



# Castro Street

**Castro Community  
Benefit District**  
2020 Management Plan



COMMUNITY BENEFIT DISTRICT



# MISSION

To provide services that improve the quality of life in the neighborhood, emphasizing clean, safe, beautiful streets. It also promotes the area's economic vitality, fosters the Castro's unique district identity, and honors its diverse history.

This District Management Plan has been prepared by the Castro Community Benefit District Renewal Committee and NBS



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# 1

## EXECUTIVE SUMMARY

- 1.1 Goals for the Future
- 1.2 Value of the Castro CBD



## 1. Executive Summary

The name of the property-based Community Benefit District is the Castro Community Benefit District (“Castro CBD”). The Castro CBD is being renewed and expanded pursuant to the California Constitution and the Property and Business Improvement District Law of 1994, as amended and augmented by Article 15 of the San Francisco Business and Tax Regulations Code.

The full management plan, developed by the Castro CBD Renewal Steering Committee, details the process of continuing the services provided by the current owners’ association, the non-profit Castro Community Benefit District. The Castro CBD Management Plan describes how the renewed and expanded Castro CBD will improve and convey special benefits to assessed parcels located within the Castro CBD area. The Castro CBD will provide activities consisting of Cleaning Services, Landscaping, Marketing, and Administration and Contingency. Each of these programs is designed to meet the goal of the Castro CBD; creating a more inviting and thriving neighborhood.

## Mission Statement

To provide services that improve the quality of life in the neighborhood, emphasizing clean, safe, beautiful streets. It also promotes the area's economic vitality, fosters the Castro's unique identity, and honors its diverse history.

## Location

The Castro CBD consists of approximately 28 full or partial blocks and 586 parcels. It will generally be comprised of properties along:

- Market Street from Castro Street in the southwest to Octavia Street in the northeast and McCoppin Street in the southeast.
- Collingwood Street in the southwest from 18th Street in the north to 19th Street in the south;
- Castro Street from Market Street in the north to 19th Street in the south;
- 18th Street from Diamond Street in the west to Noe Street in the east;
- 17th Street from Castro Street in the west to Prosper Street in the east;
- 16th Street from Noe Street in the west to Sanchez Street in the east;
- 15th Street from Sanchez Street in the west to Church Street in the east;
- 14th Street from Belcher Street in the west to Dolores Street in the east;
- Duboce Avenue from Belcher Street in the west to Guerrero Street in the east;
- Noe Street from Beaver Street in the north to 17th Street in the south;
- Church Street from Duboce Avenue in the north to 15h Street in the south; and, a handful of other properties

## Boundary

See map on page 62.

## Improvements, Activities, Services

### Cleaning Services

Cleaning services, including sidewalk sweeping, power washing and graffiti removal will be provided along the frontages of property within the Castro CBD.

Zone 1 will receive a minimum of sweeping the sidewalks twice a day and power washing sidewalks twice a month, graffiti removal, access to the cleaning dispatch number.

Zone 2 will receive a minimum of sweeping the sidewalks once a day and power washing once a month, graffiti removal, access to the cleaning dispatch number.

Zone 3 will a receive minimum of sweeping once per day and power washing once every two months, graffiti removal, access to the cleaning dispatch number.

Other cleaning services that may be provided include:

- Enhanced trash emptying in the public right-of-way
- Special events cleaning and maintenance services.

## Landscaping

The Castro CBD will fund the maintenance of landscaping within public plazas which will be done as needed and as approved by the Board of Directors. As funding allows, new plantings, and sidewalk planters might be considered.

## Marketing

The Castro CBD will fund marketing and communications services to improve the Castro CBD's image and visibility, communicate with Castro CBD stakeholders, and to communicate activities taking place within the Castro CBD. Work may include, but is not limited to, the following:

- Data Collection
- Castro CBD Stakeholder and Neighborhood Outreach
- Website & Social Media
- Service Presentations
- General Benefit Fundraising
- Branding
- Media Relations
- Destination Marketing

## Administration and Contingency

Administration includes daily oversight and operation of the Castro CBD, adherence to the Management District Plan, and compliance with audit/reporting requirements. Administration also includes fundraising, building and managing relationships with the neighborhood association/groups, city agencies/departments and elected officials. The Castro CBD, representing the owners, and working closely with the merchants, routinely advocates for the interests of the community regarding city services and funding. Because of these relationships and advocacy work, the Castro/Upper Market has often been chosen to host city funded pilot projects, which benefit the neighborhood. This type of work will continue in the new, renewed Castro CBD.

The assessments will also fund a contingency reserve that may be used to cover possible unforeseen future expenses and help to smooth out cash flows, which are affected by the timing of property owner payments. This category can also be used to support renewal expenses.

## Budget

BUDGETED ITEMS	FY 2020/21 ESTIMATED BUDGET
Cleaning Services	\$582,425.60
Landscaping	\$2,500.00
Marketing	\$9,000.00
Administration and Contingency	\$272,349.37
<b>Total Estimated Costs (2020/21)</b>	<b>\$866,274.97</b>

DESCRIPTION	AMOUNT
Assessment Revenue	\$819,403.41
Contributions for General Benefit Portion (5.41%) <sup>1</sup>	\$46,871.56
<b>Total Estimated Costs (2020/21)</b>	<b>\$866,274.97</b>

<sup>1</sup> A minimum of 5.41% of the estimated total budget must be funded from sources other than assessments. Refer to the Engineer's Report, attached to this Management District Plan, for a detailed analysis of General Benefits.



## Method Financing

Levy of assessments upon real property that benefit from improvements and activities.

### Assessments

Annual assessments are based upon an allocation of program costs and a calculation of assessable footage. Four property assessment variables, linear frontage, parcel square footage, and building square footage, and land use type will be used in the calculation. Estimated annual maximum assessment rates for the first year of the district follow:

LAND USE TYPE	ZONE 1		
	RATE PER FRONT FT	RATE PER BLDG SQ FT	RATE PER LOT SQ FT
Non-Residential Property	\$30.23588	\$0.09060	\$0.15079
Residential Property (5+ Units)	\$20.15725	\$0.06040	\$0.10053
Residential Property (1-4 Units)	\$15.11794	\$0.04530	\$0.07540
Non-Profit Property	\$10.07863	\$0.03020	\$0.05026

LAND USE TYPE	ZONE 2		
	RATE PER FRONT FT	RATE PER BLDG SQ FT	RATE PER LOT SQ FT
Non-Residential Property	\$20.15725	\$0.06040	\$0.10053
Residential Property (5+ Units)	\$13.43817	\$0.04027	\$0.06702
Residential Property (1-4 Units)	\$10.07863	\$0.03020	\$0.05026
Non-Profit Property	\$6.71908	\$0.02013	\$0.03351

LAND USE TYPE	ZONE 3		
	RATE PER FRONT FT	RATE PER BLDG SQ FT	RATE PER LOT SQ FT
Non-Residential Property	\$13.43817	\$0.04027	\$0.06702
Residential Property (5+ Units)	\$8.95878	\$0.02685	\$0.04468
Residential Property (1-4 Units)	\$6.71908	\$0.02013	\$0.03351
Non-Profit Property	\$4.47939	\$0.01342	\$0.02234

### Benefit Zones

In addition to parcel characteristics and land use types, location also plays a role in determining special benefit. Three distinct areas within the proposed boundary of the District have been identified that will experience the Improvements to differing degrees and therefore will receive different levels of special benefit.

### Assessment Increase

Assessment rates may increase by up to 5% per year or by the change in the Consumer Price Index for All Urban Consumers (CPI-U) for the San Francisco-Oakland-Hayward area for February, whichever is less. The determination of annual adjustments in assessments rates will be subject to the approval of the Castro CBD Owners' Association.

## **City Services**

The City and County of San Francisco has established and documented the base level of pre-existing City services. The Castro CBD will not replace any pre-existing general City services.

## **Collection**

District assessments appear as a separate line item on the San Francisco City and County property tax bills.

## **District Governance**

The City may contract with the existing Owners' Association or another non-profit Owners' Association to provide the day-to-day operations and carry out the services as provided for in this Management District Plan.

## **District Formation**

District formation requires submission of favorable petitions signed by property owners representing more than 30% of total assessments to be paid. Petitions are submitted to the San Francisco Board of Supervisors. If the 30% threshold is met, the City will conduct further hearings and mail ballots to all District property owners and the majority of ballots returned, as weighted by assessments to be paid, must be in favor of the District in order for the Board of Supervisors to consider approval.

## **Duration**

The District will have a 15-year life. Assessments would be collected for the first 15 years beginning July 1, 2020 and ending on June 30, 2035. Expenditures of those collected assessments can continue up to 6 months after the end of the assessment collection period (December 31, 2035), at which point the District would then be terminated, if not renewed.

## 1.1 Goals for the Future

The Castro CBD board of directors looks forward to the renewed CBD and creating a more inviting and thriving neighborhood. One of the biggest challenges and most visible issues is maintaining cleanliness in the public realm. The CBD will maintain a strong commitment and focus on addressing the district's cleanliness.

The Castro CBD's fundraising and advocacy priorities for the renewed CBD will be public safety and economic vitality. The CBD has a strong record in raising outside dollars to supplement property owners' assessment dollars. In 2020, the CBD is expected to raise \$569,000 (51% of the total budget) from city grants, sponsorships and donations.

## 1.2 Value of the Castro CBD

The Castro CBD maintains a clean and vibrant neighborhood. In fiscal year 2018-19, the Castro CBD collected:

- 128,470 pounds of trash
- 2,259 dirty needles
- 3,082 incidences of human feces
- 13,725 incidences of graffiti were removed

The Public Safety services, primarily funded by city grants, intervened in the following situations:

- 1700 incidences of trespassing/obstructing the sidewalk, warnings issued
- 309 incidences of shoplifting and warnings issued
- 232 incidences of loitering around an ATM, warnings issued
- 215 incidences of aggressive panhandling, warnings issued

The Economic Vitality services, also primarily funded by city grants, include:

- A brand new \$75,000 Business Attraction & Retention Grant
- Collaborating with Castro merchants to advocate for public safety and homeless services
- 48 live events over the summer which increases foot traffic in the Castro
- Advocacy and support for the annual Lesbians Who Tech Conference which brings 4000 people and media coverage into the Castro for 3-day period
- Shop local campaign



COMPASS

Market

NO RIGHT TURN ON RED

CHURCH

The Golden Girls  
Live  
Christmas  
NOV. 29  
DEC. 22



# 2

## DISTRICT AT A GLANCE

- 2.1 Services and Activities
- 2.2 Annual Total Budget and Assessments
- 2.3 Term

# District at a Glance

Property owners established an assessment district in the Castro/Upper Market area for FY 2006/07 with a 15-year term. Based on the success of the prior district, property owners have shown support to renew and expand the Castro CBD, with adjustments to the assessment methodology and boundaries.

## 2.1 Services and Activities

The services and activities described in this Management District Plan include the provision of the Improvements, as further described in Section 4, herein.

## 2.2 Annual Total Budget and Assessments

The total proposed annual budget for Fiscal Year 2020/21 is \$866,274.97. Anticipated assessment revenue of \$819,403.41 will provide 94.59% of the annual operating budget. The remaining portion of the annual budget will be generated from sources other than assessments, such as City-contributions, fundraising, grants, donations, or other revenues.

Any surplus monies from the prior assessment district, as of December 31, 2020, to be carried over can only be used to benefit those properties within the prior assessment district. If this is not practical, such surplus monies will be refunded to property owners in the prior assessment district in proportion to how they were assessed in the prior assessment district.

The assessment calculation for each property utilizes a combination of land use, street front footage, building square footage, and lot square footage. Section 6 of this Management District Plan provides a more detailed procedure of the annual assessment calculation.

## 2.3 Term

If established, assessments would be collected for 15-years (July 1, 2020, through June 30, 2035). Expenditure of those collected assessments can continue for up to six months after the end of the assessment collection period (December 31, 2035), at which point the Castro CBD would sunset if not renewed.





CAFE  
LUNYRD 2

STING  
BLAZ  
MOUNTAIN COATS  
SUGAR ARCHIVES

EDISH  
MAYN HALL

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# 3

## BACKGROUND

- 3.1 What is a Community Benefit District (“CBD”)?
- 3.2 Impact of CBD’s in San Francisco
- 3.3 Establishing a CBD
- 3.4 CBD Name Designation
- 3.5 Timeline for Implementation and Completion of the Castro CBD

# Background

Cities can establish special assessment districts to provide a constant funding source for various improvements, maintenance, and activities that benefit properties within a defined geographical area. The improvements, maintenance, and activities can include providing enhanced cleaning and maintenance services, improving security, providing for marketing activities to promote and revitalize an area, and other programs found to benefit an area. The ongoing revenue stream for the improvements, maintenance, and activities comes from the annual assessments funded by properties within the special assessment district. The process by which special assessment districts are formed is outlined below.

## 3.1 What is a Community Benefit District (“CBD”)?

A Community Benefit District is a geographic area that contains all parcels which receive a special benefit from services and other improvements and each parcel is assessed for the cost of these benefits/improvements. The concept of CBDs is similar to that of a condo Home Owners Association (HOA), but for an entire neighborhood. Each parcel in the CBD boundaries is assessed a fee for the services provided by the CBD. CBDs are also known as special assessment districts. These special assessment districts provide for the levy and collection of assessments on properties within a geographically defined area. Assessment revenue collected from the benefitting properties pays the costs associated with the improvements, maintenance, and activities provided to such area. The proposed assessment is subject to the substantive and procedural requirements described in Section 4, Article XIII D of the California Constitution (“Article XIII D”). The City is authorized to levy an assessment pursuant to the Property and Business Improvement District Law of 1994, as augmented and modified by Article 15 of the San Francisco Business and Tax Regulations Code (collectively, the Property and Business Improvement District, “PBID Law”).

In San Francisco, an owners’ association administers a PBID or a CBD established under the 1994 Act. The owners’ association is a private, non-profit entity that is under contract with a city to administer or implement the services and activities specified in the management district plan. The owners’ association shall make a recommendation to the Board of Supervisors on the expenditure of revenues derived from the levy of assessments, on the classification of properties applicable, and on the method and basis of levying the assessments. The owners’ association shall also cause to be prepared a report of each fiscal year for which assessments are to be levied and collected.

The Board of Supervisors must authorize the formation and establishment of a CBD and the City will enter into a written agreement with the owners’ association and provide for the levy and collection of the annual assessments.

