



# MEMORANDUM

**TO:** City of San Francisco  
**FROM:** Kristin Lowell  
**REGARDING:** Downtown San Francisco Community Benefit District  
**DATE:** April 24, 2026

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This memo is to serve as the findings from the review of the petitions attributable to the formation of the proposed Downtown San Francisco Community Benefit District (“District”). The District includes 840 parcels with a total parcel assessment of \$13,054,957 (\$11,052,168 CBD Base Assessment levied in 2027 plus \$2,002,789 Embarcadero Park Overlay Assessment levied in 2029). Kristin Lowell, Inc. has reviewed 107 parcel petitions related to the proposed formation of the District in the amount of \$5,271,972 representing 40.38% of the total District assessment executed in favor of the proposed formation of the District.

Description	Number of Parcels	CBD Base Assmt	Park Overlay Assmt	TOTAL Parcel Assmt	% of Total Assmt
Petitions in favor of District Formation	107	\$4,353,476	\$918,496	\$5,271,972	40.38%
Petitions in opposition of District Formation	32	\$290,516	\$29,158	\$319,674	6.06%
Total Executed Petitions	139	\$4,643,992	\$947,654	\$5,591,646	46.44%