

File No. 260466

Committee Item No. 2

Board Item No. 12

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Land Use and Transportation

Date: May 11, 2026

Board of Supervisors Meeting:

Date: May 19, 2026

Cmte Board

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| <input type="checkbox"/> | <input type="checkbox"/> | Motion |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Resolution |
| <input type="checkbox"/> | <input type="checkbox"/> | Ordinance |
| <input type="checkbox"/> | <input type="checkbox"/> | Legislative Digest |
| <input type="checkbox"/> | <input type="checkbox"/> | Budget and Legislative Analyst Report |
| <input type="checkbox"/> | <input type="checkbox"/> | Youth Commission Report |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Introduction Form |
| <input type="checkbox"/> | <input type="checkbox"/> | Department/Agency Cover Letter and/or Report |
| <input type="checkbox"/> | <input type="checkbox"/> | MOU |
| <input type="checkbox"/> | <input type="checkbox"/> | Grant Information Form |
| <input type="checkbox"/> | <input type="checkbox"/> | Grant Budget |
| <input type="checkbox"/> | <input type="checkbox"/> | Subcontract Budget |
| <input type="checkbox"/> | <input type="checkbox"/> | Contract / DRAFT Mills Act Agreement |
| <input type="checkbox"/> | <input type="checkbox"/> | Form 126 – Ethics Commission |
| <input type="checkbox"/> | <input type="checkbox"/> | Award Letter |
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OTHER

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|-------------------------------------|-------------------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <u>OEWD Presentation – May 11, 2026</u> |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Management Plan</u> |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Engineer’s Report</u> |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Boundary Map</u> |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Engineer’s Memo – April 24, 2026</u> |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Petitions</u> |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Sample Ballot</u> |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Sample Hearing Notice</u> |
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Prepared by: John Carroll

Date: May 7, 2026

Prepared by: John Carroll

Date: May 15, 2026

Prepared by:

Date:

1 [Resolution of Intention - Renewal and Expansion - Downtown Community Benefit District]

2

3 **Resolution declaring the intention of the Board of Supervisors to renew and expand the**
4 **property-based business improvement district, known as the Downtown Community**
5 **Benefit District (District), and to levy a multi-year assessment on all parcels in the**
6 **District; approving the management district plan and engineer’s report and proposed**
7 **boundaries map for the District; ordering and setting a time and place for a public**
8 **hearing of the Board of Supervisors, sitting as a Committee of the Whole on**
9 **July 21, 2026, at 3:00 p.m.; approving the form of the Notice of Public Hearing and**
10 **Assessment Ballot Proceeding, and Assessment Ballot; directing environmental**
11 **findings; and directing the Clerk of the Board of Supervisors to give notice of the**
12 **public hearing and balloting, as required by law.**

13

14 WHEREAS, Article XIID of the California Constitution and the California Streets and
15 Highways Code, Sections 36600 et seq. (“the 1994 Act”), as augmented by Article 15 of the
16 San Francisco Business and Tax Regulations, Code (“Article 15”), authorize the City to
17 establish property and business improvement districts funded by special assessments to
18 promote the economic revitalization and physical maintenance of such districts; and

19 WHEREAS, Pursuant to the above legal authorities, the Board of Supervisors
20 previously adopted Resolution No. 327-19 establishing the Downtown Community Benefit
21 District (“the District”) for a 15-year term (File No. 190564); and

22 WHEREAS, Pursuant to the foregoing, the property owners who will pay 30% or more
23 of the total amount of assessments on properties within the proposed renewed and expanded
24 district signed and submitted to the Clerk of the Board of Supervisors a petition (“Petition”)
25 requesting that the Board of Supervisors renew and expand the property-based community

1 benefit district known as the “Downtown Community Benefit District” and levy assessments on
2 properties located within the proposed renewed and expanded district (“Renewed and
3 Expanded District”) to fund property-related services, activities and improvement within the
4 Renewed and Expanded District; and

5 WHEREAS, A Management District Plan entitled “Downtown Community Benefit
6 District Management Plan” (“Management District Plan”) containing information about the
7 Renewed and Expanded District and assessments required by Section 36622 of the 1994 Act,
8 including but not limited to a map identifying all parcels located in the district, a description of
9 the boundaries of the Renewed and Expanded District, the name of the district, the amount of
10 the proposed assessment for each parcel, the total annual amount chargeable to the entire
11 district, the duration of the payments, the property-related services, activities and
12 improvements to be funded by the assessments for each year and the maximum cost thereof,
13 the method and basis upon which the assessments are calculated in sufficient detail to allow
14 each property owner to calculate the amount of the assessment to be levied against their
15 property, a statement that no bonds will be issued, the time and manner of collecting the
16 assessments, and a list of the properties to be assessed (including assessor parcel numbers),
17 is on file with the Clerk of the Board of Supervisors in File No. 260466, which is hereby
18 declared to be a part of this Resolution as if set forth fully herein; and

19 WHEREAS, A detailed Engineer’s Report supporting the assessments within the
20 proposed Renewed and Expanded District, prepared by Terrance E. Lowell, state of
21 California, Registered Professional Engineer, No. 13398, entitled “Downtown Community
22 Benefit District Engineer’s Report” (“Engineer’s Report”) is on file with the Clerk of the Board
23 of Supervisors in File No. 260466, which is hereby declared to be a part of this Resolution as
24 if set forth fully herein; and

25

1 WHEREAS, A Proposed Boundaries Map, submitted pursuant to California Streets and
2 Highways Code, Section 3110, is on file with the Clerk of the Board of Supervisors in File
3 No. 260466, which is hereby declared to be a part of this Resolution as if set forth fully herein;
4 now, therefore, be it

5 RESOLVED, That the Board of Supervisors declares as follows:

6 Section 1. Pursuant to the 1994 Act and Article 15, the Board of Supervisors declares
7 its intention to renew and expand the Downtown Community Benefit District, for a period of
8 ten and one half (10 1/2) years, and to levy and collect assessments against all parcels of real
9 property in the Renewed and Expanded District for ten (10) of those years commencing with
10 fiscal year (“FY”) 2026-2027, subject to approval by a majority of the property owners in the
11 Renewed and Expanded District who cast assessment ballots, which ballots shall be weighted
12 according to the proportional financial obligations of the affected properties. The Renewed
13 and Expanded District’s operations are expected to commence on or about January 1, 2027,
14 following collection of the assessments for FY2026-2027 and disbursement of the assessment
15 proceeds to the nonprofit owners’ association that will administer the property-related
16 services, activities and improvements in the Renewed and Expanded District pursuant to
17 Section 36651 of the 1994 Act and a written agreement with the City. No bonds will be
18 issued.

19 Section 2. It is the intent of the Board of Supervisors that the Renewed and Expanded
20 District, once established, will supersede the establishment of the District as set forth in
21 Resolution No. 327-19. Upon establishment of the Renewed and Expanded District, the City
22 will cease collecting assessments to fund activities as described in Resolution No. 327-19,
23 and instead will levy assessments to fund activities across the Renewed and Expanded
24 District. Any remaining revenues derived from the levy of assessments under Resolution
25 No. 327-19, or any revenues derived from the sale of assets acquired with those revenues,

1 may be spent to benefit only the parcels or businesses in the original District that paid those
2 assessments.

3 Section 3. Nonpayment of assessments will have the same lien priority and delinquent
4 payment penalties and be subject to the same enforcement procedures and remedies as the
5 ad valorem property tax. All delinquent payment of assessments will be subject to interest
6 and penalties. The City Treasurer and Tax Collector will enforce imposition of interest and
7 penalties and collection of assessments pursuant to the 1994 Act, Article 15 and the San
8 Francisco Business and Tax Regulation Code Article 6, as each may be amended from time
9 to time.

10 Section 4. The Board of Supervisors hereby approves the Renewed and Expanded
11 District's Management District Plan and Engineer's Report, including the estimates of the
12 costs of the property-related services, activities and improvements set forth in the plan, and
13 the assessment of said costs on the properties that will specially benefit from such services,
14 activities and improvements. The Clerk of the Board shall make the Renewed and Expanded
15 District's Management District Plan, Engineer's Report and other documents related to the
16 District and included in the record before the Board of Supervisors available to the public for
17 review during normal business hours, Monday through Friday 8:00 a.m. through 5:00 p.m.,
18 excluding legal holidays.

19 Section 5. The Board of Supervisors hereby approves the Proposed Boundaries Map
20 showing the expanded boundaries of the Renewed and Expanded District. The proposed
21 Renewed and Expanded District contains approximately 840 identified parcels located on
22 approximately 70 whole or partial blocks.

23 The Downtown CBD generally comprises those properties from:

- 24 • Kearny Street from Market Street to Sacramento Street
- 25 • Montgomery Street from Sacramento Street to Broadway

- 1 • Broadway from Montgomery Street to Front Street
- 2 • Jackson Street from Columbus Avenue to Front Street
- 3 • Washington Street from Montgomery Street to The Embarcadero
- 4 • The Embarcadero from Broadway to Howard Street
- 5 • Market Street from Kearny Street to The Embarcadero
- 6 • Howard Street from The Embarcadero to Spear Street
- 7 • Spear Street from Howard Street to Market Street

8 Assessor Parcel Numbers listed in the Management District Plan specify parcels included in
9 the Renewed and Expanded District known as the Downtown Community Benefit District.

10 Section 6. A public hearing on the renewal and expansion of the Renewed and
11 Expanded District, and the levy and collection of assessments starting with FY2026-2027 and
12 continuing through FY2035-2036, shall be conducted before the Board of Supervisors sitting
13 as a Committee of the Whole on July 21, 2026, at 3:00 p.m., or as soon thereafter as the
14 matter may be heard in the Board’s Legislative Chambers, Second Floor, City Hall, 1 Dr.
15 Carlton B. Goodlett Place, San Francisco, California, 94102. At this public hearing, the Board
16 of Supervisors will hear public testimony regarding the proposed renewal and expansion of
17 the district, assessments, and boundaries of the proposed Renewed and Expanded District,
18 including testimony from all interested persons for or against the renewal and expansion of
19 the district, the extent of the Renewed and Expanded District, the levy of the assessments,
20 the furnishing of specific types of property-related services, improvements and activities, and
21 other matters related to the Renewed and Expanded District. The Board of Supervisors may
22 waive any irregularity in the form or content of any written protest, and at the public hearing
23 may correct minor defects in the proceedings. All protests submitted by affected property
24 owners and received prior to the conclusion of the public testimony portion of the public
25 hearing shall be tabulated to determine whether a majority protest exists.

1 Section 7. The Board of Supervisors hereby approves the form of the Notice of Public
2 Hearing and Assessment Ballot Proceeding, and Assessment Ballot, which are on file with the
3 Clerk of the Board of Supervisors in File No. 260466; which are hereby declared to be a part
4 of this Resolution as if set forth fully herein.

5 Section 8. The proposed property-related services, improvements and activities for the
6 Expanded District include the following:

7 **Clean, Safe & Placemaking:** Clean, Safe & Placemaking includes, but is not limited to,
8 Clean and safe ambassadors, power washing, and implementation of homeless outreach,
9 security camera network, and overnight patrols, and implementing the Public Realm Action Plan
10 to fund, design, install, activate, and maintain streetscape improvements and beautification
11 efforts.

12 **District Identity, Economic Development, & Advocacy:** District Identity, Economic
13 Development, & Advocacy, includes, but is not limited to, economic recovery activities through
14 business attraction, retention, and technical assistance; programming and special events;
15 district branding, storytelling, advertising, and public relations; advocacy, public affairs, and
16 coalition building.

17 **Management, Administration & Contingency:** Management, Administration &
18 Contingency includes, but is not limited to, program management to support implementation
19 and includes contingency funding to support special projects and new initiatives.

20 **Potential Park Overlay Services:** If Embarcadero Park is completed, the potential Park
21 Overlay Services includes, but is not limited to, additional supplemental services including
22 security, maintenance, activation, and special events.

23 Section 9. Within the area encompassed by the Renewed and Expanded District, the
24 City currently provides a baseline level of services similar to other areas of the City. It is the
25 intent of the Board of Supervisors to continue to provide the area encompassed by the

1 Renewed and Expanded District a baseline level of services; formation of the Renewed and
2 Expanded District will not affect the City's policy to continue to provide service to the areas
3 encompassed by the Renewed and Expanded District as it provides to other similar areas of
4 the City during the term of the Renewed and Expanded District.

5 Section 10. The annual total assessments proposed to be levied and collected for the
6 first year of the Renewed and Expanded District (FY2026-2027) is estimated to
7 be \$11,052,168.

8 The amount of the total annual assessments to be levied and collected for years two
9 through ten (FYs 2027-2028 through 2035-2036) may be increased from one year to the next
10 to address changes in the cost of providing services. Assessments may also increase based
11 on development in the Renewed and Expanded District, or if the Park Overlay is implemented
12 following completion of the contemplated Embarcadero Park project. The determination of
13 annual adjustments in assessment rates will be subject to the approval of the Downtown
14 Community Benefit District Owners' Association. Assessment rates may not increase more
15 than 5%.

16 Section 11. Environmental Findings. Following the approval of this Resolution, the
17 Planning Department shall determine whether the actions contemplated in this Resolution are
18 in compliance with the California Environmental Quality Act (California Public Resources
19 Code, Sections 21000 et seq.), and respond in writing to the Clerk of the Board of Supervisors
20 prior to the Board's public hearing on the renewal and expansion of the District on
21 July 21, 2026, at 3:00 p.m.

22 Section 12. The Clerk of the Board is directed to give notice of the public hearing as
23 provided in California Streets and Highways Code, Section 36623, California Government
24 Code, Section 53753, California Constitution Article XIID, Section 4, San Francisco Charter,
25 Section 16.112, and San Francisco Administrative Code, Section 67.7-1.