## 3.2 Impact of CBDs in San Francisco

In 2012, the city conducted an analysis of Community Benefit Districts. The findings show that community benefit districts have played a significant role in the economic vitality of their neighborhood. Some of the findings were:

- Following service implementation, on average, CBDs outperformed citywide trends on the majority of studied indicators, including public realm cleanliness, public safety, and economic resiliency.
- The diversity of positive outcomes and trends, when aggregated, serve as a clear demonstration that CBD services and investments have a measurable impact on higher-level outcomes.
- On average, CBD maintained streets were found to be cleaner than similar commercial streets located in the same Supervisorial District.
- During the 07/09 recession, CBDs retained more value in their properties, saw less significant reductions in sales tax revenues, and maintained lower commercial vacancy rates.

- CBDs have raised significant revenues from non-assessment sources.
- CBDs leverage significant community leadership to support their work.
- The scale of CBD operations is correlated with the level of improvement.

### 3.3 Establishing a CBD

The PBID Law or 1994 Act, provides the legal framework for establishing a CBD or a PBID. As part of the formation proceedings, proponents prepare a Management District Plan in accordance with PBID Law. The Management District Plan must contain, but is not limited to, the following required elements:

1. A map of the district in sufficient detail to locate each parcel of property within the district;
2. The name of the proposed district;
3. A description of the boundaries of the district, including the boundaries of any benefit zones, proposed for the establishment or extension of the district in a manner sufficient to identify the lands included. The boundaries of a proposed district shall not overlap with the boundaries of another existing district created pursuant to the PBID Law. The PBID Law does not prohibit the boundaries of a district created pursuant to the PBID Law 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;
4. The improvements and activities proposed for each year of operation of the district and the maximum cost thereof;
5. The total annual amount proposed to be expended for improvements, maintenance and operations;
6. The proposed source or sources of financing, including the proposed method and basis of levying the assessment in sufficient detail to allow each property owner to calculate the amount of the assessment to be levied against his or her property;
7. The time and manner of collecting the assessments;
8. 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 15 years;
9. The proposed time for implementation and completion of the management district plan;
10. Any proposed rules and regulations to be applicable to the district.
11. A list of the properties to be assessed, including 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, in proportion to the benefit received by the property, to defray the cost thereof, including operation and maintenance;
12. Any other item or matter required to be incorporated therein by the Board of Supervisors.

### 3.4 CBD Name Designation

The name designation of this proposed CBD is the "Castro Community Benefit District" (the "Castro CBD")

### 3.5 Timeline for Implementation and Completion of the Castro CBD

The Castro CBD assessments will be effective beginning July 1, 2020, and ending June 30, 2035. Castro CBD operations will begin January 1, 2021, and end December 31, 2035.



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# 4

## DESCRIPTION OF IMPROVEMENTS

- 4.1 Cleaning Services
- 4.2 Landscaping
- 4.3 Marketing
- 4.4 Administration and Contingency

# Improvements

The proposed District will fund the following services and activities (the “Improvements”):

- Cleaning Services
- Landscaping
- Marketing
- Administration and Contingency

The Improvements to be funded are those currently desired by District stakeholders and believed to be of benefit to District properties. Every effort will be made to provide the services and activities according to the estimates provided. Below is a description of the anticipated Improvements for the first year of the District.

## 4.1 Cleaning Services

Cleaning services, including sidewalk sweeping and power washing, will be provided along the frontages of property within the District.

Zone 1 will receive a minimum of sweeping the sidewalks twice a day and power washing sidewalks twice a month, graffiti removal, access to the cleaning dispatch number.

Zone 2 will receive a minimum of sweeping the sidewalks once a day and power washing once a month, graffiti removal, access to the cleaning dispatch number.

Zone 3 will receive a minimum of sweeping once per day and power washing once every two months, graffiti removal, access to the cleaning dispatch number.

Other cleaning services that may be provided include:

- Enhanced trash emptying in the public right-of-way
- Special events cleaning and maintenance services.

## 4.2 Landscaping

The District will fund the maintenance of landscaping within public plazas which will be done as needed and as approved by the Board of

Directors. As funding allows, new plantings, and sidewalk planters might be considered.

## 4.3 Marketing

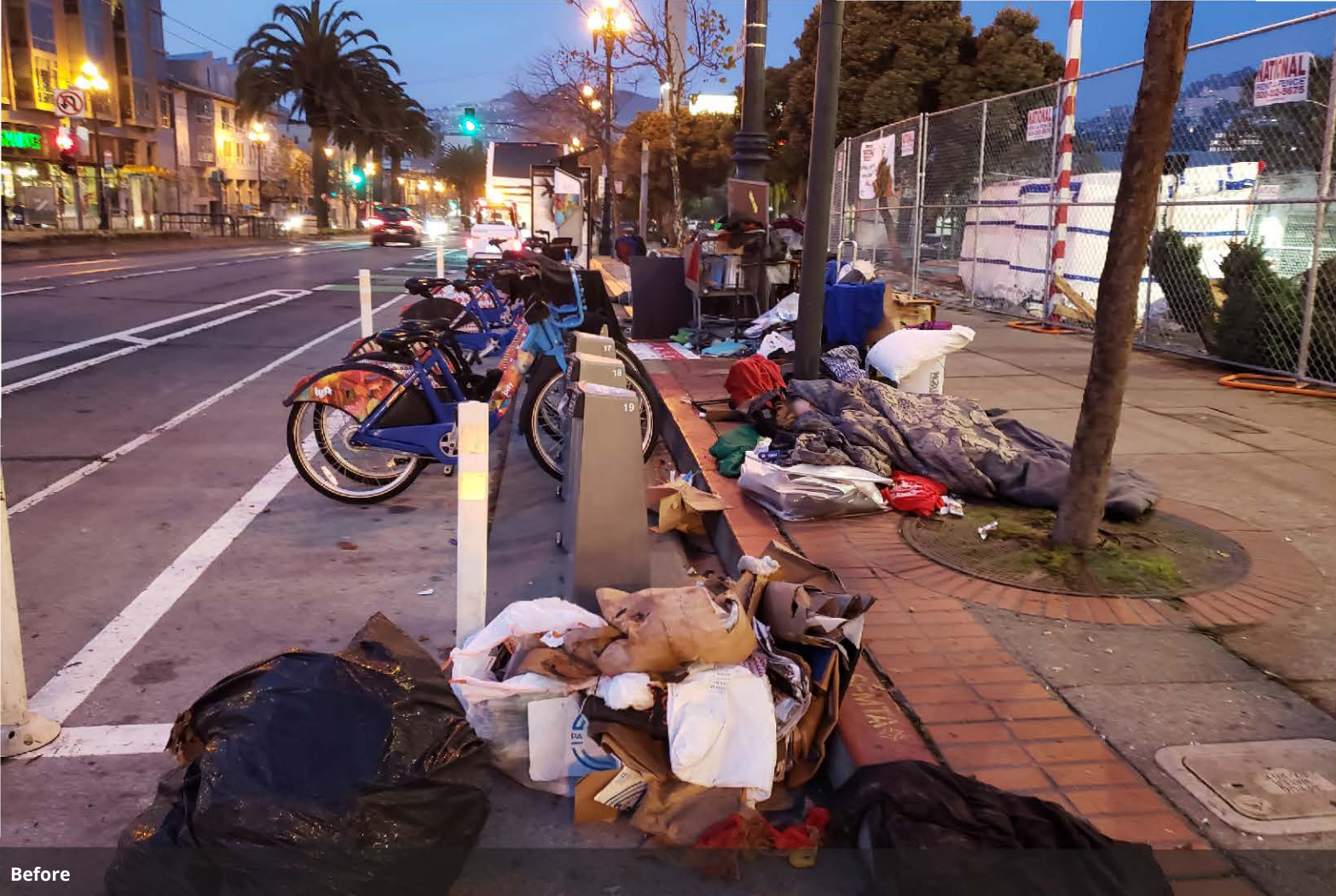
The District will provide marketing and communications services to improve the District’s image and visibility, communicate with District stakeholders, and promote activities taking place within the District. Work may include, but is not limited to, the following:

- Data Collection
- Castro CBD Stakeholder and Neighborhood Outreach
- Website & Social Media
- Service Presentations
- General Benefit Fundraising
- Branding
- Media Relations
- Destination Marketing

## 4.4 Administration and Contingency

Administration includes daily oversight and operation of the Castro CBD, adherence to the Management District Plan, and compliance with audit/reporting requirements. Administration also includes fundraising, building and managing relationships with the neighborhood association/groups, city agencies/departments and elected officials. The Castro CBD, representing the owners, and working closely with the merchants, routinely advocates for the interests of the community regarding city services and funding. Because of these relationships and advocacy work, the Castro/Upper Market has often been chosen to host city funded pilot projects, which benefit the neighborhood. This type of work will continue in the new, renewed Castro CBD.

The assessments will also fund a contingency reserve that may be used to cover possible unforeseen future expenses and help to smooth out cash flows, which are affected by the timing of property owner payments. This category can also be used to support renewal expenses.



Before



After

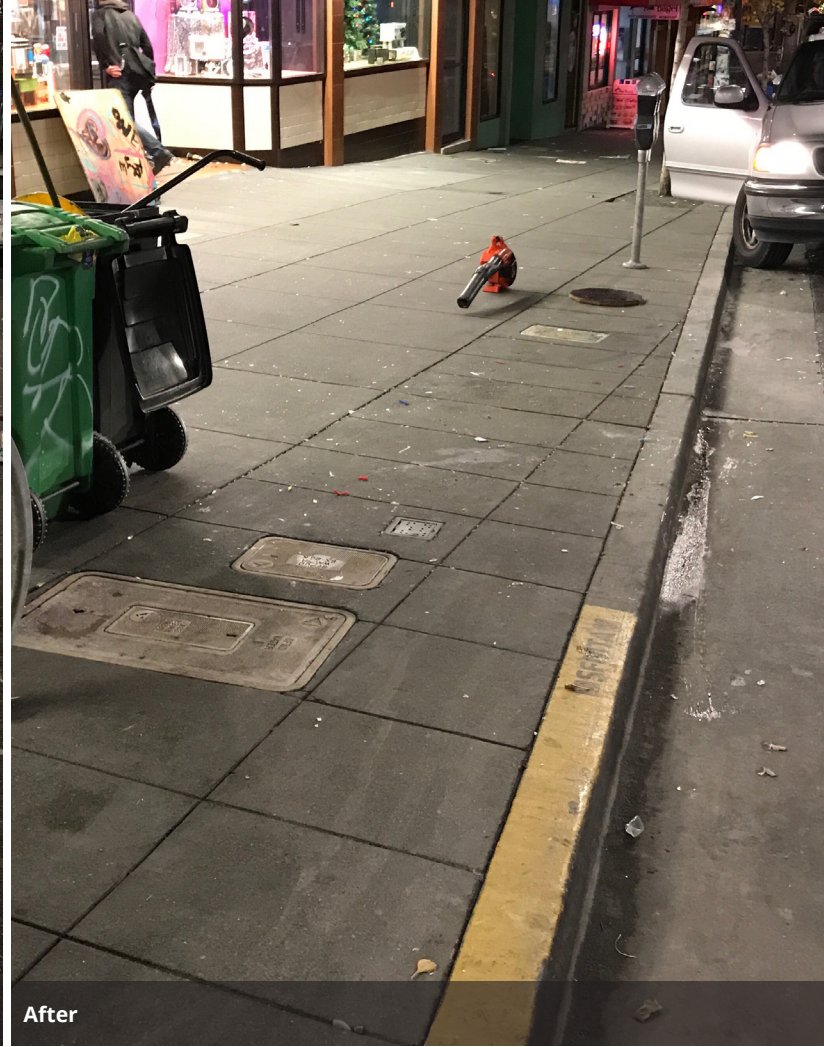






**5**

**ANNUAL AMOUNT  
TO BE COLLECTED  
AND EXPENDED**



# Annual Amount To Be Collected and Expended

The following table is a summary of the estimated annual costs to fund the Improvements for Fiscal Year 2020/21:

BUDGETED ITEMS	FY 2020/21 ESTIMATED BUDGET
Cleaning Services	\$582,425.60
Landscaping	2,500.00
Marketing	9,000.00
Administration and Contingency	272,349.37
<b>Total Estimated Costs (2020/21)</b>	<b>\$866,274.97</b>

The 2021 operating budget will be funded as follows:

DESCRIPTION	AMOUNT
Assessment Revenue	\$819,403.41
Contributions for General Benefit Portion (5.41%) <sup>2</sup>	46,871.56
<b>Balance to Be Assessed</b>	<b>\$866,274.97</b>

Each year, beginning with FY 2021/22, the CBD may increase maximum assessment rates by up to 5% per year or by the change in the Consumer Price Index for All Urban Consumers (CPI-U) for the San Francisco-Oakland-Hayward area for February, whichever is less. If, in the future, the Bureau of Labor Statistics discontinues or alters the CPI-U, the City (OEWD) shall select a comparable index as a replacement. In no event shall the maximum assessment rates decrease. The assessment shall be levied at rates necessary to generate sufficient revenue to meet the estimated costs to fund the Improvements, as long as the actual assessment rates do not exceed the maximum assessment rates for that fiscal year.

<sup>2</sup>A minimum of 5.41% of the estimated total budget must be funded from sources other than assessments. Refer to the Engineer's Report, attached to this Management District Plan, for a detailed analysis of General Benefits.

Based upon a maximum possible annual assessment increase of 5%, beginning July 1, 2021, the total annual maximum assessment revenue each year for each of the 15-years is described in the following table:

(1) Based upon assigned Special Benefit Points for FY 2020/2021. Property characteristics may change from year-to-year, which can affect the calculation of Special Benefit Points in future years. If the total Special Benefit Points increase in future years due to development, land use classification changes, etc., the maximum assessment revenue may increase accordingly.

YEAR	FISCAL YEAR	TOTAL MAXIMUM ANNUAL ASSESSMENT REVENUE <sup>1</sup>
1	2020/2021	\$819,403.41
2	2021/2022	860,373.58
3	2022/2023	903,392.26
4	2023/2024	948,561.87
5	2024/2025	995,989.96
6	2025/2026	1,045,789.46
7	2026/2027	1,098,078.93
8	2027/2028	1,152,982.88
9	2028/2029	1,210,632.03
10	2029/2030	1,271,163.63
11	2030/2031	1,334,721.81
12	2031/2032	1,401,457.90
13	2032/2033	1,471,530.79
14	2033/2034	1,545,107.33
15	2034/2035	1,622,362.70
	<b>Total</b>	<b>\$17,681,548.54</b>





# 6

## METHOD OF ASSESSMENT

- 6.1 Parcel Characteristics
- 6.2 Land Use Types
- 6.3 Zones of Benefit
- 6.4 Total Special Benefit Points

# Method of Assessment

As described in the Introduction, once special benefits are identified, those special benefits must then be assigned based on the estimated proportionate special benefit derived by each parcel. This section describes the assignment of special benefits to each parcel.

