIAL	77972	249.00	\$4,937.30	
177	24006600010000	VACANT	19620	30.00	\$703.35	
178	24006600020000	INDUSTRIAL	27460	0.00	\$480.55	
179	24006600030000	INDUSTRIAL	20880	0.00	\$365.40	
180	24006600050000	OFFICE	233917	0.00	\$5,847.93	
181	24006600060000	INDUSTRIAL	211702	0.00	\$3,704.79	
182	24006600100000	VACANT	244807	285.00	\$7,704.12	
183	24006600110000	VACANT	30231	238.00	\$3,385.04	
184	24006600120000	FAST FOOD	30187	141.00	\$4,106.96	
185	24006600130000	FAST FOOD	40380	182.00	\$5,414.40	
186	24006600140000	RETAIL	67082	24.00	\$3,642.10	
187	24006600150000	FAST FOOD	35064	137.00	\$4,449.12	
					\$446,699.26	

1 = Right of way / Street parcels

2 = Single family residential

APPENDIX 3 - MAP