Downtown Community Benefit District Resolution of Intention – Renewal & Expansion

LUT Presentation | May 11, 2026

Jackie Hazelwood, CBD Program Director, OEWD

CBD Renewal Process

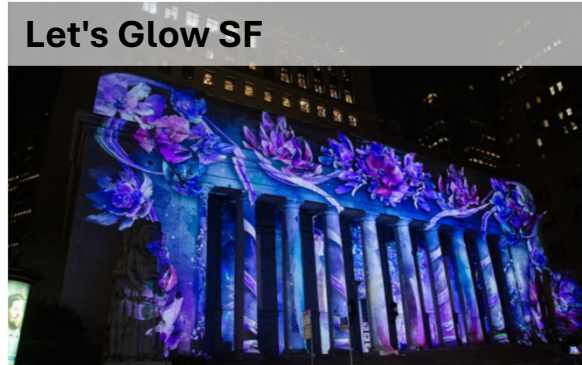
Phase	Date	Description
Community Outreach	January 2025 - Ongoing	Engagement with property owners and stakeholders to assess support/viability for renewal
Petition Threshold Met	April 2026	30% of weighted property owners signed the renewal petition
Resolution of Intention Submitted	Now	Board of Supervisors authorizes the special ballot procedure
Ballots Mailed to Property Owners	June 6, 2026 (tentative)	Ballots sent to all property owners within the district
Ballot Period Closes/Final Public Hearing	July 21, 2026	Weighted balloting period ends; results certified
CBD Renewal Takes Effect	Q1 2027	Services and programs resume under the renewed district

DSFP History

Established the DCBD



Let's Glow SF



Public Realm Action Plan



Opened Landing at Leidesdorff



Front Street EZ



Downtown Gateway



Key Facts

CBD Name	Downtown CBD
Type	Property-based
Assessment Budget (FY 26-27)	\$11,052,168
Total Budget (FY 26-27)	\$11,335,557
Blocks	
# of whole or partial	70
# of parcels	840
Expires	2036



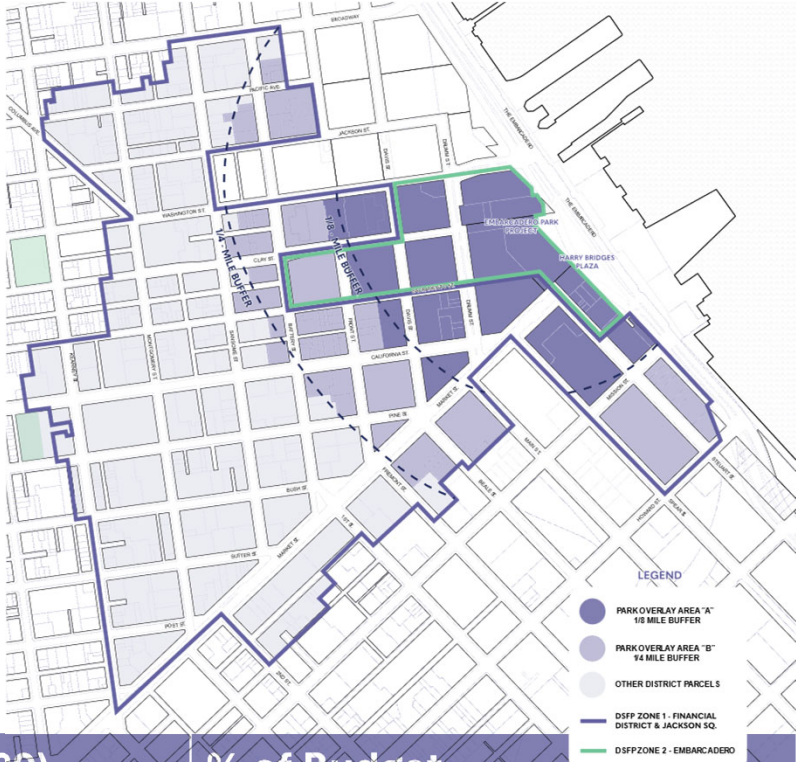
Year 1 Budget (FY26-27)

Expenditures	Total Budget	% of Budget
Clean, Safe, and Placemaking	\$7,850,000	68.50%
District Identity and Economic Development	\$1,610,000	14.05%
Management and Contingency	\$1,875,557	17.45%
Total Expenditures	\$11,335,557	100.00%

Revenues	Total Budget	% of Budget
Assessment Revenues	\$11,052,168	97.50%
Other Revenues	\$283,389	2.50%
Total Revenues	\$11,335,557	100.00%

Park Overlay

- The City is considering a project to substantially redesign and improve Embarcadero Park, located at the eastern edge of the DCBD.
- If the park is completed, the DCBD could provide additional supplemental services to specially benefit the District such as additional security, maintenance, activation and special events
- This overlay assessment will not be enacted until the City approves of the project, the park is significantly constructed, and RPD & the CBD agree upon services to be provided to the area (est. FY 28–FY 29)



Revenues	Total Budget (FY 28-29)	% of Budget
Assessment Revenues	\$1,814,273	72.57%
Other Revenues	\$685,727	27.43%
Total Revenues	\$2,500,000	100.00%

Thank you!

Jackie Hazelwood

Community Benefit District (CBD) Program Director
Office of Economic and Workforce Development

Jacqueline.hazelwood@sfgov.org

**DOWNTOWN COMMUNITY BENEFIT DISTRICT
DBA DOWNTOWN SAN FRANCISCO PARTNERSHIP
Management District Plan
(FINAL 4.24.26 V7)**

Table of Contents

<u>SECTION</u>	<u>Page Number</u>
1. Plan Summary	1
2. Why Renew the DCBD?	7
3. DCBD Boundary	12
4. DCBD Activity and Improvement Plan	17
5. DCBD Assessment Budget	23
6. Assessment Methodology	27
7. DCBD Governance	37

ATTACHMENTS

- A. Detailed Maps
- B. Assessment Roll
- C. Engineer’s Report
- D. Base Level Services Agreement
- E. Embarcadero Park Economic Impact Analysis

Prepared for the Downtown San Francisco Partnership
by
Progressive Urban Management Associates, Inc.
with Kristin Lowell, Inc.

Section 1: Downtown Community Benefit District Executive Summary

Call to Action

The Downtown Community Benefit District (DCBD) in San Francisco, CA DBA “Downtown SF Partnership (DSFP), was established in 2019 by San Francisco property owners seeking to provide supplemental services to maintain a clean, safe, and vibrant downtown environment. District operations launched in January 2020, just weeks before the COVID-19 pandemic would drastically alter downtown.

Six years later, as Downtown San Francisco regains and reinvents its economic footing, property owners are seeking to renew, expand, and strengthen the DCBD.

Key goals for the renewed DCBD include:

- **Update the DCBD to Fully Capitalize on the Post-Pandemic Investment Cycle**, including:
 - ✓ Double the annual investment in safe and clean services, offering 24/7 coverage
 - ✓ Expand public realm improvements and activation, and reduce the dependency on diminishing public grant support
 - ✓ Create a new economic development program to support business attraction and retention, particularly on the street level
 - ✓ Employ best practices in urban placemaking and place management of all CBD funded initiatives
- **Align the Investment in the DCBD with Districts in Other Major North American Downtowns**
- **Optimize Benefits Following the Anticipated Renovation of Embarcadero Park**
- **Sharpen Downtown San Francisco’s Image, Competitive Edge and Build on New Momentum**

Summary Management District Plan

The DCBD is a property-based assessment district formed by property owners in 2019 to improve and convey special benefits to properties within the historic and central business district of San Francisco. It was established pursuant to state law, the Property and Business Improvement District Law of 1994 (the “1994 Act”), as augmented by Article 15 of the San Francisco Business and Tax Regulations Code (“Article 15”).

Upon receipt of petitions signed by property owners representing greater than 30% of the DCBD assessment budget, the City of San Francisco will initiate a ballot procedure to officially renew and expand the boundaries of the DCBD. Governed by the Downtown SF Partnership serving as the district Owner’s Association, the DCBD will fund and deliver enhanced services to

improve and convey special benefits to properties located within the CBD boundary, above and beyond those provided by the City.

<p>Location</p>	<p>The existing DCBD encompasses approximately 43 blocks in the historic and central business district of San Francisco, bounded roughly by Kearny Street to the east, Jackson Square and Sacramento Street to the north, and Market Street to the southeast. Properties south of Market Street are also included between The Embarcadero and 2nd Street.</p> <p>Expansion areas proposed to be added the DCBD include:</p> <ul style="list-style-type: none"> ● Approximately 27 blocks adjacent to the north and east of the existing district, bounded roughly by Sacramento Street to the south, Battery and Sansome Streets to the west, Jackson Street to Broadway to the north, Front Street and The Embarcadero to the east. ● About ten parcels adjacent to the district located along Kearny and Columbus Streets. ● The portside frontage of The Embarcadero, bounded roughly by Howard Street to the south and Broadway to the north. <p>The existing district and proposed expansion areas are illustrated by the map and description found in Section 3.</p> <p>The new DCBD boundaries will encompass approximately 70 blocks with 828 parcels in Zones 1 and 2, plus 13 Port parcels in Zone 3.</p>
<p>Services & Activities</p>	<p>The DCBD will provide the following programs and services to enhance the environment, experience, and economic vitality within the district boundary, with the possibility to provide additional services if the Embarcadero Park is redeveloped.</p> <p><u>Clean, Safe & Placemaking</u></p> <ul style="list-style-type: none"> ● Clean & Safe Services: <ul style="list-style-type: none"> ✓ Increase the number of clean and safe team ambassadors ✓ Increase the frequency of power washing throughout the district, particularly on Market Street ✓ Implement a new homeless outreach program with case workers and coordinate with local service providers within the City ✓ Offering a new security camera network program ✓ Implement new overnight security patrols and camera monitoring to proactively address crime and public safety. ● Public Realm & Placemaking: Implements Downtown SF Partnership’s award-winning Public Realm Action Plan by funding, designing, installing, activating, and maintaining streetscape improvements and beautification efforts in the Financial District, The Embarcadero, and Jackson Square.

	<p><u>District Identity, Economic Development, & Advocacy</u></p> <ul style="list-style-type: none"> ● Economic Development: Accelerates downtown economic recovery through street level attraction and policy collaboration, including a new street level and office retention and recruitment initiatives, plus liaison services to provide technical assistance and expedite permitting and development review. ● Programming & Special Events: Implement new funding to support ongoing programming at key public spaces including Mechanics Plaza, Landing at Leidesdorff, the Front Street Entertainment Zone, Harry Bridges Plaza, and others, plus new funding to sustain and expand Let’s Glow SF and other districtwide signature events. ● District Identity and Marketing: Increases funding for district branding, storytelling, destination advertising, public relations and image enhancement. ● Advocacy: Establishes a fund to support public affairs efforts, policy, and coalition building to better the downtown economy and community benefits. <p><u>Management, Administration & Contingency</u></p> <ul style="list-style-type: none"> ● Program Management: Deepens the professionalism of the organization and creates capacity to manage implementation. ● Contingency & Special Projects: Flexibility to support special projects and new initiatives as they arise. <p><u>Park Overlay Services</u></p> <ul style="list-style-type: none"> ● The City is considering a project to substantially redesign and improve Embarcadero Park, located at the eastern edge of the DCBD. If the Park is completed, the DCBD could provide additional supplemental services to specially benefit the District such as additional security, maintenance, activation and special events. 									
Method of Financing	Levy of assessments upon real property that receive a special benefit from enhanced services, plus non-assessment sources.									
Initial Budget	<p>The total DCBD budget for its first year of operations in the renewal term is \$11,335,557. This initial budget does include the additional overlay of services that potentially could be added later if renovations to the Embarcadero Park are completed (see below).</p> <table border="1" data-bbox="435 1745 1438 1898"> <thead> <tr> <th>EXPENDITURES</th> <th>Total Budget</th> <th>% of Budget</th> </tr> </thead> <tbody> <tr> <td>Clean, Safe & Placemaking</td> <td>\$7,850,000</td> <td>68.50%</td> </tr> <tr> <td>District Identity, Economic Development & Advocacy</td> <td>\$1,610,000</td> <td>14.05%</td> </tr> </tbody> </table>	EXPENDITURES	Total Budget	% of Budget	Clean, Safe & Placemaking	\$7,850,000	68.50%	District Identity, Economic Development & Advocacy	\$1,610,000	14.05%
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	Management, Administration & Contingency	\$1,875,557	17.45%										
	Total Expenditures	\$11,335,557	100.00%										
	REVENUES												
	Assessment Revenues	\$11,052,168	97.50%										
	Other Revenues – General Benefit*	\$283,389	2.50%										
	Total Revenues	\$11,335,557	100.00%										
	<p>* <i>Other Revenues – General Benefit: An allowance is made for general benefit that the DCBD may provide to either the parcels outside the district boundary or to the public at-large. Any CBD services that are found to provide general benefit cannot be paid for with assessment revenue. A certified engineer has estimated that the general benefit from services accounts for 2.50% of the estimated budget. For discussion of the Park Overlay general benefit, see Section 6 below.</i></p>												
Assessments & Benefit Zones	<p>The DCBD will provide the base services across three distinct benefit zones as shown on the map on page 14. Annual assessments help cover the costs to serve each zone, with assessments spread evenly across all of the parcels in the zones based on building square footage, lot square footage in the case of parcels that are vacant and/or have no buildings, or linear frontage.</p> <ul style="list-style-type: none"> ● <u>Zone 1 Downtown Service:</u> Offers the full array, frequency, and deployment of DCBD funded services. The Downtown Zone corresponds with the existing DCBD boundary, plus additional properties adjacent to the district on Kearny and Columbus Streets. ● <u>Zone 2 Embarcadero Service:</u> Offers a 50% reduction in Clean and Safe services and full participation with all other DCBD funded services. The Embarcadero Zone corresponds with the proposed expansion area north of Sacramento Street. ● <u>Zone 3 Portside Services:</u> Offers a custom level of deployment of Clean and Safe special projects services and full participation of other DCBD funded services. Since the Portside properties receive a different level of services than the other Zones, they are assessed as their own Zone. The Portside Zone includes Port property along The Embarcadero corridor, roughly from Howard Street to Broadway. <p>Adjusted for the preceding benefit zones, the estimated annual assessment rates for the first year of the renewed DCBD are as follows:</p> <table border="1"> <thead> <tr> <th>Service Zone</th> <th>Gross Building or Lot Sq.Ft.</th> </tr> </thead> <tbody> <tr> <td>Zone 1: Downtown</td> <td>\$0.2236</td> </tr> <tr> <td>Zone 2: Embarcadero</td> <td>\$0.1452</td> </tr> <tr> <td></td> <td>Per Foot of Linear Frontage</td> </tr> <tr> <td>Zone 3: Portside</td> <td>\$273.32</td> </tr> </tbody> </table>			Service Zone	Gross Building or Lot Sq.Ft.	Zone 1: Downtown	\$0.2236	Zone 2: Embarcadero	\$0.1452		Per Foot of Linear Frontage	Zone 3: Portside	\$273.32
Service Zone	Gross Building or Lot Sq.Ft.												
Zone 1: Downtown	\$0.2236												
Zone 2: Embarcadero	\$0.1452												
	Per Foot of Linear Frontage												
Zone 3: Portside	\$273.32												

<p>Park Overlay</p>	<p>If the City completes a renovation of Embarcadero Park, the DCBD envisions a state-of-the-art activated space that, like urban parks in other cities, can help to drive visitation, commerce, and value to Downtown San Francisco. The DCBD anticipates that improvements to the park could be completed in the next three years.</p> <p>Supplemental and enhanced cleaning and safety services above the City baseline, as well as increased programming, events, and activation, will be key to the success of the District. These services will be funded from a variety of revenue sources, including City funds, a philanthropic conservancy or foundation, earned revenue and overlay assessments:</p> <table border="1" data-bbox="435 646 1438 1056"> <thead> <tr> <th>PARK OVERLAY EXPENDITURES</th> <th>Total Budget</th> <th>% of Budget</th> </tr> </thead> <tbody> <tr> <td>Clean, Safe & Placemaking</td> <td>\$835,000</td> <td>33.40%</td> </tr> <tr> <td>District Identity, Economic Development & Advocacy</td> <td>\$1,215,000</td> <td>48.60%</td> </tr> <tr> <td>Management, Administration & Contingency</td> <td>\$450,000</td> <td>18.00%</td> </tr> <tr> <td>Total Expenditures</td> <td>\$2,500,000</td> <td>100.00%</td> </tr> <tr> <th colspan="3">PARK OVERLAY REVENUES</th> </tr> <tr> <td>Assessment Revenues</td> <td>\$1,814,273</td> <td>72.57%</td> </tr> <tr> <td>Other Revenues – General Benefit*</td> <td>\$685,727</td> <td>27.43%</td> </tr> <tr> <td>Total Revenues</td> <td>\$2,500,000</td> <td>100.00%</td> </tr> </tbody> </table> <p><i>* Other Revenues – General Benefit: An allowance is made for general benefit that the Park Overlay services may provide to either the parcels outside the district boundary or to the public at-large, and to account for the treatment of certain public parcels. These portions of the budget cannot be paid for with assessment revenue. A certified engineer has estimated that the 27.43% general benefit assumption is more than sufficient to account for these costs.</i></p> <p>The DCBD will allocate the park overlay assessments using the same parcel criteria as for the initial services, with further adjustments based on each parcel’s proximity to the park as shown in the following table. These assessments are estimated to be levied in Year 3 FY (28/29).</p> <table border="1" data-bbox="670 1465 1219 1640"> <thead> <tr> <th>Parl Overlay Zones:</th> <th>Assessment Rate</th> </tr> </thead> <tbody> <tr> <td>Park A:</td> <td>\$0.0897</td> </tr> <tr> <td>Park B:</td> <td>\$0.0448</td> </tr> <tr> <td>Park C:</td> <td>\$0.0224</td> </tr> </tbody> </table>	PARK OVERLAY EXPENDITURES	Total Budget	% of Budget	Clean, Safe & Placemaking	\$835,000	33.40%	District Identity, Economic Development & Advocacy	\$1,215,000	48.60%	Management, Administration & Contingency	\$450,000	18.00%	Total Expenditures	\$2,500,000	100.00%	PARK OVERLAY REVENUES			Assessment Revenues	\$1,814,273	72.57%	Other Revenues – General Benefit*	\$685,727	27.43%	Total Revenues	\$2,500,000	100.00%	Parl Overlay Zones:	Assessment Rate	Park A:	\$0.0897	Park B:	\$0.0448	Park C:	\$0.0224
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<p>Inflationary Increases</p>	<p>All assessment rates, including base district assessments and any overlay assessments that may be applied subsequently, will be subject to an annual increase of up to 5% per year to address changes in the cost of providing services. The determination of annual adjustments in assessment rates may not exceed 5% and will be subject to review and approval by the DCBD Owners’ Association (i.e. the Downtown SF Partnership Board of Directors).</p>																																			

	Assessments may also be adjusted over time as changes to parcels occur (e.g., increase in building square footage).
City Services	The City and County of San Francisco has established and documented the base level of pre-existing services in the District. If Embarcadero Park is renovated, the City will further establish and document its baseline services. The DCBD will not replace any general City services.
Collection	DCBD assessments appear as a separate line item on the annual City and County of San Francisco property tax bills.
District Governance	The DCBD is managed by the Downtown SF Partnership serving as the district’s Owner’s Association. The Downtown SF Partnership is governed by a board of directors composed primarily of property owners or their representatives within the district. In accordance with San Francisco Business and Tax Regulations Code Article 15, not less than 20 percent of the voting members of the board represent business owners located within the district who do not own commercial property.
District Renewal	Article 15 requires submission of petitions signed by property owners in the proposed district who will pay more than 30% of the total assessments (i.e. petitions must represent more than 30% of the total assessment budget). After the petition is submitted, the City will conduct hearings and mail ballots to all assessed property owners. Ballots are weighted by the amount of assessment to be paid. If returned ballots voting in support of renewing the District are equal to or greater than those opposed, the Board of Supervisors may vote to establish the District.
Duration	The renewed DCBD term will run from January 1, 2027, through December 31, 2036. Expenditure of those collected assessments can continue for up to six months after the end of the assessment collection period (December 31, 2036) at which point the Downtown SF CBD would sunset if not renewed. Any subsequent renewal of the DCBD will require a new Management Plan, petition, and ballot process.