## 6.1 Parcel Characteristics

The following parcel characteristics are used to determine each parcel's proportionate special benefit:

- Lot square footage
- Building square footage
- Linear frontage

Parcels of the same land use type will experience different degrees of special benefit in relation to differences in their lot size, building size, and linear frontage. For example, a parcel with a large building will generally experience greater special benefit than a parcel with a small building. Therefore, these parcel characteristics are appropriate factors for determining proportional special benefit.

In order to relate differing parcel characteristics to one another, a relative factor is determined for each.

### 6.1.1 Lot Factor

The average lot size in the proposed Castro CBD is approximately 2,900 square feet. Each parcel's actual lot size was divided by the Castro CBD's average lot size to determine a Lot Factor.

$$\frac{\text{Parcel's Lot Sq Ft}}{\text{Castro CBD's Average Lot Sq Ft (2,900 Sq Ft)}} = \text{Parcel's Lot Factor}$$

### 6.1.2 Building Factor

The average building size in the proposed Castro CBD is approximately 4,826 square feet. Each parcel's actual building size was divided by the Castro CBD's average building size to determine a Building Factor.

$$\frac{\text{Parcel's Building Sq Ft}}{\text{Castro CBD's Average Building Sq Ft (4,826 Sq Ft)}} = \text{Parcel's Building Factor}$$

### 6.1.3 Frontage Factor

The average linear frontage in the proposed Castro CBD is approximately 43 feet. Each parcel's actual linear frontage was divided by the Castro CBD's average linear frontage to determine a Frontage Factor.

$$\frac{\text{Parcel's Frontage Ft}}{\text{Castro CBD's Average Frontage Sq Ft (43 Sq Ft)}} = \text{Parcel's Frontage Factor}$$

### 6.1.4 Parcel Characteristic Factor Weighting

Most of the improvements will be provided in a largely linear fashion. For example, the cleaning services will be performed along a property's frontage. In addition, all pedestrian and vehicular traffic must travel along the frontage of a property (often the entire frontage), but may only experience a small portion of the building and lot square footage. Accordingly, a greater weight is allocated to the frontage factor. Since cleaning services along the frontages of parcels within the District comprise over 60% of the assessment budget, and based on the different service levels that the District will provide, the weighting of factors is adjusted to reflect a 60%/40% split between the Frontage Factor and Lot/Building Factors. Lot and Building Factors are assigned equal weight of the 40% allocation. Therefore, the weighting is applied as follows:

FACTOR	WEIGHT
Lot	20%
Building	20%
Frontage	60%

In order to reflect this weighted apportionment in the Special Benefit Point calculations, the Frontage Factor will simply be multiplied by 3. This increases the weight of the Frontage Factor to achieve the weights noted above.

## 6.2 Land Use Types

In addition to lot size, building size, and linear frontage, a parcel's land use type will also affect the special benefits received. Following the calculation of each parcel characteristic factor, Land Use Factors were assigned. These factors correspond to the special benefits described in Section 5.

Each parcel within the proposed District is assigned a land use type for purposes of determining the special benefits received. Below is a description of the land use types within the proposed District.

**Non-Residential Property** land use types include parcels used for commercial purposes including, but not limited to, retail, restaurants, parking lots, parking garages, hotels/motels, and hospitals; parcels used as administrative workplaces, such as office buildings; government-owned properties<sup>3</sup>; and undeveloped property. This category also includes mixed-use parcels that have any type of purpose described above, such as single parcels with ground floor retail and upper floor residential units.

**Residential Property (5+ Units)** land use types include parcels with stand-alone, for-rent multi-dwelling unit buildings, such as apartments, with five-or-more units.

**Residential Property (1-4 Units)** land use types include parcels with stand-alone residential dwellings including condominiums and multi-dwelling unit buildings up to four units, such as duplexes, triplexes, and fourplexes.

**Non-Profit Property** land use types include parcels used for humanitarian assistance, faith-based meetings, or benevolent social organization meetings, and are operated by non-profit entities. If a parcel has a building with at least 80% of the building square footage leased to a non-profit entity, the owner of such property may petition the CBD to be classified in the Non-Profit Property category.

As described below, some special benefits are conferred upon all land use types, and others are conferred only upon certain land use types.

### 6.2.1 Apportioning Aesthetic Benefits

The aesthetic benefits conferred by the Improvements will be enjoyed by all assessable land use types. The benefit of visual appeal is not restricted to any particular land use. A more attractive public environment can be enjoyed by all parcels irrespective of land use type. Accordingly, each assessable land use type will be assigned one Aesthetic Benefit Point.

### 6.2.2 Apportioning Economic Benefits

The Improvements are designed to engage customers, patrons, tenants, and visitors by attracting them to the area, encouraging them to stay longer, and creating an enjoyable experience such that they wish to return and convey a positive message about the area through referral.

Those land use types interested in attracting customers benefit from increased revenues. The proposed services will create a more aesthetically pleasing environment, which has been shown to *"increase consumer's intentions to spend money"* (Vilnai-Yavetz 2010). In addition, the City's Office of Economic and Workforce Development ("OEWD"), in its 2012 report "Impact Analysis of San Francisco's Property & Business Improvement Districts (CBDs/BIDs)" ("CBD Analysis") found that during the recession of 2007 to 2009, CBDs *"saw less significant reductions in sales tax revenues"* than other areas of the City.

Those land use types interested in attracting tenants benefit from improved economics and lower vacancy rates. The OEWD, in its CBD Analysis, found that CBDs *"maintained lower commercial vacancy rates than what was experienced across San Francisco"* during the recession of 2007 to 2009.

<sup>3</sup>Government-owned properties in the District include: a public library, a public health clinic, public parks and a recreation facility, entryways to two City-owned parking lots, and a fire station.

The library, health clinic, parks, and recreation facility are all heavily used by the public. Their purpose is to serve the public and to attract as many visitors as possible. These facilities typically draw in more daily visitors than a typical bank or retail store in the District. The entryways to the parking lots are in the middle of the two heaviest commercial blocks in the District and get a lot of foot traffic. These are public serving and public facing facilities, all with the purpose of serving the community and inviting the community in.



Those land use types interested in attracting patrons and visitors benefit from the District being marketed and promoted as a cultural and entertainment destination. This marketing and promotion is designed to increase awareness of the area and highlight events and performances with the ultimate goal of bringing more potential patrons and visitors to the area.

Therefore, all land use types engaged in activities that are concerned with the experience of customers, tenants, patrons, and visitors will receive economic benefit from the cleaning services, landscaping services, and the marketing activities. Appropriately, parcels designated as Non-Residential Property will be assigned two Economic Benefit Points.

Residential Property (5+Units) typically operate more like commercial businesses than residential properties with less than five units, and rely more-heavily on attracting and keeping tenants. As a result, Residential Property (5+Units) receive economic benefits from the cleaning and landscaping services; however, this property type does not receive economic benefits from the marketing activities, which are directed toward non-residential, commercial uses such as retail. Thus, Residential Property (5+Units) will receive only one Economic Benefit Point.

Based on CBD-staff's knowledge of the Castro & Upper Market area, residential properties with less than five units, including condominium units, in the District are typically less concerned with attracting customers and tenants. These types of properties are generally owner-occupied as primary residences or as second residences. However, the CBD estimates that these types of property still receive some ancillary economic benefit from the cleaning services. Therefore, Residential Property (1-4 Units) will be assigned 0.50 Economic Benefit Points.

Non-Profit Property are typically not concerned with attracting customers and tenants, and, as such, no Economic Benefit Points will be assigned to this land use type.





### 6.2.3. Land Use Factors

The table below summarizes the Land Use Factors for each Land Use Type:

LAND USE TYPE	AESTHETIC BENEFIT POINTS	ECONOMIC BENEFIT POINTS	TOTAL LAND USE FACTOR
Non-Residential Property	1.00	2.00	<b>3.00</b>
Residential Property (5+ Units)	1.00	1.00	<b>2.00</b>
Residential Property (1-4 Units)	1.00	0.50	<b>1.50</b>
Non-Profit Property	1.00	0.00	<b>1.00</b>

### 6.3 Zones of Benefit

In addition to parcel characteristics and land use types, location also plays a role in determining special benefit. The CBD will provide three different levels of service across three distinct areas within the proposed boundary of the Castro CBD. Therefore, it is important to distinguish the differing improvement levels between the three zones to assign an appropriate Zone Benefit Factor to the parcels within each Zone.

SERVICE/ACTIVITY	ZONE 1 FACTOR	ZONE 2 FACTOR	ZONE 3 FACTOR
Cleaning <sup>1</sup>	2.00	1.00	1.00
Power Washing <sup>2</sup>	4.00	2.00	1.00
Marketing <sup>3</sup>	1.00	1.00	1.00
Landscaping <sup>4</sup>	1.00	1.00	0.00
Administration <sup>4</sup>	1.00	1.00	1.00
<b>Factor Totals</b>	<b>9.00</b>	<b>6.00</b>	<b>4.00</b>
<b>Zone Factors</b>	<b>2.25</b>	<b>1.50</b>	<b>1.00</b>

(1) Planned for two times per day in Zone 1, and one time per day in Zones 2 and 3.

(2) Planned for two times per month in Zone 1, one time per month in Zone 2, and once every two months in Zone 3.

(3) Same throughout the Castro CBD.

(4) Only provided in public plazas adjacent to or within Zones 1 and 2.

Based on this analysis, a Zone Benefit Factor of 2.25 is assigned to parcels in Zone 1, a Zone Benefit Factor of 1.50 is assigned to parcels in Zone 2, and a Zone Benefit Factor of 1.00 is assigned to parcels in Zone 3.

#### 6.3.1 Parcels with Frontage in Two Zones of Benefit

A few parcels in the Castro CBD have linear frontage along two Zones of Benefit. In order to account for this, adjusted Zone Factors must be calculated.

For example, suppose a parcel has 100 frontage feet in Zone 1, and 50 frontage feet in Zone 2, i.e., 2/3 of the frontage is in Zone 1, and 1/3 of the frontage is in Zone 2. The adjusted Zone Factor for this parcel is the weighted average of the two Zone Factors, calculated as follows:

$$\text{Adjusted Zone Factor: } \left( \frac{2}{3} \times 2.25 \right) + \left( \frac{1}{3} \times 1.50 \right) = 2.00$$

The following table shows the adjusted Zone Factors for parcels with frontage in two Zones of Benefit.

APN	ZONE 1 FRONTAGE	ZONE 2 FRONTAGE	ZONE 3 FRONTAGE	ADJUSTED ZONE FACTOR
3536 -001	0.00	898.67	366.52	1.36
3536 -010	0.00	152.81	50.00	1.38
3536 -012	0.00	127.19	119.05	1.26
3563 -022	21.27	27.96	0.00	1.82
3563 -023	109.67	144.29	0.00	1.82
3563 -036	25.00	65.75	0.00	1.71
3563 -044	75.00	65.75	0.00	1.90

## 6.4 Total Special Benefit Points

The calculation of Special Benefit Points for each parcel takes into account each component analyzed and described above, Parcel Characteristics, Land Use, and Zone. The formula for determining each parcel's Special Benefit Points is as follows:

$$\left( \begin{array}{c} \text{Lot} \\ \text{Factor} \end{array} + \begin{array}{c} \text{Building} \\ \text{Factor} \end{array} + \begin{array}{c} \text{Frontage} \\ \text{Factor} \end{array} \right) \times \begin{array}{c} \text{Land Use} \\ \text{Factor} \end{array} \times \begin{array}{c} \text{Zone} \\ \text{Factor} \end{array} = \begin{array}{c} \text{Special Benefit} \\ \text{Points} \end{array}$$

The Special Benefit Points were computed for each parcel in the proposed Castro CBD and summed. Based on the most current data available at the time of writing this report, the sum of Special Benefit Points for the entire Castro CBD is 12,649.67. This total was used to determine the 2020/21 Assessment per Special Benefit Point shown in Section 9.



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Polish & File \$15	Full Facial \$45
Massage & Polish \$20	Hot Stone \$55
Massage & Polish \$25	Hot Stone \$65
Paraffin \$10	Hot Stone \$75
Paraffin \$15	Hot Stone \$85
Paraffin \$20	Hot Stone \$95
Paraffin \$25	Hot Stone \$105
Paraffin \$30	Hot Stone \$115
Paraffin \$35	Hot Stone \$125
Paraffin \$40	Hot Stone \$135
Paraffin \$45	Hot Stone \$145
Paraffin \$50	Hot Stone \$155
Paraffin \$55	Hot Stone \$165
Paraffin \$60	Hot Stone \$175
Paraffin \$65	Hot Stone \$185
Paraffin \$70	Hot Stone \$195
Paraffin \$75	Hot Stone \$205
Paraffin \$80	Hot Stone \$215
Paraffin \$85	Hot Stone \$225
Paraffin \$90	Hot Stone \$235
Paraffin \$95	Hot Stone \$245
Paraffin \$100	Hot Stone \$255
Paraffin \$105	Hot Stone \$265
Paraffin \$110	Hot Stone \$275
Paraffin \$115	Hot Stone \$285
Paraffin \$120	Hot Stone \$295
Paraffin \$125	Hot Stone \$305
Paraffin \$130	Hot Stone \$315
Paraffin \$135	Hot Stone \$325
Paraffin \$140	Hot Stone \$335
Paraffin \$145	Hot Stone \$345
Paraffin \$150	Hot Stone \$355
Paraffin \$155	Hot Stone \$365
Paraffin \$160	Hot Stone \$375
Paraffin \$165	Hot Stone \$385
Paraffin \$170	Hot Stone \$395
Paraffin \$175	Hot Stone \$405
Paraffin \$180	Hot Stone \$415
Paraffin \$185	Hot Stone \$425
Paraffin \$190	Hot Stone \$435
Paraffin \$195	Hot Stone \$445
Paraffin \$200	Hot Stone \$455
Paraffin \$205	Hot Stone \$465
Paraffin \$210	Hot Stone \$475
Paraffin \$215	Hot Stone \$485
Paraffin \$220	Hot Stone \$495
Paraffin \$225	Hot Stone \$505
Paraffin \$230	Hot Stone \$515
Paraffin \$235	Hot Stone \$525
Paraffin \$240	Hot Stone \$535
Paraffin \$245	Hot Stone \$545
Paraffin \$250	Hot Stone \$555
Paraffin \$255	Hot Stone \$565
Paraffin \$260	Hot Stone \$575
Paraffin \$265	Hot Stone \$585
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Paraffin \$275	Hot Stone \$605
Paraffin \$280	Hot Stone \$615
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Paraffin \$290	Hot Stone \$635
Paraffin \$295	Hot Stone \$645
Paraffin \$300	Hot Stone \$655
Paraffin \$305	Hot Stone \$665
Paraffin \$310	Hot Stone \$675
Paraffin \$315	Hot Stone \$685
Paraffin \$320	Hot Stone \$695
Paraffin \$325	Hot Stone \$705
Paraffin \$330	Hot Stone \$715
Paraffin \$335	Hot Stone \$725
Paraffin \$340	Hot Stone \$735
Paraffin \$345	Hot Stone \$745
Paraffin \$350	Hot Stone \$755
Paraffin \$355	Hot Stone \$765
Paraffin \$360	Hot Stone \$775
Paraffin \$365	Hot Stone \$785
Paraffin \$370	Hot Stone \$795
Paraffin \$375	Hot Stone \$805
Paraffin \$380	Hot Stone \$815
Paraffin \$385	Hot Stone \$825
Paraffin \$390	Hot Stone \$835
Paraffin \$395	Hot Stone \$845
Paraffin \$400	Hot Stone \$855
Paraffin \$405	Hot Stone \$865
Paraffin \$410	Hot Stone \$875
Paraffin \$415	Hot Stone \$885
Paraffin \$420	Hot Stone \$895
Paraffin \$425	Hot Stone \$905
Paraffin \$430	Hot Stone \$915
Paraffin \$435	Hot Stone \$925
Paraffin \$440	Hot Stone \$935
Paraffin \$445	Hot Stone \$945
Paraffin \$450	Hot Stone \$955
Paraffin \$455	Hot Stone \$965
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Paraffin \$465	Hot Stone \$985
Paraffin \$470	Hot Stone \$995
Paraffin \$475	Hot Stone \$1005
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Paraffin \$925	Hot Stone \$1905
Paraffin \$930	Hot Stone \$1915
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Paraffin \$940	Hot Stone \$1935
Paraffin \$945	Hot Stone \$1945
Paraffin \$950	Hot Stone \$1955
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Paraffin \$965	Hot Stone \$1985
Paraffin \$970	Hot Stone \$1995
Paraffin \$975	Hot Stone \$2005
Paraffin \$980	Hot Stone \$2015
Paraffin \$985	Hot Stone \$2025
Paraffin \$990	Hot Stone \$2035
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# 7

## SEPARATION AND QUANTIFICATION OF GENERAL BENEFITS

- 7.1 Summary
- 7.2 Detailed Analysis

# SEPARATION AND QUANTIFICATION OF GENERAL BENEFITS

As described in the Introduction, only special benefits are assessable and in order to assess only special benefits, the general benefits resulting from the Improvements must be separated and quantified. This section describes the process used to separate and quantify the general benefits. We rely on a “multi-perspective average approach” (MPAA), which entails analyzing the general benefits in totality by taking an average across multiple perspectives, to account for the overlap across services and to ensure that any single approach does not dominate the Castro CBD’s general benefit percentage.

## 7.1 Summary

As detailed below, it is estimated the Improvements will confer 5.41% general benefit.

## 7.2 Detailed Analysis

The subsections below provide the detailed analysis of two approaches to quantifying general benefits.

### 7.2.1 Peripheral Parcel Approach

One approach is to define general benefit as the benefit that accrues to properties on the periphery of the District. Parcels with frontage adjacent to or across from District parcels are referred to as peripheral parcels. The Improvements will be provided solely within the District, but for purposes of this analysis, we assume a certain level of benefit will be conferred on peripheral parcels.

Peripheral parcels may receive some ancillary benefit from the adjacent, cleaner streets. Likewise, the marketing activities could draw consumers to the District who might also explore the broader area and patronize businesses on the periphery of the District.

To calculate the benefit accruing to peripheral parcels as a result of the Improvements, the total Benefit Points were recalculated by including peripheral parcels. The following figures represent the adjusted parcel characteristic averages resulting from the inclusion of the peripheral parcels:

- Average lot square footage: 2,633
- Average building square footage: 4,062
- Average linear frontage: 37

The methodology described in Section 6 was applied to all parcels, including the peripheral parcels. This preliminary figure would be an appropriate measure of the benefit conferred to peripheral parcels if they received the full benefit of the Improvements. However, the peripheral parcels do not directly receive any cleaning services, and the promotional efforts are not focused on these parcels. Therefore, it is necessary to reduce the initial figure in order to reflect the reduced benefit.

Because the general benefits are conferred by multiple benefit types, it was necessary to calculate a blended reduction factor in order to estimate the reduced benefit conferred upon peripheral parcels. The table below shows the reduction factors for each benefit type:

BENEFIT TYPE	REDUCTION FACTOR
Improved Aesthetics <sup>1</sup>	0.50
Increased Promotional Activity <sup>1</sup>	0.50
<b>Average Reduction</b>	<b>0.50</b>

(1) Reduction estimated to be half.

Accordingly, the benefit points calculated on the peripheral parcels were reduced by a factor of 0.50.

This resulted in a total of 1,132.81 benefit points for those parcels outside the Castro CBD and a total of 15,902.40 benefit points for all parcels. This equates to approximately 7.12% of the total benefit points assigned to peripheral parcels.

## 7.2.2 Pedestrian Traffic Approach

Given the observed volume of pedestrian traffic within the District, it was appropriate to also estimate the overall general benefit by analyzing benefits to the general public through a pedestrian traffic analysis.

Benefits to pedestrians who live within the District, work within the District, and to tourists, consumers, and patrons visiting the District are all related to the special benefits conferred by the Improvements and are all related to properties receiving special benefits. This general benefits analysis therefore only focuses on pedestrians passing through the District.

Because the pedestrian traffic generated by and for specially benefiting parcels represents the special benefit itself, the general benefits enjoyed by pass-through pedestrian traffic must be averaged along with the peripheral property approach, which also analyzed overall general benefits.

Both approaches attempt to analyze the overall general benefit, and as such taking two separate approaches to quantifying the same overall general benefit should prevent either approach from skewing the estimate too far one way.

The first step was to estimate pedestrian traffic generated by parcels within the District. To do this, Average Daily Trips (ADT) were computed for each parcel based on the trip generation rates from the Institute for Transportation Engineers (ITE) Trip Generation Manual (9th Edition). The ADT used in this analysis are shown below:

LAND USE TYPE	ADT <sup>(1)</sup>	ADT PER
Non-Residential	63.00	1,000 sq ft of building
Residential	5.21	dwelling unit
Philanthropic/ Religious/ Charitable	9.88	1,000 sq ft of building

(1) ADT values are detailed in Appendix A

The ADT was computed for each parcel. However, this figure represents vehicle trips, and the goal in this analysis was to estimate pedestrian traffic.

In order to estimate the equivalent pedestrian traffic, an average of 1.54 persons per vehicle (Davis 2019) was multiplied by the total ADT and resulted in a figure of approximately 133,477 for the entire district. For purposes of this analysis, this figure represents the total estimated pedestrian traffic generated by specially benefiting parcels.

The next step was to estimate the total pedestrian traffic in the district, including traffic generated by parcels as well as pedestrian traffic simply passing through the district. To do this, the observed pedestrian traffic on Castro Street between Market Street and 18th Street, and Market Street between Castro Street and Noe Street from a study commissioned by the Planning Department of the City and County of San Francisco was used (Stockman 2008). This study showed an average of 18,564 daily pedestrian trips on Castro Street (between Market Street and 18th Street [approximately 640 feet]), and an average of 9,576 daily pedestrian trips on Market Street (between Castro Street and Noe Street [approximately 830 feet]). The total daily pedestrian count for these two streets was 28,140 over approximately 1,470 feet of street length, or 19.14 pedestrians for every foot of street length. Data was not available for all streets within the District and therefore, the averages were applied throughout the three major streets within the District: Market Street from Collingwood Street in the southwest to Octavia Street in the northeast and McCoppn Street in the southeast; Castro Street from Market Street in the north to 19th Street in the south; and, 18th Street from Diamond Street in the west to Noe Street in the east. It is believed that pedestrian/vehicle traffic from the minor streets within the District will flow into these three major streets.

Those three major streets have a total length of 7,240.40 feet. Multiplying the average daily pedestrians per foot (19.14) by the length of the three major streets within the District (7,240.40) yields an initial estimate of 138,602 total pedestrians.

Therefore, of the total estimated pedestrian trips (138,602), approximately 96.30% (133,477)



were estimated to be related to District parcels. This leaves an estimated 5,125 pass-through pedestrian trips, which equates to approximately 3.70%. This figure represents the overall general benefits as measured by the pedestrian traffic approach.

### 7.2.3 Overall General Benefit

As noted earlier, the analyses above represent two approaches to quantifying the overall general benefit within the District. The pedestrians generated by properties within the District are directly linked to the property-related benefits described in this report. Therefore, because these two approaches seek to quantify the same District general benefit, but from two different perspectives, the figures were averaged to determine a single, overall general benefit percentage. The table below presents the overall general benefit calculation:

GENERAL BENEFIT QUANTIFICATION APPROACH	GENERAL BENEFIT PERCENTAGE
Peripheral Parcels	7.12%
Pedestrian Traffic	3.70%
<b>Average, Overall General Benefit</b>	<b>5.41%</b>

Therefore, a minimum of 5.41% of the estimated total budget must be funded from sources other than assessments.







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# 8



## BUDGET

8.1    **Balanced to be Assessed**



# Budget

The following table is a summary of the estimated annual costs to fund the Improvements for Fiscal Year 2020/21:

BUDGETED ITEMS	FY 2020/21 ESTIMATED BUDGET
Cleaning Services	\$582,425.60
Landscaping	2,500.00
Marketing	9,000.00
Administration and Contingency	272,349.37
<b>Total Estimated Costs (2020/21)</b>	<b>\$866,274.97</b>

## 8.1 Balance to be Assessed

The total amount to be assessed upon the specially benefitting parcels is the total cost of the Improvements, as detailed above, less the portion attributable to General Benefit as detailed in the Separation and Quantification of General Benefits section.

The calculation of the balance to be assessed is shown below:

DESCRIPTION	AMOUNT
Assessment Revenue	\$866,274.97
Contributions for General Benefit Portion (5.41%)	(46,871.5)
<b>Balance to Be Assessed</b>	<b>\$819,403.41</b>

Each year as property is developed or with annual increases due to inflation, the estimated budget may change, which will cause a corresponding change in the dollar amount of general benefit. However, the general benefit percentage will remain at 5.41% in future years. At no time does this imply that additional fundraising, above the general benefit level of 5.41% is prohibited. In fact, additional fundraising is encouraged.



18th St

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It shall be unlawful to show, wear, break, or deposit any rickshaw, paper, dice or other game, or any other article, in any alley, sidewalk, fire escape, or other public place, or to deposit any such article in any alley, sidewalk, fire escape, or other public place, or to deposit any such article in any alley, sidewalk, fire escape, or other public place, or to deposit any such article in any alley, sidewalk, fire escape, or other public place.

2

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# 9

## ASSESSMENT RATE DEVELOPMENT

- 9.1 Assessment per Special Benefit Point
- 9.2 Assessment per Parcel Characteristic
- 9.3 Number of Years Assessments will be Levied
- 9.4 Method of Collection
- 9.5 Data for Annual Assessment Calculations
- 9.6 Mixed Use
- 9.7 Appeals
- 9.8 Assessor's Parcel Listing

# ASSESSMENT RATE DEVELOPMENT

## 9.1 Assessment per Special Benefit Point

The Assessment per Special Benefit Point was determined by dividing the Balance to Be Assessed (from Section 8.1) by the 2020/21 Total Castro CBD Special Benefit Points (from Section 6.4).

The calculation of the 2020/21 Assessment per Special Benefit Point is shown below:

DESCRIPTION	AMOUNT
Balance to Be Assessed	\$819,403.41
Total Castro CBD Special Benefit Points	12,649.67
<b>Assessment per Special Benefit Point (2020/21)</b>	<b>\$64.78</b>

The Assessment per Special Benefit Point computed above was used to determine the 2020/21 assessment rates per parcel characteristic shown in Section 9.2. Future changes to a parcel's characteristics (lot, building, frontage, and land use) will cause changes in the assessment amount. The assessment amounts for any given year will be the product of each parcel's characteristics and the Castro CBD budget in effect for such fiscal year.

Development within the Castro CBD that increases the overall building square footage, for example, will lead to a greater total levy, even if assessment rates are not increased.

## 9.2 Assessment per Parcel Characteristic

To assist property owners understand how they would be assessed, we calculate the amount that would be assessed on each parcel, broken down by each of the parcel characteristics discussed in this report. To start, the 2020/21 levy for each parcel characteristic (lot, building, and frontage) can be broken down as follows:

$$\text{Lot Factor} \times \text{Land Use Benefit Points} \times \text{Zone Factor} \times \text{Assessment per Special Benefit Point} = \text{Lot Levy}$$

$$\text{Building Factor} \times \text{Land Use Benefit Points} \times \text{Zone Factor} \times \text{Assessment per Special Benefit Point} = \text{Building Levy}$$

$$\text{Frontage Factor} \times \text{Land Use Benefit Points} \times \text{Zone Factor} \times \text{Assessment per Special Benefit Point} = \text{Frontage Levy}$$

The determination of the 2020/21 value for each component of the assessment is the component's levy divided by the component value.



For example, the total estimated Lot Levy for Non-Residential parcels in Zone 1 is \$63,533.33, and the total Lot Square Footage for those same Non-Residential parcels in Zone 1 is 421,333.88 square feet. Therefore, the equivalent 2020/21 rate per lot square foot for Non-Residential parcels in Zone 1 is \$0.15079.

$$\frac{\text{Lot Levy of Non-Residential Parcels in Zone 1}}{\text{Lot Sq Ft of Non-Residential Parcels in Zone 1}} = \text{Assessment Rate per Lot Sq Ft of Non-Residential Parcels in Zone 1}$$

This same process was used for each component of the assessment and each unique combination of land use and zone. The final, summarized results of these calculations are shown below. The rates below represent the maximum assessment rates for Fiscal Year 2020/21. These rates are subject to annual increase, as described in Section 5.