Section 2: Why Renew the DCBD?

The Downtown Community Benefit District (DCBD) in San Francisco, managed by the Downtown SF Partnership (DSFP), was established in 2019 by property owners seeking to provide supplemental services to maintain a clean, safe, and vibrant Downtown environment. District operations launched in January 2020, just weeks before the COVID-19 pandemic would drastically alter Downtown.

The DCBD was created with a 15-year term with the ability to continue through the year 2035; however, new service demands, competitive pressures, and investment cycle opportunities are all different today. The pandemic revealed the need to significantly increase core services of the DCBD to guarantee a reliably clean and safe environment. In addition, while San Francisco is benefitting from the reemergence of new job creating technology trends, the overall competitive landscape has changed. Enduring shifts in workstyles, retail preferences, and living opportunities provide both challenges and opportunities for Downtown San Francisco. Given these new realities, both the DSFP board leadership and its professional staff agreed to pursue a needed overhaul of the DCBD.

Today, the city's core is coming alive again. The Downtown SF Partnership, working hand-in-hand with DCBD property owners, has reimaged what a downtown can be, including vibrant public spaces, streets alive with art and activity, and businesses not just recovering, but thriving. From Let's Glow SF, the largest holiday light projection festival in the nation, to California's first Entertainment Zone, downtown is becoming a destination where bold, unforgettable experiences happen around every corner.

The core mission of the DCBD remains ensuring clean and safe streets. Keeping downtown streets reliably welcoming drives the district's economy, sparks connection, and fuels energy. Through the district's Public Realm Action Plan, underused spaces are transformed into experiences that make people want to return again and again.

Despite the unprecedented challenges that ushered in the early days of the DCBD, the District has been able to advance the following accomplishments for downtown San Francisco:

- December 2020: Launched the Clean and Safe Program, with dedicated ambassador teams to enhance cleanliness, safety, and hospitality throughout the district.
- December 2021: Pioneered Let's Glow SF, that has evolved into an established San Francisco holiday tradition attracting hundreds of thousands attendees and generating more than \$26 million in economic impact since its launch.
- July 2022: Completed and began implementing the Public Realm Action Plan that introduced a comprehensive vision to transform downtown's streets and public spaces through near- and long-term improvements.
- July 2023: Opened Landing at Leidesdorff that activates a new public plaza featuring outdoor seating, events, and community programming.

- September 2024: Launched California’s first Entertainment Zone along Front Street, enabling expanded nightlife and events.
- August 2025: Opened the “Downtown Gateway” that provides a new welcoming entry point with public seating, landscaping, and an iconic “Heart SF” sign connecting Market Street to the Financial District.

Process to Develop the Management Plan for DCBD Renewal and Expansion

The board and staff leadership of the Downtown SF Partnership have been considering options for deepening the impact and benefits from the DCBD since the district started to emerge from the pandemic in 2023. To fully evaluate renewal and expansion options, a nationally-acclaimed consultant team led by Progressive Urban Management Associates, Inc., was selected through a competitive process. In concert with the Downtown SF Partnership board and staff leadership, the team conducted stakeholder outreach in the fall of 2025 to determine property owner aspirations for the district, and identify enhancements to the DCBD that could accelerate improvements.

The process included a series of interviews, roundtables, and periodic meetings with the Downtown SF Board of Directors and a Renewal & Expansion Steering Committee. More than 100 property owners, businesses, and residents from within both the existing district and an expansion study area participating. The process was also coordinated closely with partners at the City and the Port of San Francisco.

From this engagement, the following themes emerged that support the early renewal and expansion of the district:

- DSFP’s existing services provide critical support for the district and are well received; stakeholders noted the need to reinforce these services in key locations.
- Expansion of placemaking and economic development work is seen as an important component to rounding out service delivery.
- Stakeholders in the expansion area consistently noted a need for an improved pedestrian experience centered around activation, way-finding, and site-specific clean and safe services.
- Specific to a reimagined Embarcadero Park—services to activate, manage and maintain a world-class park require stable funding.
- Property owners in the existing DCBD boundaries are supportive of early renewal and are aware that an assessment increase will come with early renewal and expressed a desire to see increased clean and safe services, with a concentration of enhanced services along the Market Street corridor.
- DSFP has identified many property owners who have “flipped” to supporting the DCBD since formed. Some of this change is attributed to sales and staff turnover; other support has been garnered as a result of effective service delivery.

- Several major property owners in the expansion study area are amenable to inclusion in the district, but have consistently shared that services should not be duplicative of what they are providing in the public realm adjacent to their properties.
- The City is leading the redevelopment of Embarcadero Park, working with DSFP staff on respective roles for management and activation of the park if completed.
- The Mayoral administration is supportive and an active partner of DSFP.
- The City has a consistent track-record of supporting CBDs city-wide.

Rationale for Early Renewal and Expansion for the DCBD

The following four goals provide the rationale for pursuing the early renewal and expansion of the DCBD:

I. Fully Capitalize on the Post Pandemic Investment Cycle

The dawn of 2026 finds a sense of optimism permeating Downtown San Francisco. Favorable trends in the city's economy are adding jobs throughout the downtown districts. New City leadership has reaffirmed downtown resurgence as a top priority and is creating innovative plans and financial tools to boost the area. To fully capitalize on this momentum, several changes are proposed for the DCBD:

- Dramatically increase the annual investment in safe and clean services, offering 24/7 coverage throughout the district. Reliably clean and safe streets and public spaces are fundamental to Downtown's resurgence. Property owners have the opportunity to double their investment in supplemental services, increasing ambassador coverage, the frequency of power washing and other supplemental services, and introducing new homeless outreach efforts, a security camera network program, and overnight safety patrols.
- Expand placemaking improvements to implement DSFP's award-winning Public Realm Action Plan.
- Increase ongoing marketing, programming of public spaces, and special events that help make downtown a destination attraction and enhance the district's image.
- Create a new economic development program to support business attraction and retention.

II. Align the Investment in the DCBD with Downtown Districts in Other Major Cities

Downtown San Francisco is a global business center, competing with the largest and most prosperous cities in North America. Nearly all of these cities have improvement districts that provide funding for enhanced services, activation, and advocacy. And nearly all of these cities invest far more capital in the success of their districts.

A comparison of CBDs in other cities found that the current DCBD is among the lowest in annual investment in enhanced services on a square foot basis. This creates a competitive

disadvantage since many of the supplemental services financed by the DCBD – including teams of clean and safe ambassadors – have experienced dramatically increased costs for labor and equipment. In addition, as a center of innovation, there are high expectations for ways to activate and enliven Downtown San Francisco. A summary of comparable downtown CBDs and 2025 assessments is provided in the table below:

Downtown District by Name	Assessment Budget	Approx. District Building Sq.Ft.	CBD Cost per Building Sq.Ft.
Downtown Long Beach	\$ 4,330,000	22.7M	\$ 0.19
Downtown San Jose	\$ 4,622,000	21.9M	\$ 0.21
Downtown San Francisco	\$ 4,862,000	39.1M	\$ 0.13
Downtown Sacramento	\$ 5,921,000	25.2M	\$ 0.23
Downtown Denver	\$ 7,289,000	38.4M	\$ 0.19
Union Square San Francisco	\$ 7,800,000	17.3M	\$0.45
Downtown Los Angeles	\$ 8,664,000	64.0M	\$0.14
Downtown Washington DC	\$10,654,000	58.5M	\$0.18
Downtown San Diego	\$12,144,000	52.3M	\$0.23
Downtown Houston	\$ 17,065,000	56.9M	\$0.30
Downtown Seattle	\$19,306,000	80.7M	\$0.24
Downtown New York	\$20,400,000	82.9M	\$0.25

This Management Plan aligns the operating budget and assessment rates for the DCBD to be more competitive with other top tier North American downtown districts.

III. Leverage Potential Investment the Renovation of Embarcadero Park

Within the next three years, significant renovation is being considered for the Embarcadero Plaza and Sue Bierman Park, a 5-acre City-owned area located at the eastern edge of the existing DCBD. Dating back decades from the time when The Embarcadero was a two-level freeway, the plaza has never been modernized and remains underutilized with low foot traffic and hardscape issues. Under the leadership of Mayor Lurie, this soon may change, with more than \$35 million anticipated for possible park improvements. The City will complete environmental review before deciding whether to approve the renovation project.

A renovated Embarcadero Park that is well-maintained could enable the District to provide significant benefits for the entire DCBD. An economic impact analysis commissioned as part of the CBD renewal process found tremendous economic impacts in other cities that have created vibrant and highly programmed urban parks – including New York, Chicago, Detroit, Dallas, and Houston. Property values routinely increase for properties located in close proximity to these parks, plus there are measurable positive impacts on office, residential, and retail leasing.

These positive impacts are not guaranteed – common themes to successful downtown parks include ongoing activation, maintenance, safety, and professional management. To this end, an

Embarcadero Park Overlay is proposed as part of the renewed DCBD. The overlay will add an enhanced level of service that is delivered from and around the park, to be funded mostly by assessments, with higher rates for properties located in close proximity to the park. The DCBD will also secure non-assessment funds to pay for these overlay services. The overlay services would commence following completion of the renovation and upon the City and the DCBD mutually agreeing to an Operations Plan to distinguish the City baseline services from the supplemental services the DCBD will provide. If the park renovation project does not occur or if the City and DCBD do not agree to move forward with the park overlay services, the park overlay assessment will not be implemented and the DCBD will continue to provide all other district services as described in this Management Plan.

IV. Sharpen Downtown’s Competitive Edge and Build on New Momentum

The value proposition for the renewed DCBD is clear – by increasing investment in supplemental services and improvements, Downtown San Francisco fully emerges from the lingering stigmas of the pandemic to regain its prominence among global business centers. A reliably clean, safe, activated, and vibrant downtown environment is managed by a tireless DSFP, properly capitalized through additional property owner investment with direct accountability to and governance by those who pay.

Section 3: DCBD Boundary

DCBD Boundary

The original DCBD boundary encompasses approximately 43 blocks in the core of Downtown San Francisco roughly bounded by Kearny Street on the west, Pacific Avenue and Sacramento Street on the north, The Embarcadero on the east, and Mission Street on the south as well as a couple blocks south of Market Street between Spear Street to Howard Street to The Embarcadero. Over the course of the last five years, the area north and east of the district boundary has expressed interest in receiving the DCBD services. The new DCBD district boundary will now include approximately 27 additional blocks adjacent to the existing district boundary between Sacramento Street to the south, Battery and Sansome Streets to the west, Jackson Street to Broadway to the north, Front Street and The Embarcadero to the east, as well as Portside parcels with frontage along The Embarcadero between Broadway and Howard Street for a total of 70 blocks.

Benefit Zones: The State Law and State Constitution Article XIID requires that special assessments be levied according to the special benefit each individual parcel receives from the improvements. To match assessment rates to benefits, three benefit zones have been created within the District. Each zone receives a different level of services and a different level of special benefit. Each zone pays an assessment rate that reflects 100% of the special benefit received.

The three benefit zones, Downtown, Embarcadero, and Portside, are all unique in nature and the services each zone will receive are structured to align with the unique needs, land uses, and stakeholder priorities within each zone, ensuring that the services provided confer special benefits to the parcels located within each zone. Service delivery is carefully managed and geographically defined ensuring that funds assessed within a given zone are used exclusively to provide measurable, special benefits to parcels in that same zone. This approach prevents the cross-subsidization of services, preserves the assessment structure, and ensures that each benefit zone receives a level and type of service commensurate with the specific benefits it receives.

Zone 1 - Downtown: Includes all parcels that were in the original DCBD boundary as well as the expansion parcels north of Clay Street to Broadway. Zone 1 requires the highest level of services due to its high concentration of commerce, visitors, and public activity, where higher foot traffic and business density requires the highest level of DCBD services. Its services include but are not limited to; more coverage by the safe and clean team ambassadors, frequent pressure washing, and frequent attention to the public right of way and public spaces.

Zone 2 - Embarcadero: Includes all remaining parcels in the expansion area excluding the Portside parcels. Zone 2 is primarily focused around the Embarcadero Center and Embarcadero Park which both independently provide their own security and maintenance services. To

account for this Zone 2 will receive approximately 50% of the Clean, Safe and Placemaking activities as Zone 1 but 100% of all other DCBD services.

Zone 3 - Portside: Includes all Portside parcels with frontage along both sides of The Embarcadero between Broadway and Howard Street. It also includes the Harry Bridges Plaza. Due to the high concentration of pedestrian traffic along the Embarcadero adjacent to the ports, Zone 3 parcels may receive a custom-level of service that is distinct from Zones 1 and 2 to reflect the unique nature of these parcels. Such services may consist of Safe and Placemaking activities along with supporting District Identity, Economic Development, and Advocacy activities and management and administration. Services for the Portside zone will be based on the unique nature of Port property, which is subject to public trust requirements, and the existing services that Port already provides.



A District Map is provided on the following page, with additional parcel detail provided in Exhibit A.