ZONE 1			
LAND USE TYPE	RATE PER FRONT FT	RATE PER BLDG SQ FT	RATE PER LOT SQ FT
Non-Residential Property	\$30.23588	\$0.09060	\$0.15079
Residential Property (5+ Units)	20.15725	0.06040	0.10053
Residential Property (1-4 Units)	15.11794	0.04530	0.07540
Non-Profit Property	10.07863	0.03020	0.05026

ZONE 2			
LAND USE TYPE	RATE PER FRONT FT	RATE PER BLDG SQ FT	RATE PER LOT SQ FT
Non-Residential Property	\$20.15725	\$0.06040	\$0.10053
Residential Property (5+ Units)	13.43817	0.04027	0.06702
Residential Property (1-4 Units)	10.07863	0.03020	0.05026
Non-Profit Property	6.71908	0.02013	0.03351

ZONE 3			
LAND USE TYPE	RATE PER FRONT FT	RATE PER BLDG SQ FT	RATE PER LOT SQ FT
Non-Residential Property	\$13.43817	\$0.04027	\$0.06702
Residential Property (5+ Units)	8.95878	0.02685	0.04468
Residential Property (1-4 Units)	6.71908	0.02013	0.03351
Non-Profit Property	4.47939	0.01342	0.02234

Depending on the Zone of Benefit and Land Use Type, a parcel's assessment is:

$$\left( \text{Parcel's Frontage Feet} \times \text{Rate per Frontage Foot} \right) + \left( \text{Parcel's Building Square Feet} \times \text{Rate per Building Square Foot} \right) + \left( \text{Parcel's Lot Square Feet} \times \text{Rate per Lot Square Foot} \right)$$

Based on the most recent parcel characteristics, these rates are expected to generate approximately \$819,403.41 in revenue during the first year of levy (2020/21). This assessment revenue will be supplemented by non-assessment funds of \$46,871.56, to meet the total estimated 2020/21 budget of \$866,274.97. Non-assessment funds represent 5.41% of the total budget, which corresponds to the general benefit percentage identified in the Separation and Quantification of General Benefits section of this report.

Future changes to parcel characteristics (lot, building, frontage, and land use) may cause changes in the total assessment revenue. The assessment revenue for any given year will be the product of the Castro CBD's parcel characteristics and the budget in effect for such fiscal year. Development within the Castro CBD that increases the overall building square footage, for example, will lead to increased assessment revenue, even if assessment rates are not increased.

### 9.3 Number of Years Assessments will be Levied

The proposed term for the Castro CBD is 15-years. The assessment will be effective July 1, 2020, through June 30, 2035 (Fiscal Year 2020/21 through Fiscal Year 2034/35). Expenditure of collected assessments may continue for up to six months after June 30, 2035, if the Castro CBD is not renewed. In order to authorize the levy and collection of assessments after Fiscal Year 2034/35, the City and Castro CBD will need to go through the renewal process pursuant to the PBID Law.

### 9.4 Method of Collection

The assessments will be collected annually on the County Treasurer & Tax Collector's (the "Treasurer") secured property tax roll. The assessments will be subject to the Treasurer's assigned due dates and late penalties. However, the City may choose to collect the assessments in an alternate manner (including directly billing the property owner) as may be deemed appropriate or necessary by the City.

## 9.5 Data for Annual Assessment Calculations

Each year, as part of the assessment calculation procedures, the Castro CBD shall determine the land use type for each parcel based on the County Assessor's use code or other appropriate supplementary information. The parcel characteristics of lot square footage and building square footage shall similarly be based on the County Assessor's secured rolled data for the applicable year and may be supplemented with other reliable data sources. The frontage of each parcel shall be determined by reference to County Assessor's parcel maps or, if necessary, to GIS data.

Assessment amounts may change over time in accordance with changes to parcel characteristics including land use type and building square footage.

### 9.6 Mixed Use

Parcels in the Castro CBD may have multiple land uses and could be categorized as having more than one of the identified land use types. If the Castro CBD is made aware of a parcel with more than one land use type, the following shall apply:

If there are multiple land use types on one parcel, but those land use types all have the same assessment rate, the Castro CBD shall select the most appropriate land use type designation and levy the applicable assessment rate.

If there are multiple land use types on one parcel, and those land use types have different assessment rates, the Castro CBD shall attempt to separate out the land use types by actual building square footage. Castro CBD shall then pro-rate the total underlying lot square footage and frontage feet in proportion to the building square footage assigned to each land use type. After each land use type is assigned lot square feet, building square feet, and frontage feet, the Castro CBD shall calculate the applicable assessment rates upon the respective land use type.

For example, if a parcel has both Non-Residential and Residential uses, the Non-Residential land use represents 40% of the total building square footage, and the

Residential land use represents 60% of the total building square footage, the underlying lot's frontage and lot square footage shall be assigned 40% to the Non-Residential land use and 60% to the Residential land use. Those characteristics assigned to the Non-Residential land use shall be used to calculate an assessment at the Non-Residential rate, and those characteristics assigned to the Residential land use shall be used to calculate the remaining portion of the assessment at the Residential rate.

If there are multiple land use types on one parcel, and those land use types have different assessment rates, but data sufficient to delineate the building square footages is not available, the Castro CBD shall choose the most appropriate land use type and the assessment shall be calculated according to those rates.

### 9.7 Appeals

If a property owner believes the data used to calculate their assessment is inaccurate or that the identified land use type is incorrect, the property owner may submit, in writing, a request for review to the Castro CBD. The property owner shall provide documentation needed to support the request for review. The Castro CBD shall review the request and provide a response to the property owner. The property owner must be current in the payment of all assessments when filing the request for review and must remain current during the review process. The property owner should continue to pay all amounts owed according to the County's due dates.

If the review results in changes to any parcel characteristics used to compute the assessment, the Castro CBD shall recalculate the assessment. When recalculating the assessments, the assessment rates actually applied in such fiscal year shall be used. Only the assessment for the parcel or parcels subject to review shall be recalculated.

If the recalculated assessment is less than the amount submitted to the County on the secured property tax roll, the difference shall be credited back to the property owner. This credit shall be

limited to the current fiscal year and the prior fiscal year, if applicable. The "fiscal year" shall follow the County's fiscal year for property taxes, from July 1 to June 30. The applicable fiscal year shall be determined by the date the request for review is submitted to the Castro CBD.

For example, if a request for review is submitted to the Castro CBD during Fiscal Year 2021/22, the Fiscal Year 2021/22 and 2020/21 assessments will be reviewed. The property owner credit shall be limited to any difference calculated for Fiscal Year 2021/22 (the current fiscal year) and Fiscal Year 2020/21 (the prior fiscal year).

The credit may be provided in the form of a check to the property owner, an adjustment to the current year's property tax roll (if possible), or a credit to the succeeding year's assessment thereby reducing the amount placed on the secured property tax roll for such year.

If the recalculated assessment is greater than the amount submitted to the County on the secured property tax roll, the Castro CBD shall apply the recalculated assessment to the succeeding year's property tax roll and no adjustments shall be made to the prior or current fiscal years' assessments.

If a property owner is dissatisfied with the Castro CBD's decision on their appeal, the property owner may appeal the matter further to the City (OEWD), who shall make a conclusive determination and whose decision shall be final.

### 9.8 Assessor's Parcel Listing

Section 11.2 of this Management District Plan provides a listing of all of the Assessor's Parcels within the Castro CBD, including Site Address, Zone Assignment, Land Use Classification, Street Front Footage, Building Square Footage, Lot Square Footage, Special Benefit Points, and Fiscal Year 2020/21 Assessments.

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# 10

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## DISTRICT MANAGEMENT

- 10.1 Castro Community Benefit District
- 10.2 Annual Report by the Association
- 10.3 Public Access
- 10.4 Rules and Regulations
- 10.5 Dissolution

# District Management

## 10.1 Castro Community Benefit District

The Castro CBD is a non-profit organization whose membership consists of the parcel owners assessed under the District, and is the “designated non-profit entity” as outlined in PBID Law. The Castro CBD will administer the assessment through an agreement with the City.

## 10.2 Annual Report by the Association

The Castro CBD shall make a recommendation to the Board of Supervisors on the expenditure of revenues derived from the levy of assessments, on the classification of properties applicable, and on the method and basis of levying the assessments.

The Castro CBD will recommend members to serve on the board. Board membership will be designed to equitably represent all stakeholders and areas of the District. Stakeholders shall develop an equitable board of directors structure, which represents residential parcel owners, as well as commercial property owners of various sizes.

Each year, the Castro CBD shall prepare a report for each fiscal year, except the first year, for which assessments are levied and collected to pay the costs of the services and activities described in the report. Each annual report must be filed with the Clerk of the Board of Supervisors, per the PBID Law; each report shall contain all of the following information:

1. Any proposed changes in the district boundaries or any benefit zones or any 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 the activities for that fiscal year;

4. The method and basis of levying the assessment in sufficient detail to allow each real property owner, as appropriate, to estimate the amount of the assessment to be levied against his or her property for that fiscal year;
5. The amount of any surplus or deficit revenues to be carried over from a previous fiscal year; and
6. The amount of any contributions to be made from sources other than assessments levied.

The Board of Supervisors may approve the annual report as filed by the Castro CBD or may modify any particulars contained in the report and approve it as modified. Based on the potential resulting impact to an assessment levy, any changes to the improvements, services, and/or activities may require Board of Supervisors approval.

## 10.3 Public Access

The Castro CBD is required to comply with specified state open meeting and public records laws, the Ralph M. Brown Act (the “Brown Act”), commencing with Section 54950 of the Government Code, and the California Public Records Act, commencing with Section 6250 of the Government Code. Brown Act compliance is required when Castro CBD business is heard, discussed, or deliberated, and the California Public Records Act compliance is required for all documents relating to Castro CBD business.

## 10.4 Rules and Regulations

Pursuant to the PBID Law, the Castro CBD may establish rules and regulations that uniquely apply to the Castro CBD. A few initial rules and regulations should be employed in the administration of the Castro CBD:

- Following the formation of the Castro CBD, the Castro CBD should consider developing a policy for competitive bidding as it pertains to contracted services for the Castro CBD. The policy will aim to maximize service quality, efficiency, and cost effectiveness.

- Any stakeholder who serves on the Castro CBD board shall recuse themselves from any vote in which a potential conflict of interest is apparent. Such potential conflicts include, but are not limited to: prioritizing services and/or activities that result in a special benefit to specific property owners, prioritization of services to benefit a particular owner or group of owners, hiring or selecting the relatives of Castro CBD board members.
- As previously noted, meetings of the Castro CBD shall be open to all stakeholders paying into the Castro CBD and are subject to the Brown Act. Regular financial reports shall be submitted to Castro CBD board members and made available upon request by the membership. Sub-committee meetings of the Castro CBD shall be open and encourage participation among various stakeholders, business owners, and community members. The Castro CBD shall retain the right to enter into executive session for reasons including, but not limited to: legal matters, personnel issues, etc.
- The Castro CBD will create a number of policies that will help the board effectively manage the Castro CBD. Such policies may include, but not be limited to: a decision-making policy, use of banner policy, special event underwriters policy, use of logo policy, and an economic hardship policy.

## 10.5 Dissolution

The Castro CBD, when there is no indebtedness, outstanding and unpaid, incurred to accomplish any of the purposes of the Castro CBD, may be disestablished by resolution by the Board of Supervisors in any of the following circumstance:

1. If the Board of Supervisors finds there has been misappropriation of funds, malfeasance, or a violation of law in connection with the management of the Castro CBD, it shall notice a hearing on disestablishment and may disestablish by majority vote.
2. During the operation of the Castro CBD, there shall be a 30-day period each year in which assessed property owners may request

disestablishment of the Castro CBD. The first such period shall begin one year after the date of establishment of the Castro CBD and shall continue for a 30-day period. The next such 30-day period shall begin two years after the date of the establishment of the Castro CBD. Each successive year of operation of the Castro CBD shall have such a 30-day period. Upon the written petition of the owners of real property in the area who pay more than 30 percent of the assessments levied, the Board of Supervisors shall notice a hearing on disestablishment.

3. The Board of Supervisors may also disestablish in the absence of any misappropriation, malfeasance, or a violation of law in connection with the management of the district, and in the absence of a property owner petition during the annual 30-day window. In this instance, the Board of Supervisors must act by a supermajority (8 votes).

The Board of Supervisors shall adopt a resolution of intention to disestablish the Castro CBD prior to the public hearing. 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 Castro CBD. The public hearing shall be held not less than 30-days or more than 60-days after the adoption of the resolution of intention.

Upon the disestablishment of the Castro CBD, any remaining revenues derived from the levy of assessments, or any revenues derived from the sale of assets acquired with the revenues, shall be used for purposes authorized in this management plan or shall be refunded to the property owners using the formula for calculating the assessments as described herein. If the disestablishment occurs before an assessment is levied for the fiscal year, the method and basis that was used to calculate the assessment levied in the immediate prior fiscal year shall be used to calculate the amount of refund.