PROPOSED BOUNDARIES OF THE
DOWNTOWN SAN FRANCISCO
COMMUNITY BENEFIT DISTRICT
CITY OF SAN FRANCISCO
STATE OF CALIFORNIA
MARCH 2026



SAN FRANCISCO BAY

LEGEND

-  CBD Boundary
-  Zone 1
-  Zone 2 - Embarcadero
-  Zone 3



SHEET 1 OF 1

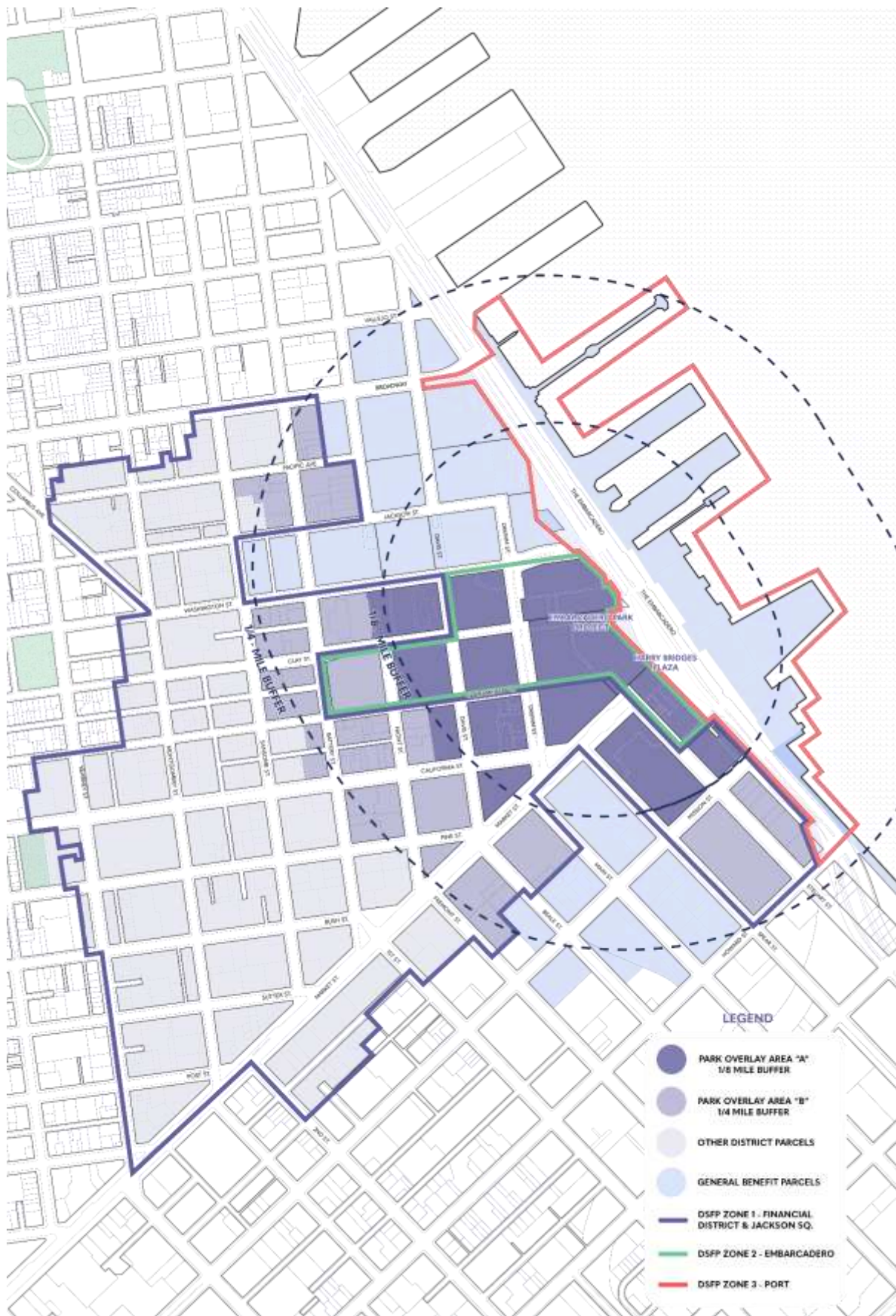
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Park Overlay

As part of the effort to determine an appropriate benefit assessment structure for Embarcadero Park, the P.U.M.A. team undertook an Economic Impact Assessment that evaluated measurable benefits resulting from urban parks located in downtowns throughout the United States. The Economic Impact Assessment (attached as Exhibit E), provides key conclusions that shape the recommended assessment overlay approach for Embarcadero Park.

Benefits from these overlay services are projected to be distributed by proximity – the closer to the park, the greater the benefit. Three distinct geographies within the Downtown CBD are identified – 1/8 mile from the periphery of the park, 1/4 mile from the periphery of the park, and remainder of the Downtown CBD. Projected assessments resulting from this structure are discussed in Section 6 of this Management Plan.

These distinct geographies and the properties impacted by the different benefit factors are illustrated by the map on the following page.



Section 4: CBD Activity and Improvement Plan

Background

The existing clean and safe services provided by the DCBD are foundational to the District, and bolstering these efforts is a key component of the Management Plan. Expansion of the District's placemaking and activation efforts, which currently rely on dwindling grant funding, and creation of an economic development program will equip the DCBD with the right tools to respond to the changing economic landscaping in downtown San Francisco. Based upon these recommendations the renewed DCBD will focus on:

- ◆ Clean, Safe and Placemaking
- ◆ District Identity, Economic Development, and Advocacy

The following narrative provides recommendations for the first year of the renewed CBD's operation for the base services excluding those funded by the Park Overlay. For further discussion of services and the Park Overlay, see Section 6 below. Final activities and budgets will be subject to review and approval by the DCBD Owners' Association (the Downtown SF Partnership).

PHASE ONE – DCBD BASE SERVICES

Clean, Safe and Placemaking

To respond to stakeholder priorities and guiding principles to make the downtown safer, cleaner and more inviting, the renewed DCBD will fund an expansion of the existing Cleaning and Safety Ambassador Program and implement additional services, moving to a 24/7 service deployment model. The following is a multi-dimensional approach to execute aforementioned principles. The special benefit to parcels from these services is increased commercial activity, foot traffic, and neighborhood vibrancy, which directly relates in lease rates and customer usage. Services may include, but are not limited to, the following:

Clean Team:

The Clean Team consistently deals with maintenance issues within the DCBD by providing the following core cleaning and maintenance activities may include, but are not limited to the following:

- Sidewalk Cleaning: Uniformed, radio-equipped personnel provide sidewalk pan and broom sweeping services, removing trash and debris, syringes, and bio waste from sidewalks, curbs and gutters as well as public spaces of the DCBD, and clean all sidewalk hardscape such as trash receptacles, benches, and parking meters.
- Trash Collection: Personnel pick up trash from sidewalk, curbs, and address trash receptacle overflow as needed. They are also dispatched to collect large bulky items illegally dumped in the DCBD. DCBD may install supplemental trash receptacles as needed.

- Sidewalk Power Washing: Frequent power washing of all sidewalks and public spaces with an emphasis on Market Street. Zone 2 parcels receive less frequent power washing. The power washing team responds to “hot spot” services calls throughout the District as needed.
- Graffiti Removal: Personnel will remove graffiti using solvent and power washing. The DCBD will maintain a zero-tolerance graffiti policy. All tags will aim to be removed within 24 hours of notification.
- Special Projects: DCBD may perform a variety of special projects as the needs of the District change to include but are not limited to; tree and vegetation maintenance (over and above City services), clean and power wash transit shelters (above City services), weeding of district tree wells and sidewalk cracks, painting poles and utility boxes, and pilot new programs for the betterment of the District.

Safety Services:

As public safety remains a top priority, the DCBD renewal and expansion builds more capacity and depth of safety services provided. The Program will supplement, not replace, other ongoing police, security and patrol efforts within the District. The following safety services may include but are not limited to:

- Safety Team: The purpose of the Safety team is to prevent, deter, and report illegal activities taking place on the streets, sidewalks, storefronts, and public spaces. The Safety Team will conduct daily patrols (on foot, bicycle, or in a vehicle), address quality of life issues, de-escalate negative street behaviors, assist visitors and businesses while serving as a deterrent to criminal activity, coordinating with law enforcement, and monitoring the public realm.
- Overnight Patrols: The District may employ a new team of safety personnel overnight to conduct regular rounds; checking buildings for signs of tampering or unauthorized access, document incidents, coordinate with District staff, and collaborate with law enforcement or property managers when necessary.
- Security Camera Network Program: DCBD will create a new network of security cameras along key corridors throughout the District that will be maintained and monitored by District personnel, in compliance with any City rules or policies that may apply. This program is an expansion of the Market St. Corridor Video Camera Network started in 2026, which was funded via grants from the San Francisco Downtown Development Corporation. Management of the video camera network is modeled after the successful CBD camera program in Union Square.

Hospitality Team:

Acting as a “downtown concierge,” the Hospitality Team provides directions to key downtown destinations, recommendations on restaurants and other visitor-serving businesses, and promoting downtown events and District activations. The Hospitality team will also assist the District with set up and tear down of DCBD events and activations.

Homeless Outreach Team:

DCBD will create a new program that consists of team members working on the street to assist people experiencing homelessness and will work in collaboration with the City and non-profit social service providers to unify outreach efforts within the District. Program staff will have relevant experience working with individuals experiencing homelessness; knowledge of the continuum of care and social service landscape in San Francisco; and training to bring strong technical expertise. As part of these efforts, this team may liaise or directly support individuals in need services, with the aim of reducing missed appointments and long waits that can prevent timely access to housing, healthcare, and support services. DCBD may work with existing programs and service providers to coordinate and strengthen these outreach efforts.

Clean & Safe Deployment: The table below illustrates the projected deployment schedule for the Clean & Safe Teams. Actual deployment may be adjusted on an ongoing basis based upon service demands throughout the District.

Clean & Safe Services	Zone 1 Coverage	Zone 2 Coverage	Zone 3 Coverage
Hours of Operation	5 am – 10 pm	These service levels are subject to change year-to-year for flexibility and changes in District conditions. TBD yearly.	5 am – 10 pm
Clean Team	4 passes per day		None
Power Washing	Market St. weekly; 4-week rotation + spot cleaning		None
Safety Team	4 visits daily		None
Hospitality	4 support staff		2 support staff
Homeless Outreach Program	Case workers	Case workers	None
Security Camera Network Program	Coverage of key corridors	None	None
Overnight Security	Night patrols		
<i>These service levels are subject to change year-to-year for flexibility and changes in District conditions.</i>			

Public Realm and Placemaking:

The renewed and expanded DCBD will continue to fund public realm and placemaking services, with increased funding from assessments. The District’s previous term provided seed funding for public realm programming, forcing the District to heavily rely on dwindling City grant funding and other revenue sources to fully execute projects. Increased assessment funding will allow for additional implementation of the Public Realm Action Plan. This award-winning plan is comprehensive roadmap that outlines programmatic, physical and organization strategies to

redefine and reactive the District’s open spaces, plazas and streetscapes. Implementation and maintenance strategies may include but not limited to: movable tables and chairs and other flexible seating, lighting, public art and murals, seasonal decorations, planters and a horticulture program, wayfinding signage and street banners, and other public realm improvements.

District Identity, Economic Development & Advocacy

A comprehensive economic vitality program has been included as a key component for DCBD renewal. As downtown San Francisco continues to recover, reshape and redefine itself, the District has an opportunity to play a unique role in economic development. The activities for economic enhancements include:

Economic Development:

To enhance the District’s Economic Development efforts, this new program provides hands-on support to downtown property and business owners, both current and prospective. Services may include:

- Technical assistance, including support to expedite permitting and development review processes
- Ground-floor and office retention and recruitment initiatives
- Connecting potential tenants with commercial property owners
- Collecting, assessing and sharing research and data on the downtown market with stakeholders
- Identifying and implementing economic development best practices and innovations from other districts

Special Events:

Hosting special events, block parties, and festivals draw thousands of people downtown and the benefits are widespread from the increased foot traffic. DCBD may sponsor special events within the district boundaries to support a vibrant downtown for living, working, and playing.

Similar to placemaking activities, special events and activation programming have relied on grant funding and sponsorship dollars to execute projects. To ensure these valued activations and special events are self-sustaining, increased assessment dollars may be set aside for programs such as:

- Let’s Glow SF, the District’s annual holiday themed projection arts festival which has brought 375,000 attendees with a \$26M economic impact since 2021.
- Regular programming at Mechanics Monument Plaza, Landing at Leidesdorff, the Front Street Entertainment Zone, and expansion of placemaking services into other public spaces or for new special events.

District Identity:

To better tell the story of the District, the renewed DCBD increases funds for district branding, storytelling, destination advertising, and public relations. These increased funds will allow the District to develop a clear, recognizable identity that attracts visitors, investors, and new

businesses. Effective marketing also increases foot traffic and community engagement, supporting existing businesses and strengthening the district's overall economic vitality. The District will also maintain a website and social media presence.

Advocacy:

Advocacy and policy collaboration are core to the downtown District Management Plan, ensuring on-the-ground needs inform citywide decision-making. The District works in close partnership with city agencies, elected officials, Civic organizations, other CBD's, property owners, and employers to advance policies that support a clean, safe, and economically vibrant downtown. By aligning data, pilot programs, and operational insights with public policy goals, the plan helps unlock public investment, streamline permitting and operations, and deliver coordinated solutions that improve daily conditions while positioning downtown for long-term recovery and growth.

Special Projects:

An additional service proposed for the renewed DCBD is the ability to support service innovations and special projects as needs and opportunities arise. This approach is intended to ensure that DCBD continues to employ and develop best practices in downtown management and maintains the capacity to lead in shaping Downtown's future experience and environment. These innovation and project-based efforts may be implemented in coordination with any of the program areas noted above, including clean and safe services.

Management, Administration & Contingency

Like any business, the DCBD requires a professional staff to properly manage programs, communicate with stakeholders, and provide leadership. The DCBD supports a professional staff that delivers programs and services on behalf of the parcels within the district. These district activities will provide direction on policies and issues that affect downtown.

Management services will include compensation for a President & CEO and staff members necessary to manage the DCBD programs. The management team is responsible for providing the day-to-day operations.

Additional administrative costs may include accounting and annual financial reviews, annual reporting, insurance, supplies, equipment and rent, and other costs associated with the overhead and administrative support of programs.

A program contingency is also budgeted, which can be utilized to seed new initiatives and/or strengthen existing programming upon approval by the DSFP board of directors.

PHASE TWO – PARK OVERLAY

Embarcadero Park

In addition to the base services described above, if the City renovates Embarcadero Park, enhanced maintenance, public safety, programming, and activation will be key to its long-term success.

The DCBD envisions a variety of revenue sources to support park management and activation, including City base level services, a philanthropic conservancy or foundation, earned revenue and sponsorship, and an assessment overlay within the District. The Park Overlay is incorporated into the current effort to renew and expand the DCBD, allowing DCBD to implement the overlay after park construction has been substantially completed.

This Management Plan provides for the DCBD Owner’s Association (the Downtown SF Partnership) to add the overlay assessment to finance supplemental cleaning and safety services and park activations above City baseline. Adding the overlay will require the Downtown SF Partnership and its partners to develop an operations agreement to distinguish the City baseline services from the supplemental overlay services, via a detailed management and activation plan, deployment schedule, and budget. Additional details on a preliminary budget and proposed assessment structure are provided in Section 6 of this Management Plan.

Section 5: Assessment Budget

2027 DCBD Assessment Budget

The following table outlines the DCBD maximum assessment budget for services in the first year of the renewal, not including the potential overlay services.

EXPENDITURES	Zone 1 - Downtown	Zone 2 – Embarcadero	Zone 3 – Port	TOTAL BUDGET	% of Budget
Clean, Safe, and Placemaking	\$7,000,000	\$310,000	\$540,000	\$7,850,000	68.50%
District Identity, Economic Development & Advocacy	\$1,200,000	\$110,000	\$300,000	\$1,610,000	14.05%
Management and Contingency	\$1,650,557	\$160,000	\$65,000	\$1,875,557	17.45%
Total Expenditures	\$9,850,557	\$580,000	\$905,000	\$11,335,557	100.00%
REVENUES					
CBD Assessments	\$9,604,293	\$565,500	\$882,375	\$11,052,168	97.50%
Other Revenues (<i>Note 1</i>)	\$246,264	\$14,500	\$22,625	\$283,389	2.50%
Total Revenues	\$9,850,557	\$580,000	\$905,000	\$11,335,557	100.00%

Note 1: Other Revenues – General Benefit: An allowance is made for general benefit that the DCBD may provide to either the parcels outside the district boundary or to the public at-large. Any DCBD services that are found to provide general benefit cannot be paid for with assessment revenue.