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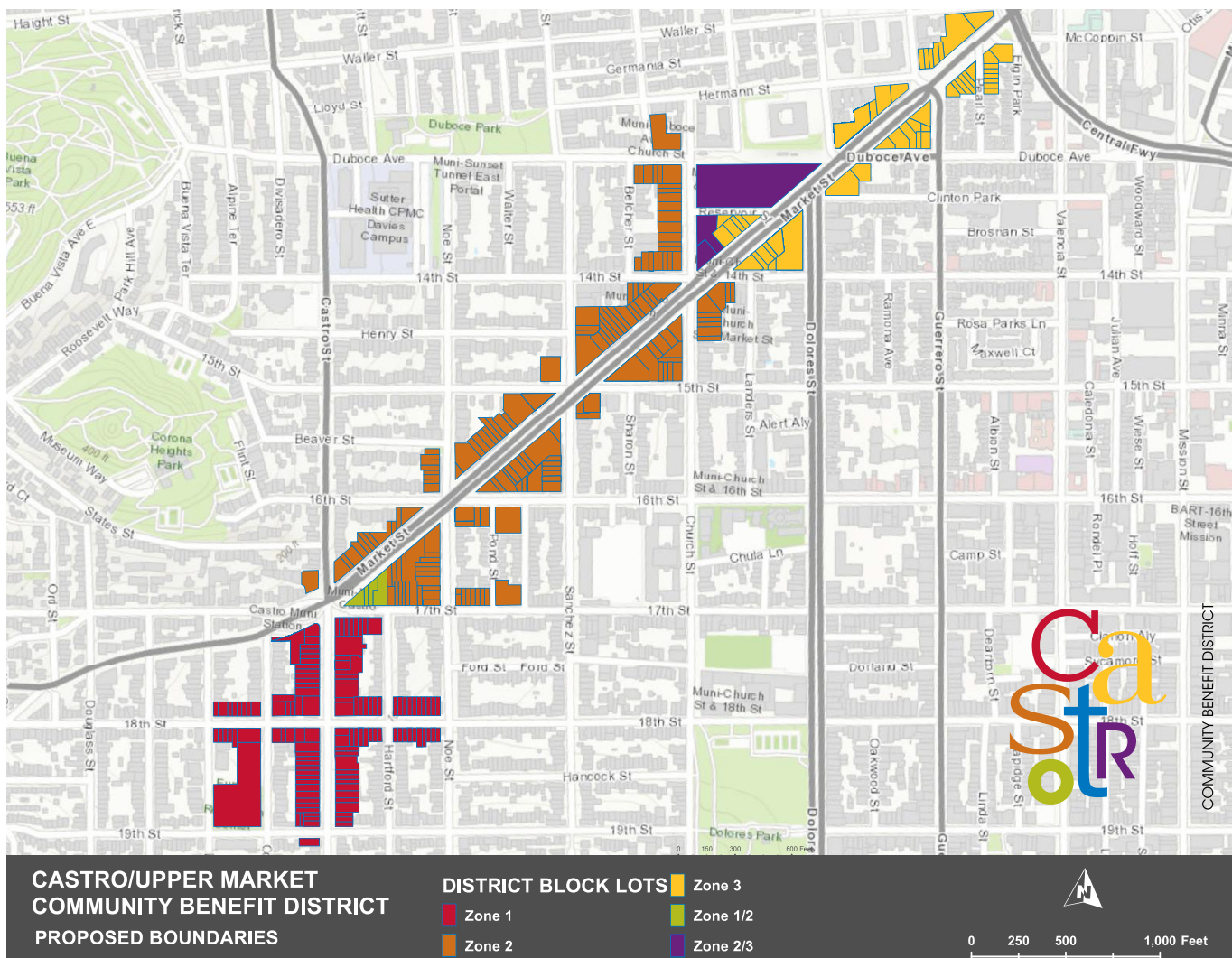


# 11

## APPENDICES

- 11.1 Boundary Map
- 11.2 Assessor's Parcel Listing
- 11.3 Engineer's Report

# 11.1 Boundary Map



## 11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
0871 -004	3	Non-Residential Property	9.39	\$608.22
0871 -005	3	Non-Residential Property	18.73	1,213.41
0871 -006	3	Non-Residential Property	10.22	661.71
0871 -007	3	Non-Residential Property	12.08	782.75
0871 -008	3	Residential Property (5+ Units)	23.81	1,542.64
0871 -014	3	Non-Profit Property	34.96	2,264.46
0871 -016	3	Non-Residential Property	171.85	11,132.07
0872 -001	3	Non-Residential Property	83.61	5,416.16
0872 -002	3	Non-Residential Property	57.08	3,697.24
0872 -004	3	Non-Residential Property	15.78	1,022.24
0872 -025	3	Non-Residential Property	3.03	196.50
0872 -026	3	Non-Residential Property	2.16	140.09
0872 -027	3	Non-Residential Property	3.48	225.13
0872 -028	3	Non-Residential Property	0.63	40.79
0872 -029	3	Residential Property (1-4 Units)	0.72	46.35
0872 -030	3	Residential Property (1-4 Units)	0.99	64.22
0872 -031	3	Residential Property (1-4 Units)	0.63	40.79
0872 -032	3	Residential Property (1-4 Units)	0.72	46.35
0872 -033	3	Residential Property (1-4 Units)	0.53	34.18
0872 -034	3	Residential Property (1-4 Units)	0.52	33.55
0872 -035	3	Residential Property (1-4 Units)	0.52	33.71
0872 -036	3	Residential Property (1-4 Units)	0.53	34.45
0872 -037	3	Residential Property (1-4 Units)	0.59	38.01
0872 -038	3	Residential Property (1-4 Units)	0.58	37.80
0872 -039	3	Residential Property (1-4 Units)	0.52	33.50
0872 -040	3	Residential Property (1-4 Units)	0.68	43.83
0872 -041	3	Residential Property (1-4 Units)	0.71	45.93
0872 -042	3	Residential Property (1-4 Units)	0.52	33.66
0872 -043	3	Residential Property (1-4 Units)	0.37	23.75
0872 -044	3	Residential Property (1-4 Units)	0.89	57.57
0872 -045	3	Residential Property (1-4 Units)	0.72	46.35
0872 -046	3	Residential Property (1-4 Units)	0.99	64.12
0872 -047	3	Residential Property (1-4 Units)	0.57	36.70
0872 -048	3	Residential Property (1-4 Units)	0.51	33.19
0872 -049	3	Residential Property (1-4 Units)	0.53	34.18
0872 -050	3	Residential Property (1-4 Units)	0.52	33.55
0872 -051	3	Residential Property (1-4 Units)	0.52	33.71
0872 -052	3	Residential Property (1-4 Units)	0.53	34.45
0872 -053	3	Residential Property (1-4 Units)	0.59	38.01

## 11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
0872 -054	3	Residential Property (1-4 Units)	0.58	37.80
0872 -055	3	Residential Property (1-4 Units)	0.52	33.50
0872 -056	3	Residential Property (1-4 Units)	0.68	43.83
0872 -057	3	Residential Property (1-4 Units)	0.71	45.93
0872 -058	3	Residential Property (1-4 Units)	0.52	33.66
0872 -059	3	Residential Property (1-4 Units)	0.37	23.75
0872 -060	3	Residential Property (1-4 Units)	0.71	46.19
0872 -061	3	Residential Property (1-4 Units)	0.64	41.37
0872 -062	3	Residential Property (1-4 Units)	0.49	31.72
0872 -063	3	Residential Property (1-4 Units)	0.49	31.46
0872 -064	3	Residential Property (1-4 Units)	0.72	46.35
0872 -065	3	Residential Property (1-4 Units)	0.82	53.42
0872 -066	3	Residential Property (1-4 Units)	0.63	40.79
0872 -067	3	Residential Property (1-4 Units)	0.51	33.24
0872 -068	3	Residential Property (1-4 Units)	0.53	34.18
0872 -069	3	Residential Property (1-4 Units)	0.52	33.55
0872 -070	3	Residential Property (1-4 Units)	0.52	33.61
0872 -071	3	Residential Property (1-4 Units)	0.53	34.45
0872 -072	3	Residential Property (1-4 Units)	0.62	40.16
0872 -073	3	Residential Property (1-4 Units)	0.74	48.23
0872 -074	3	Residential Property (1-4 Units)	0.89	57.78
0872 -075	3	Residential Property (1-4 Units)	0.78	50.49
0872 -076	3	Residential Property (1-4 Units)	0.50	32.30
0872 -077	3	Residential Property (1-4 Units)	0.71	46.19
0872 -078	3	Residential Property (1-4 Units)	0.64	41.21
0872 -079	3	Residential Property (1-4 Units)	0.49	31.72
0872 -080	3	Residential Property (1-4 Units)	0.49	31.46
0872 -081	3	Residential Property (1-4 Units)	0.44	28.52
0872 -082	3	Residential Property (1-4 Units)	0.83	53.74
0872 -083	3	Residential Property (1-4 Units)	0.64	41.31
0872 -084	3	Residential Property (1-4 Units)	0.51	33.34
0872 -085	3	Residential Property (1-4 Units)	0.53	34.18
0872 -086	3	Residential Property (1-4 Units)	0.72	46.35
0872 -087	3	Residential Property (1-4 Units)	0.52	33.71
0872 -088	3	Residential Property (1-4 Units)	0.53	34.50
0872 -089	3	Residential Property (1-4 Units)	0.62	40.26
0872 -090	3	Residential Property (1-4 Units)	0.75	48.44
0872 -091	3	Residential Property (1-4 Units)	0.89	57.93
0872 -092	3	Residential Property (1-4 Units)	0.78	50.49

## 11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
0872 -093	3	Residential Property (1-4 Units)	0.50	32.30
0872 -094	3	Residential Property (1-4 Units)	0.71	46.19
0872 -095	3	Residential Property (1-4 Units)	0.64	41.26
0872 -096	3	Residential Property (1-4 Units)	0.49	31.77
0872 -097	3	Residential Property (1-4 Units)	0.49	31.46
0872 -098	3	Residential Property (1-4 Units)	0.44	28.52
0872 -099	3	Residential Property (1-4 Units)	0.93	60.29
0872 -100	3	Residential Property (1-4 Units)	0.57	37.22
0872 -101	3	Residential Property (1-4 Units)	0.78	50.23
0872 -102	3	Residential Property (1-4 Units)	0.78	50.80
0872 -103	3	Residential Property (1-4 Units)	0.80	51.90
0872 -104	3	Residential Property (1-4 Units)	0.84	54.21
0872 -105	3	Residential Property (1-4 Units)	0.79	51.48
0872 -106	3	Residential Property (1-4 Units)	0.90	58.04
0872 -107	3	Residential Property (1-4 Units)	0.78	50.49
0872 -108	3	Residential Property (1-4 Units)	0.50	32.30
0872 -109	3	Residential Property (1-4 Units)	0.71	46.19
0872 -110	3	Residential Property (1-4 Units)	0.72	46.35
0872 -111	3	Residential Property (1-4 Units)	0.49	31.77
0872 -112	3	Residential Property (1-4 Units)	0.49	31.46
0872 -113	3	Residential Property (1-4 Units)	0.72	46.35
0872 -114	3	Residential Property (1-4 Units)	0.93	60.40
0872 -115	3	Residential Property (1-4 Units)	0.64	41.58
0872 -116	3	Residential Property (1-4 Units)	0.78	50.44
0872 -117	3	Residential Property (1-4 Units)	0.72	46.35
0872 -118	3	Residential Property (1-4 Units)	0.72	46.35
0872 -119	3	Residential Property (1-4 Units)	0.72	46.35
0872 -120	3	Residential Property (1-4 Units)	0.79	51.48
0872 -121	3	Residential Property (1-4 Units)	0.90	58.04
0872 -122	3	Residential Property (1-4 Units)	0.78	50.49
0872 -123	3	Residential Property (1-4 Units)	0.72	46.35
0872 -124	3	Residential Property (1-4 Units)	0.72	46.35
0872 -125	3	Residential Property (1-4 Units)	0.72	46.35
0872 -126	3	Residential Property (1-4 Units)	0.72	46.35
0872 -127	3	Residential Property (1-4 Units)	0.72	46.35
0872 -128	3	Residential Property (1-4 Units)	0.72	46.35
0872 -129	3	Residential Property (1-4 Units)	0.72	46.35
0872 -130	3	Residential Property (1-4 Units)	0.72	46.35
0872 -131	3	Residential Property (1-4 Units)	0.72	46.35

## 11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
0872 -132	3	Residential Property (1-4 Units)	0.72	46.35
0872 -133	3	Residential Property (1-4 Units)	0.72	46.35
0872 -134	3	Residential Property (1-4 Units)	0.72	46.35
0872 -135	3	Residential Property (1-4 Units)	0.72	46.35
0872 -136	3	Residential Property (1-4 Units)	0.72	46.35
0872 -137	3	Residential Property (1-4 Units)	0.72	46.35
0872 -138	3	Residential Property (1-4 Units)	0.72	46.35
0872 -139	3	Residential Property (1-4 Units)	0.72	46.35
0872 -140	3	Residential Property (1-4 Units)	0.79	51.22
0872 -141	3	Residential Property (1-4 Units)	0.72	46.35
0872 -142	3	Residential Property (1-4 Units)	0.72	46.35
0872 -143	3	Residential Property (1-4 Units)	0.82	53.21
0874 -003	2	Residential Property (5+ Units)	109.08	7,065.82
2623 -006	2	Non-Residential Property	68.04	4,407.35
2647 -002B	1	Non-Residential Property	31.05	2,011.13
2647 -003	1	Non-Residential Property	27.27	1,766.35
2647 -004	1	Non-Residential Property	22.37	1,449.24
2647 -005	1	Non-Residential Property	24.84	1,609.06
2647 -006	1	Non-Residential Property	29.38	1,903.08
2647 -007	1	Non-Residential Property	26.98	1,747.79
2647 -008	1	Non-Residential Property	26.56	1,720.61
2647 -009	1	Non-Residential Property	25.23	1,634.17
2647 -010	1	Non-Residential Property	26.43	1,711.76
2647 -011	1	Non-Residential Property	26.83	1,737.98
2647 -012	1	Non-Residential Property	50.19	3,251.01
2647 -014	1	Non-Residential Property	20.32	1,315.94
2647 -015	1	Non-Residential Property	21.70	1,405.58
2647 -016	1	Non-Residential Property	93.60	6,062.81
2647 -017	1	Non-Residential Property	28.03	1,815.53
2647 -033	1	Non-Residential Property	135.29	8,763.93
2647 -034	1	Non-Residential Property	26.22	1,698.67
2647 -035	1	Non-Residential Property	81.73	5,293.93
2647 -036	1	Residential Property (1-4 Units)	5.42	350.94
2647 -037	1	Residential Property (1-4 Units)	5.27	341.68
2647 -038	1	Residential Property (1-4 Units)	5.06	328.06
2647 -039	1	Residential Property (1-4 Units)	2.86	185.28
2647 -040	1	Residential Property (1-4 Units)	2.86	185.28
2647 -041	1	Residential Property (1-4 Units)	3.60	233.51
2647 -042	1	Residential Property (1-4 Units)	3.69	239.23

## 11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
2647 -043	1	Residential Property (1-4 Units)	3.69	239.23
2647 -044	1	Residential Property (1-4 Units)	4.66	301.63
2647 -045	1	Residential Property (1-4 Units)	4.66	301.63
2647 -046	1	Residential Property (1-4 Units)	3.36	217.43
2647 -047	1	Residential Property (1-4 Units)	3.27	211.71
2647 -048	1	Non-Residential Property	39.59	2,564.82
2648 -016	1	Residential Property (1-4 Units)	9.87	639.22
2648 -017	1	Residential Property (1-4 Units)	11.66	755.60
2648 -018	1	Residential Property (1-4 Units)	9.87	639.37
2648 -019	1	Non-Residential Property	19.47	1,261.52
2648 -020	1	Non-Residential Property	17.98	1,164.63
2648 -022A	1	Non-Residential Property	22.39	1,450.58
2648 -043	1	Non-Residential Property	37.07	2,401.08
2648 -052	1	Non-Residential Property	78.31	5,072.96
2694 -001	1	Non-Residential Property	119.04	7,711.12
2694 -002	1	Non-Residential Property	650.92	42,164.21
2694 -035	1	Non-Residential Property	22.03	1,426.78
2694 -036	1	Non-Residential Property	18.77	1,215.64
2694 -037	1	Non-Residential Property	19.46	1,260.61
2694 -038	1	Residential Property (1-4 Units)	9.25	599.50
2694 -039	1	Non-Residential Property	20.47	1,325.86
2695 -001	1	Non-Residential Property	97.90	6,341.52
2695 -002	1	Non-Residential Property	52.47	3,398.61
2695 -003	1	Non-Residential Property	23.22	1,503.82
2695 -004	1	Non-Residential Property	22.85	1,480.14
2695 -005	1	Non-Residential Property	25.11	1,626.56
2695 -006	1	Non-Residential Property	29.90	1,936.70
2695 -007	1	Non-Residential Property	25.22	1,633.39
2695 -008	1	Non-Residential Property	26.31	1,704.06
2695 -009	1	Non-Residential Property	22.14	1,434.30
2695 -010	1	Non-Residential Property	40.90	2,649.67
2695 -011	1	Non-Residential Property	31.04	2,010.63
2695 -012	1	Non-Residential Property	22.86	1,480.51
2695 -013	1	Non-Residential Property	23.93	1,549.88
2695 -013A	1	Non-Residential Property	23.93	1,549.88
2695 -014	1	Non-Residential Property	18.18	1,177.33
2695 -015	1	Residential Property (1-4 Units)	8.69	563.12
2695 -016	1	Non-Residential Property	66.40	4,301.19
2695 -017	1	Residential Property (1-4 Units)	8.43	545.85

## 11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
2695 -018	1	Residential Property (1-4 Units)	8.46	547.85
2695 -035	1	Non-Residential Property	19.88	1,287.49
2695 -036	1	Non-Residential Property	41.48	2,687.21
2695 -041	1	Non-Residential Property	80.71	5,228.35
2695 -042	1	Non-Residential Property	37.31	2,417.03
2696 -001	1	Non-Residential Property	90.54	5,864.64
3501 -001	3	Non-Residential Property	81.46	5,276.53
3501 -003	3	Non-Residential Property	34.44	2,231.18
3501 -004	3	Non-Residential Property	9.77	632.80
3501 -006	3	Non-Profit Property	15.56	1,008.08
3501 -007	3	Non-Profit Property	16.05	1,039.55
3501 -008	3	Non-Residential Property	27.98	1,812.73
3501 -009	3	Non-Residential Property	8.96	580.70
3501 -011	3	Non-Residential Property	3.33	215.97
3501 -012	3	Residential Property (1-4 Units)	1.04	67.61
3501 -013	3	Residential Property (1-4 Units)	1.08	69.99
3501 -014	3	Residential Property (1-4 Units)	1.08	69.99
3502 -040	3	Non-Residential Property	26.69	1,729.04
3502 -041	3	Non-Residential Property	8.51	551.27
3502 -042	3	Non-Residential Property	10.16	658.08
3502 -043	3	Non-Residential Property	16.19	1,048.80
3502 -044	3	Non-Residential Property	23.78	1,540.34
3502 -062	3	Residential Property (1-4 Units)	5.07	328.57
3502 -063	3	Residential Property (5+ Units)	7.91	512.08
3502 -064	3	Non-Residential Property	8.87	574.62
3502 -065	3	Residential Property (1-4 Units)	4.47	289.32
3502 -066	3	Residential Property (5+ Units)	7.22	467.82
3502 -067	3	Non-Residential Property	10.64	689.53
3502 -068	3	Non-Residential Property	26.09	1,689.72
3502 -070	3	Non-Residential Property	45.15	2,924.64
3502 -114	3	Non-Residential Property	32.12	2,080.33
3502 -115	3	Residential Property (1-4 Units)	2.41	156.02
3502 -116	3	Residential Property (1-4 Units)	2.44	158.36
3502 -117	3	Residential Property (1-4 Units)	2.17	140.37
3534 -057	3	Non-Residential Property	64.30	4,164.89
3534 -058	3	Non-Residential Property	44.68	2,894.51
3535 -008	3	Non-Residential Property	9.35	605.85
3535 -012	3	Non-Residential Property	16.63	1,076.96
3535 -013	3	Residential Property (5+ Units)	54.10	3,504.21



## 11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
3535 -014	3	Residential Property (1-4 Units)	6.53	423.04
3535 -015	3	Non-Residential Property	19.92	1,290.49
3535 -016	3	Non-Residential Property	11.67	755.87
3535 -017	3	Residential Property (1-4 Units)	1.16	75.44
3535 -018	3	Residential Property (1-4 Units)	1.38	89.57
3535 -019	3	Residential Property (1-4 Units)	1.17	75.66
3535 -020	3	Residential Property (1-4 Units)	1.32	85.72
3535 -021	3	Residential Property (1-4 Units)	1.22	78.84
3535 -022	3	Residential Property (1-4 Units)	1.40	90.93
3535 -023	3	Residential Property (1-4 Units)	1.22	78.84
3535 -024	3	Residential Property (1-4 Units)	1.40	90.93
3535 -025	3	Residential Property (1-4 Units)	1.18	76.57
3535 -026	3	Residential Property (1-4 Units)	1.40	90.63
3535 -027	3	Residential Property (1-4 Units)	0.98	63.49
3535 -028	3	Residential Property (1-4 Units)	1.03	66.97
3535 -042	3	Residential Property (5+ Units)	81.67	5,290.29
3535 -043	3	Non-Residential Property	56.28	3,645.81
3535 -044	3	Non-Residential Property	38.29	2,480.29
3535 -045	3	Residential Property (5+ Units)	26.47	1,714.86
3536 -001	2/3	Non-Residential Property	588.86	38,144.10
3536 -002	3	Non-Residential Property	21.39	1,385.72
3536 -003	3	Non-Residential Property	9.00	583.22
3536 -004	3	Non-Residential Property	7.77	503.16
3536 -005	3	Non-Residential Property	15.54	1,006.73
3536 -007	3	Non-Residential Property	23.32	1,510.50
3536 -010	2/3	Non-Residential Property	79.71	5,163.13
3536 -012	2/3	Non-Residential Property	74.38	4,818.14
3536 -013	3	Non-Residential Property	3.48	225.72
3537 -001	2	Non-Residential Property	96.40	6,244.49
3537 -005	2	Residential Property (5+ Units)	11.23	727.67
3537 -006	2	Residential Property (1-4 Units)	7.41	480.06
3537 -007	2	Non-Residential Property	30.58	1,980.77
3537 -009	2	Non-Residential Property	32.96	2,134.98
3537 -010	2	Non-Profit Property	11.28	730.52
3537 -013	2	Non-Residential Property	29.23	1,893.38
3537 -014	2	Non-Residential Property	15.13	980.06
3537 -015	2	Non-Residential Property	17.76	1,150.42
3537 -016	2	Non-Residential Property	44.22	2,864.52
3537 -017	2	Non-Residential Property	15.48	1,002.42

## 11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
3537 -018	2	Non-Residential Property	17.16	1,111.73
3537 -019	2	Non-Residential Property	16.84	1,091.09
3537 -020	2	Non-Residential Property	18.49	1,197.76
3537 -021	2	Residential Property (5+ Units)	12.23	792.15
3537 -023	2	Non-Residential Property	23.96	1,552.17
3537 -024	2	Non-Residential Property	23.34	1,512.01
3537 -085	2	Residential Property (1-4 Units)	23.01	1,490.44
3537 -086	2	Non-Residential Property	14.87	963.52
3537 -087	2	Non-Residential Property	30.49	1,974.90
3537 -088	2	Residential Property (1-4 Units)	7.68	497.22
3537 -091	2	Non-Residential Property	31.76	2,057.39
3537 -101	2	Non-Residential Property	4.60	298.15
3537 -102	2	Residential Property (1-4 Units)	1.07	69.61
3537 -103	2	Residential Property (1-4 Units)	1.02	66.33
3537 -104	2	Residential Property (1-4 Units)	1.07	69.61
3537 -105	2	Residential Property (1-4 Units)	1.02	66.33
3537 -106	2	Residential Property (1-4 Units)	1.07	69.61
3537 -107	2	Residential Property (1-4 Units)	1.02	66.33
3537 -129	2	Residential Property (1-4 Units)	3.32	214.84
3537 -130	2	Residential Property (1-4 Units)	3.69	238.81
3541 -010	2	Non-Residential Property	99.45	6,441.85
3542 -004	2	Non-Residential Property	18.65	1,208.27
3542 -005	2	Non-Residential Property	16.28	1,054.61
3542 -006	2	Non-Residential Property	34.97	2,264.93
3542 -007	2	Non-Residential Property	16.07	1,040.65
3542 -008	2	Non-Residential Property	13.87	898.71
3542 -009	2	Non-Residential Property	25.34	1,641.49
3542 -011	2	Non-Residential Property	18.42	1,192.96
3542 -013	2	Residential Property (5+ Units)	13.78	892.35
3542 -014	2	Non-Residential Property	28.88	1,870.44
3542 -015	2	Non-Residential Property	22.98	1,488.82
3542 -016	2	Non-Residential Property	14.07	911.17
3542 -024A	2	Residential Property (1-4 Units)	7.90	511.62
3542 -025	2	Non-Residential Property	62.02	4,017.15
3542 -036	2	Non-Residential Property	13.89	899.52
3542 -037	2	Residential Property (5+ Units)	10.96	710.18
3542 -038	2	Residential Property (5+ Units)	10.77	697.64
3542 -038A	2	Non-Residential Property	21.87	1,416.40
3542 -040	2	Non-Residential Property	3.96	256.36

## 11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
3542 -041	2	Non-Residential Property	163.32	10,579.08
3542 -049	2	Residential Property (1-4 Units)	3.37	218.26
3542 -050	2	Residential Property (1-4 Units)	3.72	241.16
3542 -061	2	Non-Residential Property	254.32	16,474.12
3542 -062	2	Non-Residential Property	40.34	2,613.14
3542 -063	2	Residential Property (1-4 Units)	2.04	131.99
3542 -064	2	Residential Property (1-4 Units)	2.31	149.56
3542 -065	2	Residential Property (1-4 Units)	2.36	152.56
3542 -066	2	Residential Property (1-4 Units)	1.81	117.53
3542 -067	2	Residential Property (1-4 Units)	0.96	62.46
3542 -068	2	Residential Property (1-4 Units)	0.75	48.75
3543 -001	2	Non-Residential Property	103.58	6,709.43
3543 -003	2	Non-Residential Property	36.74	2,379.61
3543 -003A	2	Non-Residential Property	36.00	2,331.75
3543 -003B	2	Non-Residential Property	24.16	1,564.75
3543 -004	2	Non-Residential Property	18.26	1,182.71
3543 -005	2	Non-Residential Property	64.82	4,198.81
3543 -006	2	Residential Property (1-4 Units)	6.82	442.00
3543 -007	2	Residential Property (5+ Units)	11.42	739.68
3543 -010	2	Non-Residential Property	80.31	5,202.22
3543 -012	2	Non-Residential Property	31.36	2,031.68
3543 -013	2	Residential Property (1-4 Units)	2.98	193.11
3543 -014	2	Residential Property (1-4 Units)	3.02	195.43
3543 -015	2	Residential Property (1-4 Units)	1.89	122.58
3543 -025	2	Non-Residential Property	183.88	11,910.92
3543 -026	2	Non-Residential Property	29.71	1,924.45
3543 -027	2	Non-Residential Property	11.45	741.64
3543 -028	2	Non-Residential Property	2.36	153.19
3544 -059	2	Non-Residential Property	14.40	932.70
3544 -060	2	Non-Residential Property	35.34	2,289.24
3544 -062	2	Non-Residential Property	15.22	986.00
3544 -063	2	Non-Residential Property	17.12	1,108.98
3544 -064	2	Non-Residential Property	17.55	1,137.11
3544 -065	2	Non-Residential Property	72.97	4,726.53
3544 -067	2	Non-Residential Property	81.60	5,285.61
3544 -070	2	Non-Residential Property	16.41	1,063.07
3544 -071	2	Non-Residential Property	14.67	950.22
3558 -035A	2	Non-Residential Property	17.35	1,123.76
3558 -036	2	Non-Residential Property	38.44	2,490.14

## 11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
3558 -137	2	Non-Residential Property	20.07	1,299.93
3558 -138	2	Residential Property (1-4 Units)	1.25	81.22
3558 -139	2	Residential Property (1-4 Units)	1.31	85.04
3558 -140	2	Residential Property (1-4 Units)	1.33	86.08
3558 -141	2	Residential Property (1-4 Units)	1.22	78.75
3558 -142	2	Residential Property (1-4 Units)	1.21	78.35
3558 -143	2	Residential Property (1-4 Units)	0.96	62.01
3558 -144	2	Residential Property (1-4 Units)	0.95	61.37
3558 -145	2	Residential Property (1-4 Units)	1.22	78.90
3558 -146	2	Residential Property (1-4 Units)	1.32	85.52
3558 -147	2	Non-Residential Property	4.99	323.11
3558 -148	2	Non-Residential Property	4.05	262.06
3558 -149	2	Non-Residential Property	4.73	306.69
3558 -150	2	Non-Residential Property	5.58	361.53
3558 -151	2	Non-Residential Property	4.39	284.53
3558 -152	2	Non-Residential Property	4.53	293.30
3559 -001	2	Non-Residential Property	75.71	4,904.09
3559 -002	2	Non-Residential Property	161.59	10,467.09
3559 -005	2	Residential Property (1-4 Units)	8.31	538.20
3559 -006	2	Residential Property (5+ Units)	11.57	749.66
3559 -008	2	Non-Residential Property	63.37	4,104.97
3559 -009	2	Non-Residential Property	46.02	2,981.09
3559 -011A	2	Non-Residential Property	2.45	158.49
3559 -012	2	Non-Residential Property	12.42	804.56
3559 -012A	2	Residential Property (5+ Units)	9.01	583.58
3559 -013	2	Non-Residential Property	65.19	4,222.57
3559 -013A	2	Non-Residential Property	26.94	1,745.26
3559 -014	2	Non-Residential Property	86.63	5,611.90
3559 -015	2	Non-Residential Property	9.90	641.21
3559 -016	2	Non-Residential Property	20.88	1,352.71
3559 -017	2	Non-Residential Property	36.52	2,365.39
3559 -018	2	Non-Residential Property	16.30	1,055.98
3559 -019	2	Non-Residential Property	17.43	1,129.01
3559 -020	2	Residential Property (1-4 Units)	2.71	175.77
3559 -021	2	Residential Property (1-4 Units)	2.94	190.56
3559 -022	2	Residential Property (1-4 Units)	2.71	175.77
3559 -023	2	Residential Property (1-4 Units)	2.66	172.12
3559 -024	2	Residential Property (1-4 Units)	2.64	171.11
3559 -025	2	Residential Property (1-4 Units)	2.67	173.23