The following table illustrates the revenue sources from each benefit zone for each service category.

REVENUE BY ZONE	Zone 1 - Downtown	Zone 2 - Embarcadero	Zone 3 - Port	TOTAL BUDGET	% of Budget
Clean, Safe, and Placemaking	\$7,000,000	\$310,000	\$540,000	\$7,850,000	68.50%
CBD Assessments	\$6,825,000	\$302,250	\$526,500	\$7,653,750	97.50%
General Benefit	\$175,000	\$7,750	\$13,500	\$196,250	2.50%
District Identity and Eco Dev	\$1,200,000	\$110,000	\$300,000	\$1,610,000	14.05%
CBD Assessments	\$1,170,000	\$107,250	\$292,500	\$1,569,750	97.50%
General Benefit	\$30,000	\$2,750	\$7,500	\$40,250	2.50%
Management and Contingency	\$1,650,557	\$160,000	\$65,000	\$1,875,557	17.45%
CBD Assessments	\$1,609,293	\$156,000	\$63,375	\$1,828,668	97.50%
General Benefit	\$41,264	\$4,000	\$1,625	\$46,889	2.50%
TOTAL	\$9,850,557	\$580,000	\$905,000	\$11,335,557	100.00%
CBD Assessments	\$9,604,293	\$565,500	\$882,375	\$11,052,168	97.50%
General Benefit	\$246,264	\$14,500	\$22,625	\$283,389	2.50%

Revenue generated within each benefit zone will be expended exclusively for the benefit of each zone, ensuring a direct relationship between assessments collected and services delivered. The DSFP will maintain clear accounting of funds so that all revenues are used solely to provide services that confer special benefits to parcels within each benefit zone. This structure safeguards against the redistribution or commingling of funds across zones, and ensures that each benefit zone receives services proportionate to the assessments it generates.

In addition to the base services provided above, the DCBD will also undertake the responsibility of servicing and programming Embarcadero Park upon completion (estimated in 3 years). The estimated budget for servicing and programming the Embarcadero Park is shown in the following table. These expenditures are in addition to the budget listed above and estimated to begin in Year 3 (FY 28/29).

EXPENDITURES	TOTAL	% of Budget
Clean, Safe, and Placemaking	\$835,000	33.40%
Events and Activation	\$1,215,000	48.60%
Management and Contingency	\$450,000	18.00%
Total Expenditures	\$2,500,000	100.00%
REVENUES		
CBD Assessments	\$1,814,273	72.57%
Other Revenues (1)	\$685,727	27.43%
Total Revenues	\$2,500,000	100.00%

(1) Other non-assessment funding to cover the cost associated with general benefit.

Budget Adjustments

The services proposed for year one of the renewal term are the same services that are proposed for subsequent years. Assessment rates may increase by up to 5% annually to account for changes in the cost of providing the DCBD services described above. Any annual adjustment to assessment rates will be reviewed and approved by the DCBD Owners' Association (the Downtown SF Partnership) and the Board of Supervisors, in accordance with the requirements of Article 15. The cost of DCBD improvements and activities may vary in any given year depending on market conditions and the cost of providing those services. Expenditures for each of the line items may be adjusted up or down 10% between them to continue the same level of service. The DCBD Owners' Association (the Downtown SF Partnership) shall determine budget adjustments.

10-Year Maximum Budget

The following table illustrates the DCBD's maximum annual budget for the 10-year renewal term based on the Year 1 inventory of development and adjusting it by the maximum 5% increase for all DCBD services. In subsequent years, if the addition of new development adds assessable square footage it will increase the DCBD budget to account for the additional services needed.

The table also allows for the addition of Park Overlay services as early as Year 3. The determination on when to add the Park Overlay would be up to the Downtown SF Partnership in concert with the City of San Francisco.

EXPENDITURES	Year 1	Year 2	Year 3	Year 4	Year 5
Clean, Safe & Placemaking	\$7,850,000	\$8,242,500	\$8,654,625	\$9,087,356	\$9,541,724
District Identity, Economic Development & Advocacy	\$1,610,000	\$1,690,500	\$1,775,025	\$1,863,776	\$1,956,965
Management & Contingency	\$1,875,557	\$1,969,335	\$2,067,802	\$2,171,192	\$2,279,751
<i>Park Overlay (starting Year 3)</i>	\$0	\$0	\$2,500,000	\$2,625,000	\$2,756,250
Total Expenditures	\$11,335,557	\$11,902,335	\$14,997,452	\$15,747,324	\$16,534,690
REVENUES					
CBD Assessments	\$11,052,168	\$11,604,776	\$14,199,288	\$14,909,253	\$15,654,715
Other Revenues	\$283,389	\$297,558	\$798,163	\$838,072	\$879,975
Total Revenues	\$11,335,557	\$11,902,335	\$14,997,452	\$15,747,324	\$16,534,690

EXPENDITURES	Year 6	Year 7	Year 8	Year 9	Year 10
Clean, Safe & Placemaking	\$10,018,810	\$10,519,751	\$11,045,738	\$11,598,025	\$12,177,926
District Identity, Economic Development & Advocacy	\$2,054,813	\$2,157,554	\$2,265,432	\$2,378,703	\$2,497,638
Management & Contingency	\$2,393,739	\$2,513,426	\$2,639,097	\$2,771,052	\$2,909,604
<i>Park Overlay</i>	\$2,894,063	\$3,038,766	\$3,190,704	\$3,350,239	\$3,517,751
Total Expenditures	\$17,361,425	\$18,229,496	\$19,140,971	\$20,098,019	\$21,102,920
REVENUES					
CBD Assessments	\$16,437,451	\$17,259,324	\$18,122,290	\$19,028,404	\$19,979,824
Other Revenues	\$923,974	\$970,173	\$1,018,681	\$1,069,615	\$1,123,096
Total Revenues	\$17,361,425	\$18,229,496	\$19,140,971	\$20,098,019	\$21,102,920

Any accrued interest or delinquent payments will be expended in the above categories.

The cost of DCBD services and activities may vary in any given year depending on market conditions and the cost of providing those services. Expenditures within Management Plan budget categories may be increased or decreased by up to 10% to maintain the same level of service, as determined by the Owners' Association Board of Directors (i.e. Downtown SF Partnership). Any annual budget surplus—including those resulting from cost-saving measures, unexpected expense reductions, or unanticipated increases in revenue—will be carried forward into the following year's budget. The budget will be adjusted accordingly, consistent with this Management Plan, to account for carried-forward surpluses and to ensure that funds are expended in a timely manner and in compliance with applicable State laws and City policies. Any change in line-item expenditures and/or budget surplus will be approved by the Owners' Association Board of Directors and submitted in the annual report, pursuant to Section 36650 of the State Law.

DCBD Renewal: DCBD funds, which may consist of rollover funds, may be used for the subsequent district renewal.

Bond Issuance: No bonds will be issued to finance improvements.

Section 6: Assessment Methodology

General

This Management District Plan provides for the levy of assessments for the purpose of providing activities that specially benefit real property in the DCBD. These assessments are not taxes for the general benefit of the City but are assessments that pay for activities that convey special benefits to each individual assessed parcel.

Assessment Factors

Zones 1 and 2

The assessments in Zones 1 and 2 are based on building square footage for developed parcels and lot square footage for vacant and/or undeveloped parcels. These land use factors are an equitable way to identify the proportional special benefit that each of the assessed parcels receive. Both factors, building square footage and lot square footage for empty parcels, account for the usable space of the property that receive special benefit from the services provided.

Building square footage is defined as the total building square footage as determined by the outside measurements of a building. The gross building square footage is taken from the County Assessor's records.

Lot square footage is defined as the total amount of area within the boundaries of the parcel. The boundaries of a parcel are defined on the County Assessor parcel maps.

Zone 3

Assessments in Zone 3 are based on linear street frontage along The Embarcadero which is owned by the Port. Because of the unique nature of the Port parcels, the services will be deployed solely along The Embarcadero. Therefore linear street frontage is the most equitable way to assess special benefit within Zone 3.

Linear street frontage is defined as the number of linear feet of each parcel that directly fronts The Embarcadero, taken from the County Assessor's parcel maps.

Benefit Units

Using the benefit zones and assessment factors described above, benefit units are assigned to each specially benefitted parcel reflective of each parcel’s building square footage or lot square footage for Zones 1 and 2, and linear frontage for Zone 3. The total number of benefit units in the DCBD are as follows:

Benefit Zone	Benefit Units	
	Building or Lot SF	Linear Feet
Zone 1 – Downtown	43,492,600	
Zone 2 – Embarcadero	3,897,152	
Zone 3 – Portside		3,228
TOTAL:	47,389,752	3,228

Assessment Methodology

To ensure the assessments are fair, each parcel will be assessed for the DCBD services at a rate proportionate to the special benefits received. Only special benefits are assessable, and these benefits must be separated from any general benefits.

As required by the State Constitution Article XIID Section 4(a), the general benefits of an assessment district must be quantified and separated out so that the cost of the activities that are attributed to general benefit are deducted from the cost assessed against each specially benefitted parcel. General benefits are benefits from the DCBD activities and improvements that are not special in nature, are not “particular and distinct” and are not over and above the benefits that other parcels receive. The attached Engineer’s Report has calculated that 2.5% of the DCBD base activities may be general in nature and will be funded from sources other than special assessments, and has approved the higher general benefit contribution as sufficient to cover the general benefits and ensure proportionality of the assessments that will potentially be collected for the overlay services. see Section E of the Engineer’s Report for discussion of special and general benefits.

Calculation of Assessments

Based on the assessment budget, benefit zone, and assessable benefit units, all of which are discussed above, the following tables illustrate the maximum first year annual assessment per assessable benefit unit. Note, assessment rates are rounded off to the fourth decimal place and a parcel’s assessment may vary slightly when calculated using the assessment rates below.

Benefit Zone Adjustments

The assessments are adjusted to reflect anticipated service frequencies within each of three benefit zones:

- Zone 1 includes the core area of the DCBD and provides the highest frequency of all the DCBD activities.

- Zone 2 includes parcels east of Zone 1 to The Embarcadero and will receive 50% of the clean, safe and placemaking activities as Zone 1.
- Zone 3 includes all parcels owned by the Port between Broadway and Howard Street and will receive unique levels of services such as Safe and Placemaking activities along with supporting District Identity, Economic Development, and Advocacy activities and management and administration.

The resulting assessment calculation by service and benefit zone follows:

Assessment by Service	Per Building or Lot Sq.Ft.		Per Linear Foot
	Zone 1	Zone 2	Zone 3
Clean, Safe and Placemaking	\$0.1569	\$0.0785	\$163.09
District Identity, Economic Development, Advocacy, Program Management	\$0.0667	\$0.0667	\$110.23
Total Per Foot:	\$0.2236	\$0.1452	\$273.32

Assessment Formulae

An individual parcel’s annual assessment can be calculated in three steps.

1. Determine the parcel’s benefit zone and land use, which establishes the applicable assessment rate
2. Identify the parcel’s property variable (building square footage, lot square footage, or linear street frontage)
3. Multiply the property variable by the applicable assessment rate to determine the annual parcel assessment

PHASE 1 - BASE ASSESSMENT

Zones 1 and 2

For parcels located in Zones 1 and 2, the annual assessment is calculated as follows:

(Parcel Building Square Footage OR Parcel Lot Square Footage)

×

Assessment Rate

=

Total Annual Parcel Assessment

Zone 3

For parcels located in Zone 3 (Portside), the annual assessment is calculated as follows:

(Parcel Linear Street Frontage along The Embarcadero)

×

Assessment Rate

=

Total Annual Parcel Assessment

The base DCBD assessment described above applies during Phase One and will remain in effect until the fiscal year in which the Park Overlay is implemented.

Sample Parcel Assessments

Zone 1 - Downtown

To calculate the assessment for a parcel in Zone 1 with 100,000 building square feet, its total parcel assessment is calculated as follows:

$$100,000 \times \$0.2236 = \$22,360 \text{ total annual parcel assessment.}$$

Zone 2 - Embarcadero

To calculate the assessment for a parcel in Zone 2 with 100,000 building square feet, its total parcel assessment is calculated as follows:

$$100,000 \times \$0.1452 = \$14,520 \text{ total annual parcel assessment.}$$

Zone 3 - Portside

To calculate the assessment for a parcel in Zone 3 with 100 linear feet, its total parcel assessment is calculated as follows:

$$100 \times \$273.32 = \$27,332 \text{ total annual parcel assessment.}$$

PHASE 2 - PARK OVERLAY ASSESSMENT

In addition to the activities described above, the DCBD may take on the responsibility of providing supplemental operating and programming assistance following the potential completion of the Embarcadero Park (“Park”), as described in Section 4. The Park will be strategically located in the DCBD boundary and will enable the DCBD to provide further services to specially benefit all parcels within the DCBD as well as certain parcels outside the DCBD boundary.

As part of the effort to determine an appropriate benefit assessment structure for the surrounding parcels that will benefit from the overlay services, P.U.M.A. undertook an Economic Impact Assessment that evaluated measurable benefits resulting from urban park activations located in downtowns throughout the United States. The Economic Impact Assessment (attached as Exhibit E), provides the following key conclusions that shape the recommended assessment overlay approach for Embarcadero Park:

- Research shows that urban parks uplift property values in surrounding neighborhoods and commercial districts. The greatest value to commercial and residential property is within 1/8-mile of the park, with property values increasing by at least 3-5%, with greater impacts for the most transformative park projects.

- While benefits diminish the further property is located in proximity to a park, special benefit is evidenced within a 5- to 10-minute walkshed, or up to 1/4 to 1/2 mile.
- Parks and green space can attract new residents and businesses. Open space is a “top five driver” for corporate site selection and selling point for return-to-work.
- Expect premiums for office and residential spaces in close proximity, especially units overlooking the park.
- Increased foot traffic brings more spending, supports retailers, and increases sales tax revenue.

Park Proximity Benefit Factors: The assessment methodology uses proximity to the Park as the way to allocate special benefit to each parcel. The special benefits of the Park are allocated to three benefit zones: Park A 1/8-mile, Park B 1/4-mile, and Park C the remainder of the DCBD, with Park A 1/8-mile receiving the greatest benefit. To account for the diminishing benefit from the park, the distinct proximities are weighted as follows:

- Park A: 1/8 mile – 4x benefit factor
- Park B: 1/4 mile – 2x benefit factor
- Park C: Remainder of the DCBD – 1x benefit factor

Using those distances from the periphery of the Park as the allocation of special benefit includes parcels not only within the DCBD boundary but also parcels outside the district boundary. All parcels within the DCBD boundary receive special benefit and will be assessed accordingly, likewise the parcels outside the district boundary need to be identified and assigned an amount equal to the benefits they receive. Since the parcels outside the district boundary will not be individually assessed, the amount of the budget allocated to these parcels is considered general benefit and must be deducted from the budget so that the parcels within the DCBD boundary are only assessed for the special benefits they receive.

Zones 1 and 2 Park Calculation

Using the same benefit factors for all other DCBD activities for Zones 1 and 2, i.e. building or lot square footage, the following table illustrates the assessable square footages for Zones 1 and 2 as well as those parcels that are outside the district boundary that are the general benefit parcels. Those benefit factors are then multiplied by the “proximity benefit factor” discussed above to equal the weighted total of assessable units.