## 11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
3559 -026	2	Residential Property (1-4 Units)	3.12	202.39
3559 -027	2	Residential Property (1-4 Units)	2.93	189.47
3559 -028	2	Residential Property (1-4 Units)	2.64	170.91
3560 -005	2	Non-Residential Property	11.65	754.75
3560 -006	2	Non-Residential Property	24.48	1,585.79
3560 -007	2	Non-Residential Property	19.79	1,281.92
3560 -008	2	Non-Residential Property	21.63	1,401.44
3560 -009	2	Non-Residential Property	17.99	1,165.35
3560 -010	2	Non-Residential Property	25.02	1,620.76
3560 -011	2	Non-Residential Property	26.74	1,731.86
3560 -012	2	Non-Residential Property	18.61	1,205.58
3560 -013	2	Non-Residential Property	116.25	7,530.47
3560 -015	2	Non-Residential Property	51.20	3,316.53
3560 -031	2	Non-Residential Property	86.62	5,610.70
3560 -053	2	Non-Residential Property	15.26	988.45
3560 -054	2	Non-Residential Property	10.42	675.19
3560 -055	2	Residential Property (1-4 Units)	3.08	199.55
3560 -056	2	Residential Property (1-4 Units)	2.21	143.11
3560 -057	2	Residential Property (1-4 Units)	2.76	178.94
3560 -058	2	Residential Property (1-4 Units)	2.21	143.45
3560 -059	2	Residential Property (1-4 Units)	2.92	189.24
3560 -060	2	Residential Property (1-4 Units)	2.28	147.51
3560 -061	2	Residential Property (1-4 Units)	3.08	199.55
3560 -062	2	Residential Property (1-4 Units)	2.21	143.11
3560 -063	2	Residential Property (1-4 Units)	2.76	178.94
3560 -064	2	Residential Property (1-4 Units)	2.21	143.45
3560 -065	2	Residential Property (1-4 Units)	2.92	189.24
3560 -066	2	Residential Property (1-4 Units)	2.28	147.51
3560 -067	2	Residential Property (1-4 Units)	3.02	195.49
3560 -068	2	Residential Property (1-4 Units)	2.15	139.06
3560 -069	2	Residential Property (1-4 Units)	2.76	178.94
3560 -070	2	Residential Property (1-4 Units)	2.15	139.40
3560 -071	2	Residential Property (1-4 Units)	2.85	184.34
3560 -072	2	Residential Property (1-4 Units)	2.23	144.30
3560 -073	2	Residential Property (1-4 Units)	2.92	189.07
3560 -074	2	Residential Property (1-4 Units)	2.05	132.81
3560 -075	2	Residential Property (1-4 Units)	2.06	133.31
3560 -076	2	Residential Property (1-4 Units)	2.13	138.21
3561 -008	2	Non-Residential Property	38.68	2,505.39

## 11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
3561 -009	2	Non-Residential Property	15.54	1,006.77
3561 -010	2	Non-Residential Property	17.40	1,127.09
3561 -011	2	Non-Residential Property	15.38	996.56
3561 -012	2	Non-Residential Property	12.20	790.14
3561 -013	2	Non-Residential Property	12.76	826.86
3561 -014	2	Non-Residential Property	13.19	854.24
3561 -015	2	Non-Residential Property	52.45	3,397.71
3562 -001	2	Non-Residential Property	115.94	7,510.19
3562 -003	2	Non-Residential Property	15.77	1,021.33
3562 -004	2	Non-Residential Property	29.37	1,902.38
3562 -006	2	Non-Residential Property	16.96	1,098.93
3562 -007	2	Non-Residential Property	24.24	1,569.86
3562 -008	2	Non-Residential Property	14.65	948.76
3562 -009	2	Non-Residential Property	22.06	1,429.30
3562 -010	2	Non-Residential Property	16.34	1,058.64
3562 -011	2	Non-Residential Property	20.80	1,347.29
3562 -014	2	Non-Residential Property	17.55	1,136.99
3562 -015	2	Non-Residential Property	93.72	6,070.85
3562 -035	2	Non-Residential Property	31.75	2,056.40
3563 -003	2	Residential Property (5+ Units)	10.16	657.84
3563 -004	2	Residential Property (1-4 Units)	7.00	453.13
3563 -005	2	Residential Property (1-4 Units)	7.61	492.65
3563 -006	2	Residential Property (5+ Units)	13.02	843.63
3563 -007	2	Residential Property (1-4 Units)	7.84	507.93
3563 -008	2	Residential Property (5+ Units)	11.16	722.83
3563 -009	2	Residential Property (1-4 Units)	7.30	472.62
3563 -010	2	Residential Property (1-4 Units)	7.44	482.25
3563 -011	2	Residential Property (5+ Units)	20.15	1,305.45
3563 -014	2	Residential Property (1-4 Units)	11.59	750.78
3563 -015A	2	Residential Property (1-4 Units)	4.59	297.37
3563 -015B	2	Residential Property (1-4 Units)	6.00	388.67
3563 -016	2	Residential Property (1-4 Units)	6.11	395.96
3563 -017	2	Residential Property (5+ Units)	16.79	1,087.32
3563 -022	1/2	Non-Residential Property	24.61	1,594.25
3563 -023	1/2	Non-Residential Property	105.79	6,852.68
3563 -026	2	Non-Residential Property	17.19	1,113.78
3563 -027	2	Non-Residential Property	20.31	1,315.49
3563 -028	2	Non-Residential Property	23.36	1,512.95
3563 -029	2	Non-Residential Property	23.47	1,520.08

## 11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
3563 -030	2	Non-Residential Property	75.46	4,887.83
3563 -034	2	Non-Residential Property	113.43	7,347.81
3563 -036	1/2	Non-Residential Property	48.65	3,151.40
3563 -037	2	Residential Property (1-4 Units)	9.19	595.33
3563 -038	2	Non-Residential Property	15.22	986.00
3563 -039	2	Residential Property (1-4 Units)	6.12	396.14
3563 -040	2	Residential Property (1-4 Units)	3.98	258.04
3563 -041	2	Residential Property (1-4 Units)	3.64	236.06
3563 -042	2	Residential Property (1-4 Units)	3.59	232.67
3563 -043	2	Residential Property (1-4 Units)	3.59	232.67
3563 -044	1/2	Non-Residential Property	89.45	5,794.15
3564 -049	2	Non-Residential Property	157.30	10,189.29
3564 -074	2	Non-Residential Property	15.17	982.72
3564 -075	2	Residential Property (1-4 Units)	6.77	438.65
3564 -076	2	Residential Property (1-4 Units)	6.29	407.34
3564 -077	2	Residential Property (1-4 Units)	7.13	462.06
3564 -078	2	Non-Residential Property	14.26	923.95
3564 -079	2	Residential Property (1-4 Units)	7.01	454.33
3564 -080	2	Residential Property (5+ Units)	23.12	1,497.70
3564 -080A	2	Residential Property (1-4 Units)	7.42	480.52
3564 -090	2	Non-Residential Property	18.97	1,228.81
3564 -092	2	Non-Residential Property	16.11	1,043.48
3564 -093	2	Residential Property (5+ Units)	20.79	1,346.69
3564 -095	2	Non-Residential Property	165.55	10,723.51
3564 -162	2	Non-Residential Property	19.67	1,274.45
3564 -163	2	Residential Property (1-4 Units)	1.34	86.71
3564 -164	2	Residential Property (1-4 Units)	1.31	84.95
3564 -165	2	Residential Property (1-4 Units)	1.62	104.73
3564 -166	2	Residential Property (1-4 Units)	1.52	98.18
3564 -167	2	Residential Property (1-4 Units)	1.61	104.61
3564 -168	2	Residential Property (1-4 Units)	1.34	86.84
3564 -169	2	Residential Property (1-4 Units)	1.38	89.61
3564 -170	2	Residential Property (1-4 Units)	1.86	120.61
3564 -171	2	Residential Property (1-4 Units)	1.56	101.08
3564 -172	2	Residential Property (1-4 Units)	1.91	123.51
3564 -173	2	Residential Property (1-4 Units)	1.35	87.21
3564 -174	2	Residential Property (1-4 Units)	1.89	122.63
3564 -175	2	Residential Property (1-4 Units)	1.90	123.13
3564 -176	2	Residential Property (1-4 Units)	2.68	173.80

## 11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
3564 -177	2	Residential Property (1-4 Units)	1.34	87.09
3564 -178	2	Residential Property (1-4 Units)	1.86	120.49
3564 -179	2	Residential Property (1-4 Units)	3.14	203.17
3564 -180	2	Residential Property (1-4 Units)	1.85	119.86
3582 -015	1	Residential Property (1-4 Units)	35.70	2,312.26
3582 -016	1	Residential Property (1-4 Units)	11.00	712.49
3582 -017	1	Residential Property (1-4 Units)	10.35	670.39
3582 -018	1	Residential Property (1-4 Units)	10.27	665.38
3582 -019	1	Residential Property (1-4 Units)	9.62	623.41
3582 -020	1	Residential Property (1-4 Units)	10.25	663.75
3582 -021	1	Residential Property (1-4 Units)	9.80	634.98
3582 -022	1	Residential Property (1-4 Units)	9.97	645.66
3582 -024	1	Residential Property (1-4 Units)	35.54	2,302.10
3582 -052	1	Non-Residential Property	22.22	1,439.09
3582 -053	1	Non-Residential Property	24.25	1,570.65
3582 -054	1	Non-Residential Property	21.36	1,383.40
3582 -055	1	Non-Residential Property	24.03	1,556.33
3582 -056	1	Non-Residential Property	23.04	1,492.27
3582 -057	1	Non-Residential Property	127.80	8,278.73
3582 -058	1	Non-Residential Property	21.25	1,376.38
3582 -061	1	Non-Residential Property	23.96	1,551.85
3582 -062	1	Non-Residential Property	26.72	1,730.52
3582 -066	1	Non-Residential Property	20.82	1,348.36
3582 -071	1	Non-Residential Property	71.10	4,605.47
3582 -072	1	Non-Residential Property	24.03	1,556.42
3582 -073	1	Non-Residential Property	23.07	1,494.54
3582 -074	1	Non-Residential Property	25.56	1,655.45
3582 -075	1	Non-Residential Property	21.70	1,405.75
3582 -076	1	Non-Residential Property	18.64	1,207.51
3582 -077	1	Residential Property (5+ Units)	17.26	1,117.82
3582 -077A	1	Residential Property (5+ Units)	80.15	5,191.54
3582 -085	1	Non-Residential Property	113.73	7,366.95
3582 -087	1	Non-Residential Property	31.30	2,027.52
3582 -103	1	Non-Residential Property	74.13	4,801.84
3582 -104	1	Non-Residential Property	16.64	1,078.17
3582 -105	1	Non-Residential Property	8.58	556.04
3582 -106	1	Non-Residential Property	10.95	709.29
3582 -111	1	Non-Residential Property	20.41	1,321.78
3582 -112	1	Residential Property (1-4 Units)	12.24	792.67
3582 -113	1	Residential Property (1-4 Units)	12.83	831.25



## 11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
3582 -114	1	Residential Property (1-4 Units)	5.74	372.12
3582 -115	1	Residential Property (1-4 Units)	5.37	347.67
3583 -001	1	Non-Residential Property	55.49	3,594.50
3583 -056	1	Non-Residential Property	23.32	1,510.27
3583 -057	1	Non-Residential Property	25.81	1,672.00
3583 -058	1	Non-Residential Property	21.19	1,372.70
3583 -059	1	Non-Residential Property	58.09	3,762.71
3583 -061	1	Non-Residential Property	22.79	1,475.98
3583 -062	1	Non-Residential Property	32.19	2,085.08
3583 -063	1	Non-Residential Property	36.32	2,352.52
3583 -064	1	Non-Residential Property	23.38	1,514.72
3583 -065	1	Non-Residential Property	24.06	1,558.25
3583 -066	1	Non-Residential Property	25.28	1,637.26
3583 -069	1	Non-Residential Property	25.06	1,623.06
3583 -070	1	Non-Residential Property	25.65	1,661.26
3583 -071	1	Non-Residential Property	45.18	2,926.53
3583 -072	1	Non-Residential Property	68.15	4,414.23
3583 -073	1	Non-Residential Property	18.41	1,192.40
3583 -074	1	Non-Residential Property	22.70	1,470.53
3583 -076	1	Non-Residential Property	20.48	1,326.77
3583 -077	1	Non-Residential Property	18.74	1,213.68
3583 -078	1	Non-Residential Property	20.87	1,351.64
3583 -079	1	Non-Residential Property	21.28	1,378.40
3583 -080	1	Non-Residential Property	22.01	1,425.75
3583 -081	1	Non-Residential Property	21.41	1,386.70
3583 -082	1	Non-Residential Property	22.29	1,443.74
3583 -084	1	Non-Residential Property	18.97	1,228.90
3583 -086	1	Residential Property (1-4 Units)	9.39	608.10
3583 -087	1	Non-Residential Property	21.27	1,378.10
3583 -093	1	Non-Residential Property	75.80	4,910.36
3583 -104	1	Residential Property (1-4 Units)	5.53	358.39
3583 -105	1	Non-Residential Property	14.75	955.59
3583 -118	1	Non-Residential Property	9.19	595.06
3583 -119	1	Residential Property (1-4 Units)	3.98	257.75
3583 -120	1	Residential Property (1-4 Units)	3.98	257.75
3583 -123	1	Residential Property (1-4 Units)	4.93	319.63
3583 -124	1	Residential Property (1-4 Units)	4.59	297.55
3583 -125	1	Residential Property (1-4 Units)	4.44	287.35
3583 -126	1	Residential Property (1-4 Units)	4.86	314.96
<b>TOTALS</b>			<b>12,649.67</b>	<b>\$819,403.41</b>







COMMUNITY BENEFIT DISTRICT

## Castro/Community Benefit District

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