Park Benefit Zones	DCBD Parcels	General Benefit Parcels	TOTAL	Weighted Factor	Weighted TOTAL
Park A: 1/8-mile	8,380,916	2,569,145	10,950,061	x 4	43,800,243
Park B: 1/4-mile	8,379,870	5,692,862	14,072,732	x 2	28,145,464
Park C: remainder of DCBD	30,628,966	0	30,628,966	x 1	30,628,966
TOTAL	47,389,752	8,262,007	55,651,759		102,574,674

The estimated Embarcadero Park budget is \$2,500,000, of which \$2,300,000 is allocated to Zones 1 and 2 as well as the general benefit parcels. The other \$200,000 is allocated to Zone 3 which is based on Zone 3’s proportionate share of the special benefits. This \$200,000 will not be funded via an assessment on the Port, due to the unique nature of Port property which is subject to public trust requirements and the services that Port already will be providing. Instead this amount will be added to the general benefit portion. In total approximately 27.43% (\$685,727) of the Park Overlay budget will be funded from sources other than special assessments, which is more than sufficient to cover the Port’s share as well as the general benefits, ensuring that the remaining property owners’ assessments will remain proportionate to the special benefits they receive.

To calculate the assessment rates for each of the Park Benefit Zones is to divide the Park budget, \$2,300,000, by the total assessable weighted square feet, 102,574,674. The table below illustrates the assessment rates and assessment revenue for each Park Benefit Zone.

Park Benefit Zones	Assessment Rate	DCBD Parcels	General Benefit Parcels	TOTAL
Park A rate:	\$0.0897	\$751,691	\$230,429	\$982,119
Park B rate:	\$0.0448	\$375,798	\$255,299	\$631,097
Park C rate:	\$0.0224	\$686,784	\$0	\$686,784
TOTAL:		\$1,814,273	\$485,727	\$2,300,000

In addition, Zone 3 – Portside parcels will also benefit and will also be assessed for the special benefits those parcels receive. However, since the methodology to assess Zone 3 parcels is based on linear street frontage the allocation of the Park budget assigned to Zone 3 (\$200,000) is allocated to the linear frontage that is within Park A for Park B benefit zone. The below table illustrates the assessable weighted linear frontage for Zone 3 – Portside parcels.

	Linear Feet	Weighted Factor	Weighted TOTAL
Park A: Frontage	1,880.07	x 4	7,520
Park B: Frontage	1,348.30	x 2	2,697
TOTAL:	3,228.37		10,217

To calculate the assessment rates for Zone 3 – Portside parcels is to divide the \$200,000 Park budget by the total assessable weighted linear feet, 10,217. The table below illustrates the assessment rates for each Park Benefit Zone.

	Assessment Rate
Park A: Frontage	\$78.30
Park B: Frontage	\$39.15

Note: Zone 3 parcels are all owned by the Port of San Francisco. Services and assessments for the Portside zone will be based on the unique nature of the Port’s property, which is subject to public trust requirements, and the existing services that Port already provides.

Parcels in Zones 1 and 2 will be assessed for both the DCBD base assessments plus the Park Overlay assessments. The park assessment will be calculated using the same property variables described above, with the applicable park proximity rate determined by the parcel’s distance from the park.

An individual parcel’s park overlay annual assessment can be calculated in three steps.

1. Determine the parcel’s proximity to Embarcadero Park (Park A, Park B, or Park C). This proximity zone establishes the applicable park overlay assessment rate
2. Identify the parcel’s property variable (building square footage, lot square footage, or linear street frontage)
3. Multiply the property variable by the applicable park overlay assessment rate to determine the park overlay annual parcel assessment

For parcels in Benefit Zones 1 and 2, the park overlay assessment is calculated as follows:

$$\begin{aligned} & \text{(Parcel Building Square Footage OR Parcel Lot Square Footage)} \\ & \quad \times \\ & \quad \text{Park Overlay Assessment Rate} \\ & \quad = \\ & \quad \text{Park Overlay Assessment} \end{aligned}$$

As already noted, Zone 3 Port parcels will not pay an assessment for the Park Overlay. The estimated \$200,000 that would have been collected from the Port will be added to the general benefit and funded from sources other than the special assessment collected from parcels in Zones 1 and 2.

Total Annual Parcel Assessment

1. Calculate the Base Parcel Assessment using the applicable DCBD benefit zone and assessment rate.
2. Calculate the Park Overlay Assessment using the parcel’s proximity to Embarcadero Park and the applicable park overlay assessment rate.
3. Add the Base Parcel Assessment and the Park Overlay Assessment together to determine the parcel’s total annual assessment.

$$\begin{aligned} & \text{(Base Parcel Assessment + Park Overlay Assessment)} \\ & \quad = \\ & \quad \text{Total Annual Parcel Assessment} \end{aligned}$$

Existing City Services

The Board of Supervisors, by adopting this plan, will confirm its intention to ensure an existing level of services in the District equivalent to the level that is being provided elsewhere in the City. Assessment funds will pay for services that are above and beyond those services provided by the City. If the Embarcadero park project is completed, the City will further document and establish the baseline level of services that will be provided.

Rationale for Public Property Assessments

Proposition 218 provides that assessments must be based on the special benefits received by the assessed parcels, including government and public use parcels. Publicly owned parcels specially benefit from the DCBD activities as they make each assessed parcel cleaner, safer, more attractive, and economically vibrant. Specifically, these parcels specially benefit from: removing graffiti from their buildings, patrolling their sidewalks, connecting the homeless to available resources, cleaning up any debris or trash, pressure washing the sidewalks, beautifying the public rights-of-way, and increasing business development. As noted above, the Port's share of the assessments will be funded via the DSFP, ensuring that private property owners are not assessed in excess of their fair share of the costs.

Annual Assessment Adjustments

During the 10-year term both the base assessments as well as the Park Overlay assessments will be subject to an annual increase of up to 5% per year to address changes in the cost of providing services. Assessment budgets may also increase based on development in the DCBD. The Maximum Annual Assessments for the base assessments are shown below:

	Zone 1	Zone 2	Zone 3
Year 1	\$0.2236	\$0.1452	\$273.32
Year 2	\$0.2348	\$0.1524	\$286.99
Year 3	\$0.2465	\$0.1600	\$301.34
Year 4	\$0.2589	\$0.1680	\$316.40
Year 5	\$0.2718	\$0.1764	\$332.22
Year 6	\$0.2854	\$0.1853	\$348.83
Year 7	\$0.2997	\$0.1945	\$366.27
Year 8	\$0.3146	\$0.2042	\$384.59
Year 9	\$0.3304	\$0.2145	\$403.82
Year 10	\$0.3469	\$0.2252	\$424.01

Park Overlay Assessments: To include the additional assessments for the Park, the table below illustrates the impact of including the Park assessments, beginning in Year 3. Like the DSFP assessments, the Park Overlay assessments are also subject to the annual increase up to 5%, as shown below in the following table. *Note: these rates are in addition to the rates listed above.*

	Year 1	Year 2	Year 3	Year 4	Year 5
Park A rate:					
Zones 1 & 2	\$0.0000	\$0.0000	\$0.0897	\$0.0942	\$0.0989
Zone 3	\$0.0000	\$0.0000	\$78.3000	\$82.2150	\$86.3258
Park B rate:					
Zones 1 & 2	\$0.0000	\$0.0000	\$0.0448	\$0.0471	\$0.0494
Zone 3	\$0.0000	\$0.0000	\$39.1500	\$41.1075	\$43.1629
Park C rate:					
Zones 1 & 2	\$0.0000	\$0.0000	\$0.0224	\$0.0235	\$0.0247
Zone 3	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

	Year 6	Year 7	Year 8	Year 9	Year 10
Park A rate:					
Zones 1 & 2	\$0.1038	\$0.1090	\$0.1145	\$0.1202	\$0.1262
Zone 3	\$90.6420	\$95.1741	\$99.9328	\$104.9295	\$110.1760
Park B rate:					
Zones 1 & 2	\$0.0519	\$0.0545	\$0.0572	\$0.0601	\$0.0631
Zone 3	\$45.3210	\$47.5871	\$49.9664	\$52.4647	\$55.0880
Park C rate:					
Zones 1 & 2	\$0.0260	\$0.0273	\$0.0286	\$0.0300	\$0.0316
Zone 3	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

DCBD Guidelines

Time and Manner for Collecting Assessments

As provided by State Law, the District assessment will appear as a separate line item on annual property tax bills prepared by the County of San Francisco. The City of San Francisco and/or the DCBD may direct bill the first year's assessment for all property owners and may direct bill any property owners whose special assessment does not appear on the tax rolls for each year of the DCBD term.

The assessments shall be collected at the same time and in the same manner as for the ad valorem property tax paid to the County of San Francisco. These assessments shall provide for the same lien priority and penalties for delinquent payment as is provided for the ad valorem property tax.

However, assessments may be billed directly by the City for the first fiscal year of operation or for changes to assessments that occur during an assessment year and are prorated for a part of the year, and then by the County for all subsequent years. Any delinquent assessments owed for the first year will be added to the property tax roll for the following year as delinquent.

These assessments shall provide for the same lien priority and penalties for delinquent payment as is provided for the ad valorem property tax. The property owner means any person shown as the owner/taxpayer on the last equalized assessment roll or otherwise known to be the owner/taxpayer by the County. The City of San Francisco and/or the DCBD is authorized to collect any assessments not placed on the County tax rolls, or to place assessments, unpaid delinquent assessments, or penalties on the County tax rolls as appropriate to implement this Management District Plan.

Disestablishment

State law provides for the disestablishment of a DCBD pursuant to an annual process. The 30-day period begins each year on the anniversary day that the Board of Supervisors first establishes the DCBD. Within this annual 30-day period, if the owners of real property who pay more than 50% of the assessments levied submit a written petition for disestablishment, the DCBD may be dissolved by the Board of Supervisors. The Board of Supervisors must hold a public hearing on the proposed disestablishment before voting on whether to disestablish the DCBD.

Duration

The DCBD will have a 10-year term commencing January 1, 2027, through June 30, 2036. Expenditure of those collected assessments can continue for up to six months after the end of the assessment collection period (December 31, 2036). Any major modifications or new or increased assessments during the term of the DCBD that are not consistent with the provisions of the original Management District Plan will require a new mail ballot process.

Future Development

As a result of continued development, the DCBD may experience the addition or subtraction of assessable footage for parcels included and assessed within the DCBD boundaries. Parcels with a change in the building square or lot square footage need to provide notice of the change to the District by April 1st of each year. The future year's assessments will reflect the change.

Implementation Timeline

DCBD is expected to be renewed by July 2026 for inclusion of parcel assessments on the County of San Francisco 2026/27 tax roll with an implementation date of the Management District Plan on January 1, 2027. Consistent with State law, the DCBD will have a 10-year life through December 31, 2036.

Section 7: CBD Governance

Board of Supervisors: Following the submission of petitions from property owners representing more than 30% of the assessments to be paid, the Board of Supervisors, upon holding a public hearing on the proposed CBD, may renew the CBD. The CBD is renewed by a Board of Supervisors resolution, including the levy of an assessment on property, if the assessment is first approved by parcel owners in a balloting process.

Downtown CBD Owners' Association

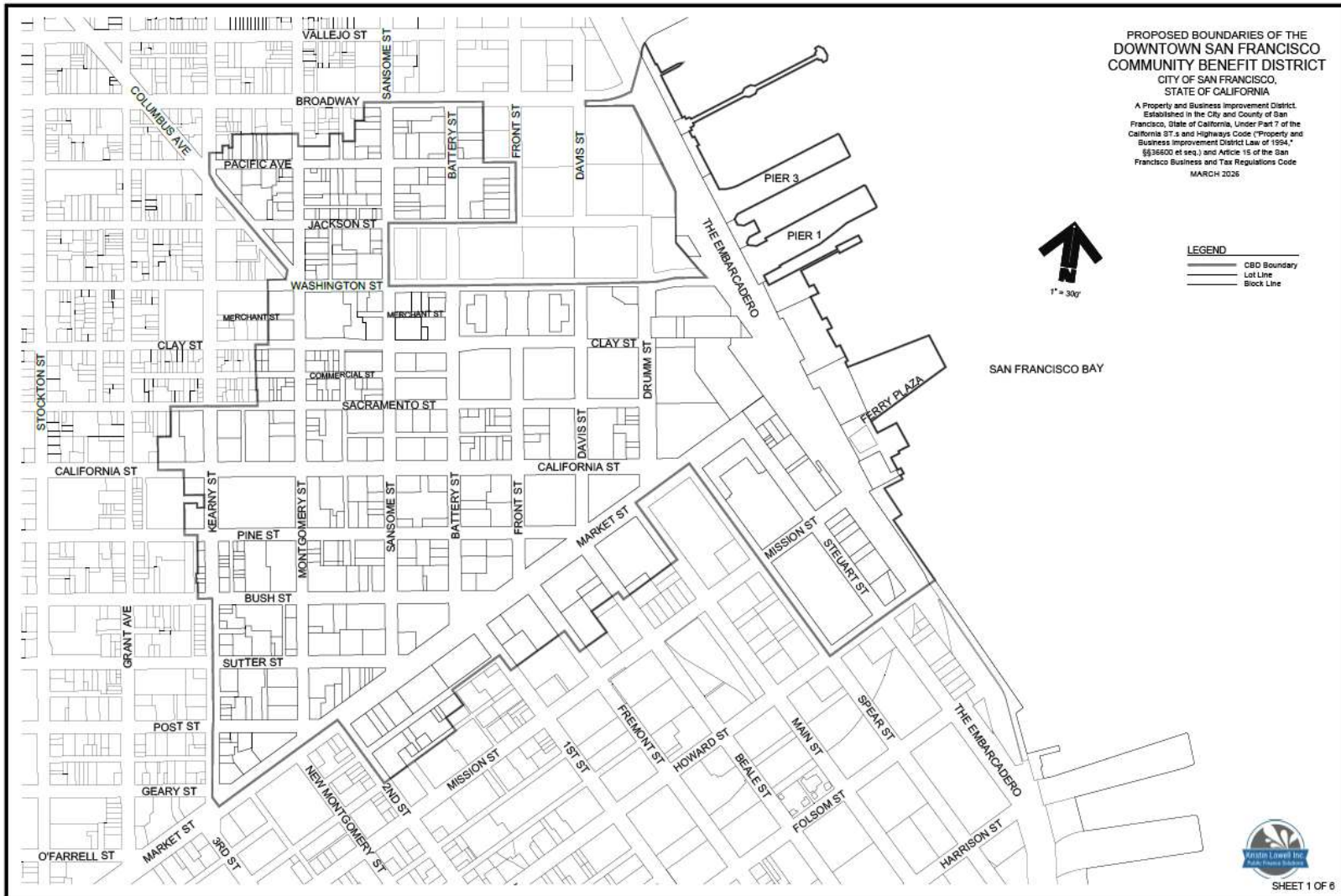
For the Downtown CBD, DBA Downtown SF Partnership, an existing 501(c)3 California non-profit corporation, shall continue to serve as the DCBD Owners' Association. The role of the Owner's Association is consistent with similar districts and downtown management organizations throughout California and the nation. The Owner's Association determines budgets and monitors service delivery. As part of the Management Plan, the Owner's Association will contract with the Downtown SF Partnership to deliver day-to-day DCBD services in order to:

- Reduce overall administrative costs
- Leverage DCBD funds with other resources and capabilities provided by the Downtown SF Partnership
- Eliminate the potential for duplication of enhanced services and activities
- Ensure that downtown is represented by a unified private sector voice, thereby maximizing downtown's influence in policies and civic affairs.

The Owners' Association Board of Directors is subject to disclosure and notification guidelines set by the Ralph M. Brown Act and California Public Records Act when conducting DCBD business.

The DCBD Owner's Association will have a 13-to-31-member board of directors, which may include; at least 51% (or a majority) of property owner representation, at least 20% of non-property owner representation. Examples of non-property owner representation may include businesses or corporations, condos owners, and non-profits. Representatives must reside or operate within the district boundary and pay the CBD assessments. The board may establish advisory committees, councils, ad-hoc or working groups as needed. Board directors serve two-year terms and are elected by the board with a slate recommended by a nominating committee. Core responsibilities include determining the annual budget and assessment adjustments, monitor service delivery, collaborate with the President & CEO on setting strategic vision, supporting the mission and goals of the organization, and fundraising.

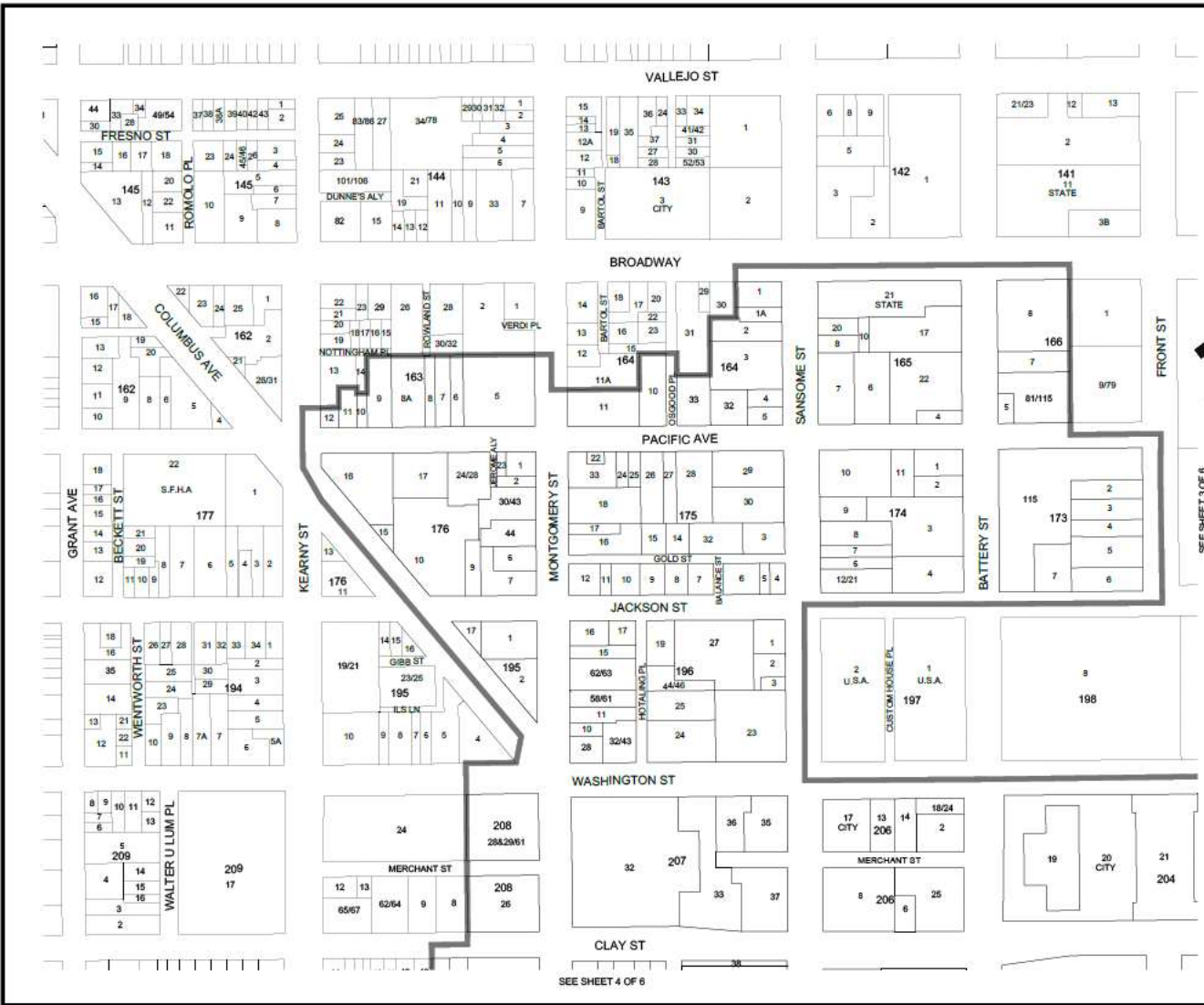
EXHIBIT A: Detailed Parcel Maps

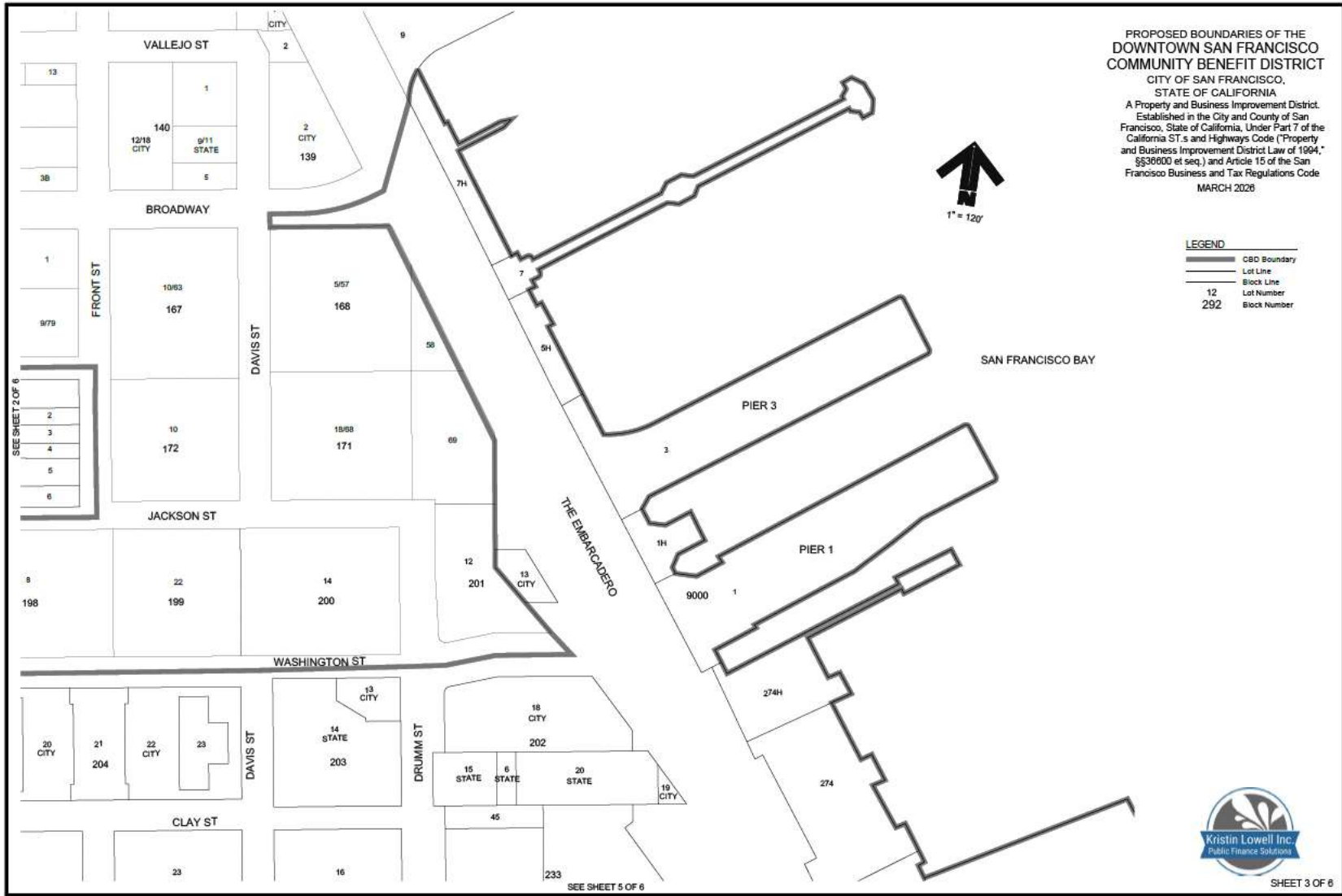


PROPOSED BOUNDARIES OF THE
**DOWNTOWN SAN FRANCISCO
 COMMUNITY BENEFIT DISTRICT**
 CITY OF SAN FRANCISCO,
 STATE OF CALIFORNIA
 A Property and Business Improvement District.
 Established in the City and County of San
 Francisco, State of California, Under Part 7 of the
 California ST.s and Highways Code ("Property
 and Business Improvement District Law of 1994,"
 §§36000 et seq.) and Article 15 of the San
 Francisco Business and Tax Regulations Code
 MARCH 2026

LEGEND

	CBD Boundary
	Lot Line
	Block Line
12	Lot Number
292	Block Number

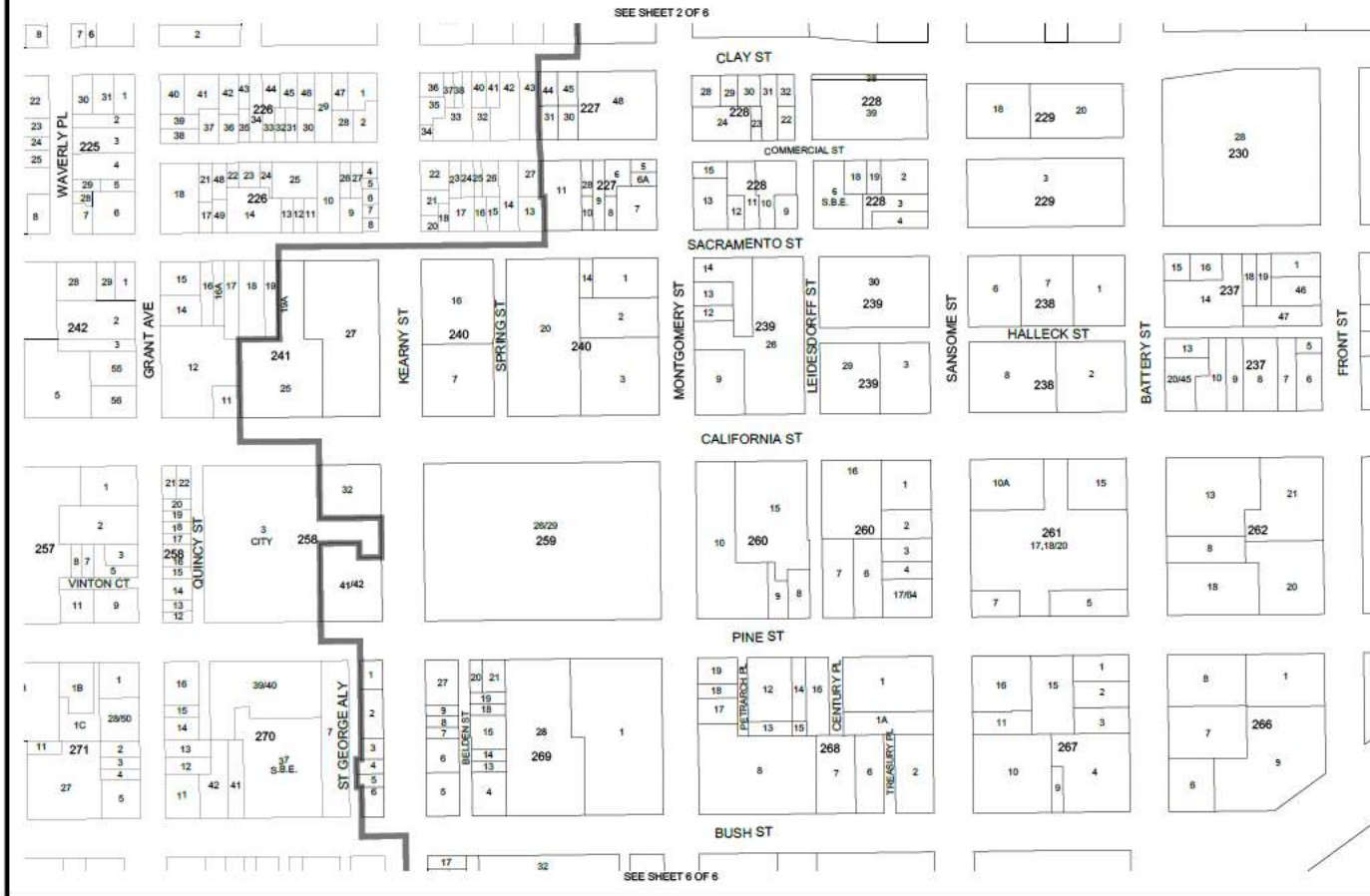







PROPOSED BOUNDARIES OF THE
DOWNTOWN SAN FRANCISCO
COMMUNITY BENEFIT DISTRICT

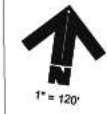
CITY OF SAN FRANCISCO,
STATE OF CALIFORNIA

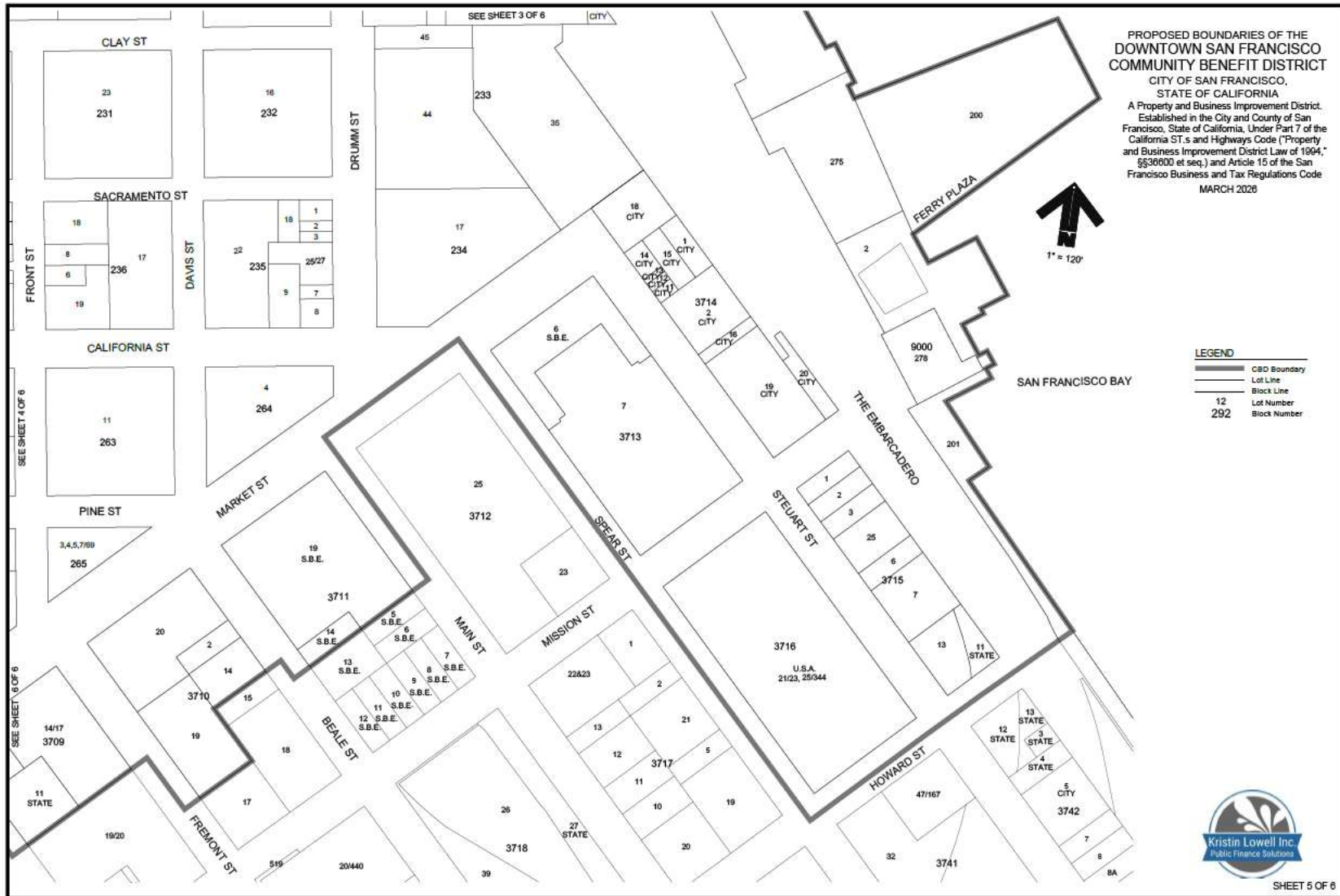
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LEGEND

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MARCH 2026



Downtown San Francisco Community Benefit District Engineer's Report



**San Francisco, California
April 2026**

Prepared by:
Kristin Lowell Inc.

*Prepared pursuant to:
Article XIII D of the California State Constitution and the State of California Property and Business
Improvement District Law of 1994 as augmented by Article 15A of the San Francisco Business and
Tax Regulations Code to authorize a Community Benefit District*

TABLE OF CONTENTS

ENGINEER'S STATEMENT	1
ENGINEER'S REPORT:	
SECTION A: Legislative and Judicial Review	2
SECTION B: Improvements and Activities	5
SECTION C: Benefitting Parcels	6
SECTION D: Proportional Benefits	11
SECTION E: Special and General Benefits	14
SECTION F: Cost Estimate	20
SECTION G: Apportionment Method	23
ATTACHMENT A: Assessment Roll	

ENGINEER'S STATEMENT

This Report is prepared pursuant to Article XIID of the California State Constitution (Proposition 218) and the State of California Property and Business Improvement District Law of 1994 as augmented by Article 15A of the San Francisco Business and Tax Regulations Code.

The Downtown Community Benefit District ("DCBD") will provide activities either currently not provided or that are above and beyond what the City of San Francisco provides. These activities will specially benefit each individual assessable parcel in the DCBD. Every individual assessed parcel within the DCBD receives special benefit from the activities identified under Section B of this Report. Only those individual assessed parcels within the DCBD receive the special benefit of these proposed activities.

The duration of the renewed DCBD is ten (10) years, commencing January 2027 and ending December 31, 2036. An estimated budget for the DCBD improvements and activities is set forth in Section D. Assessments will be subject to an annual increase of up to 5% per year as determined by the Owners' Association. Assessment increases must stay between 0% and 5% in any given year. Funding for the DCBD improvements and activities shall be derived from a property-based assessment of each specially benefitted parcel in the DCBD. A detailed description of the methodology for determining the proportional special benefit each individual assessable parcel receives from the service and the assessment for each parcel is set forth in Section E.

I hereby certify to the best of my professional knowledge that each of the identified assessable parcels located within the DCBD will receive a special benefit over and above the benefits conferred to those parcels outside of the DCBD boundary and to the public at large and that the amount of the proposed special assessment is proportional to, and no greater than the special benefits received.



Respectfully submitted,

A handwritten signature in blue ink that reads "Terrance E. Lowell".

Terrance E. Lowell, P.E.

SECTION A: LEGISLATIVE AND JUDICIAL REVIEW

Property and Business Improvement District Law of 1994

The State Law as augmented by Article 15A of the San Francisco Business and Tax Regulations Code ("Article 15A")¹ is the legislation that authorizes the City to levy assessments upon the real property for the purposes of providing improvements and activities that specially benefit each individual assessed parcel in the DCBD. The purpose of the DCBD is to encourage commerce, investment, and business activities. To meet these goals DCBDs typically fund activities and improvements, such as enhanced safety and cleaning. Unlike other assessment districts which fund the construction of public capital improvements or maintenance thereof, DCBDs provide activities and improvements to promote the economic revitalization and physical maintenance of the business districts of its cities in order to create jobs, attract new businesses, and prevent the erosion of the business districts. The improvements and activities funded through the DCBD are over and above those already provided by the City within the DCBD's boundaries. Each of the DCBD activities or improvements is intended to increase building occupancy and lease rates, to encourage new business development, attract businesses that benefit the parcels, and improve the economic vitality of parcels.

Specifically, the State Law defines "Improvements" and "Activities" as follows:

*"Improvement" means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years..."*²

"Activities" means, but is not limited to, all of the following that benefit businesses or real property in the district:

- (a) Promotion of public events.*
- (b) Furnishing of music in any public place within the district.*
- (c) Promotion of tourism within the district.*
- (d) Marketing and economic development, including retail retention and recruitment.*
- (e) Providing safety, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.*
- (f) Other services provided for the purpose of conferring special benefit upon assessed real property or specific benefits upon assessed businesses located in the district.*³

As of July 19, 2022, the State Law, Section 36615.5 (b), was amended to further define special benefit as it relates to the improvements and activities these districts provide. Specifically, the

¹ Article 15A of the San Francisco Business and Tax Regulations Code: Public Realm Landscaping, Improvement and Maintenance Assessment Districts ("Community Benefit Districts"), http://www.amlegal.com/nxt/gateway.dll?f=templates&fn=default.htm&vid=amlegal:sanfrancisco_ca

² California Streets and Highways Code, Section 36610.

³ California Streets and Highways Code, Section 36606.

amendment states: "Special benefit also includes, for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefits does not make the benefits general."⁴

Article XIID of the State Constitution

In 1996, California voters approved Proposition 218, codified in part as Article XIID of the State Constitution. Among other requirements, Article XIID changes the way local agencies enact local taxes and levy assessments on real property. It states, in relevant part, that:

(a) An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel. Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit.

(b) All assessments shall be supported by a detailed engineer's report prepared by a registered professional engineer certified by the State of California.⁵

Section 2(i) of Article XIID States in relevant part:

"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."⁶

Judicial Guidance

Since the enactment of Article XIID, the courts have rendered opinions regarding various aspects of Article XIID. The notable portion of a case that applies to DCBDs (CBDs) in particular is noted below.

"The engineer's report describes the services to be provided by the DCBD [i.e. the DCBD]; (1) security, (2) streetscape maintenance (e.g., street sweeping, gutter cleaning, graffiti

⁴ California Streets and Highways Code, Section 36615.5(b)

⁵ Section 4, Article XIID of the State Constitution.

⁶ Section 2 (i), Article XIID of the State Constitution.

removal), and (3) marketing, promotion, and special events. They are all services over and above those already provided by the City within the boundaries of the DCBD. And they are particular and distinct benefits to be provided only to the properties within the DCBD, not to the public at large—they 'affect the assessed property in a way that is particular and distinct from [their] effect on other parcels and that real property in general and the public at large do not share.'"⁷

The contents of this Engineer's Report are prepared in compliance with the above noted authorizing State Law as augmented, the State Constitution, and the judicial opinion.

⁷ *Dahms v. Downtown Pomona Property and Business Improvement District (2009) 174 Cal.App. 4th 708, 722.*

SECTION B: IMPROVEMENTS AND ACTIVITIES

The existing clean and safe services provided by the DCBD are foundational to the District, and bolstering these efforts is a key component of its renewal. Expansion of the District's placemaking and activation efforts, which currently rely on dwindling grant funding, and creation of an economic development program will equip the DCBD with the right tools to respond to the changing economic landscaping in downtown San Francisco. Based upon these recommendations the renewed DCBD will focus on; Clean, Safe and Placemaking, and District Identity, Economic Development, and Advocacy. See Section 4 of the attached Management District Plan for a complete detailed narrative of these DCBD activities.

Embarcadero Park

In addition to the activities mentioned above, the DCBD may also take on the responsibility of maintaining and programming the new Embarcadero Park once it is completed. Key to the success of the Embarcadero Park will be the provision of enhanced services to provide ongoing maintenance, public safety, programming, and activation. A variety of revenue sources are envisioned to support park management and activation, including City base level services, a philanthropic conservancy or foundation, and an assessment overlay within the DCBD. The overlay is incorporated into the current effort to renew and expand the DCBD, allowing DCBD to implement the overlay after park construction has been substantially completed.

The attached Management District Plan provides for the DCBD Owner's Association (the Downtown SF Partnership) to add the overlay assessment to finance supplemental cleaning and safety services above City baseline and regular programming and activations beginning as early as Year 2 of the renewed District. Adding the overlay will require the Downtown SF Partnership and its partners to develop a detailed management and activation plan, deployment schedule, and budget.

SECTION C: BENEFITTING PARCELS

District Boundary

The original DCBD boundary encompasses approximately 43 blocks in the core of Downtown San Francisco roughly bounded by Kearny Street on the west, Pacific Avenue and Sacramento Street on the north, The Embarcadero on the east, and Mission Street on the south as well as a couple blocks south of Market Street between Spear Street to Howard Street to The Embarcadero. Over the course of the last five years, the area north and east of the district boundary has expressed interest in receiving the DCBD services. The new DCBD district boundary will now include approximately 27 additional blocks adjacent to the existing district boundary between Sacramento Street to the south, Battery and Sansome Streets to the west, Jackson Street to Broadway to the north, Front Street and The Embarcadero to the east, as well as Portside parcels with frontage along The Embarcadero between Broadway and Howard Street for a total of 70 blocks.

Benefit Zones

Article XIID of the California Constitution requires that special assessments be levied according to the special benefit each individual parcel receives from the improvements. To match assessment rates to benefits, three benefit zones have been created within the District. Each zone receives a different level of services and a different level of special benefit. Each zone pays an assessment rate that reflects 100% of the special benefit received.

Zone 1 - Downtown

Includes all parcels that were in the original DCBD boundary as well as the expansion parcels north of Clay Street to Broadway. Zone 1 requires the highest level of services due to its high concentration of commerce, visitors, and public activity, where higher foot traffic and business density requires the highest level of DCBD services. Its services include but are not limited to; more coverage by the safe and clean team ambassadors, frequent pressure washing, and frequent attention to the public right of way and public spaces.

Zone 2 - Embarcadero

Includes all remaining parcels in the expansion area excluding the Portside parcels. Zone 2 is primarily focused around the Embarcadero Center and Embarcadero Park which both independently provide their own security and maintenance services.

Zone 3 - Portside

Includes all Portside parcels with frontage along both sides of The Embarcadero between Broadway and Howard Street. It also includes the Harry Bridges Plaza. Due to the high concentration of pedestrian traffic along the Embarcadero adjacent to the ports, Zone 3 parcels may receive a custom-level of service that is distinct from Zones 1 and 2 to reflect the unique nature of these parcels. Such services may consist of Safe and Placemaking activities along with supporting District Identity, Economic Development, and Advocacy activities and management and administration.

Services for the Portside zone will be based on the unique nature of Port property, which is subject to public trust requirements, and the existing services that Port already provides.

The DCBD boundary map and corresponding benefit zones in on the following page.

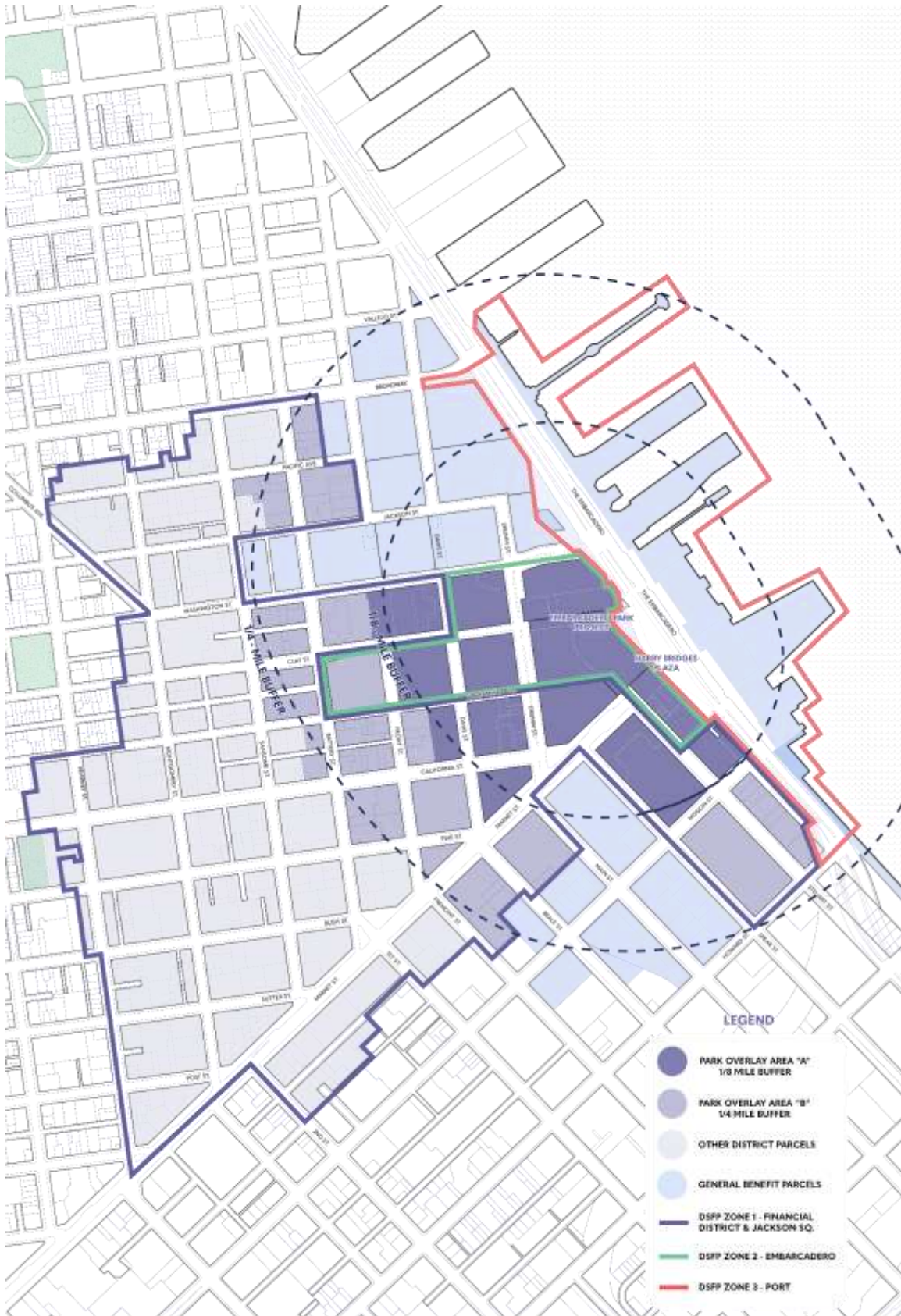


Park Overlay

As part of the effort to determine an appropriate benefit assessment structure for Embarcadero Park, the consultants undertook an Economic Impact Assessment that evaluated measurable benefits resulting from urban parks located in downtowns throughout the United States. The Economic Impact Assessment (attached to the Management District Plan) provides key conclusions that shape the recommended assessment overlay approach for Embarcadero Park.

Benefits from the park are projected to be distributed by proximity – the closer to the park, the greater the benefit. Three distinct geographies within the DCBD are identified – 1/8 mile from the periphery of the park, 1/4 mile from the periphery of the park, and remainder of the Downtown CBD. The special benefit of the Embarcadero Park is discussed in Section E, and the assessment methodology is discussed in Section G of this Report.

These distinct geographies and the properties impacted by the different proximities are illustrated on the map on the following page.



SECTION D: PROPORTIONAL BENEFITS

Methodology

Article XIIID Section 4(a) of the State Constitution states that “The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of the public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided.”

Determining the proportionate special benefit among the parcels of real property within the proposed assessment district which benefit from the proposed improvements, services, and activities is the result of a four-step process:

1. Defining the proposed activities,
2. Determining which parcels specially benefit from the proposed activities,
3. Determining the amount of special benefit each parcel receives,
4. Determining the proportional special benefit a parcel receives in relation to the amount of special benefit all other parcels in the DCBD receive.

Each identified parcel within the DCBD will be assessed based upon each parcel's unique characteristics in relationship to all other specially benefitted parcels' characteristics. Due to the proportionate special benefits received by each parcel from the DCBD services, each parcel will be assessed a rate which is commensurate with the amount of special benefits received.

Special Benefit Factors

Benefit Zones 1 and 2

The methodology to levy assessments upon real property in Benefit Zones 1 and 2 that receive special benefits from the DCBD improvements and activities is building square footage for developed parcels and lot square footage for vacant/undeveloped parcels. These land use factors are an equitable way to identify the proportional special benefit that each of the assessed parcels receive. Building square footage for developed parcels is relevant to the current use of a property and is also closely correlated to the potential pedestrian traffic from each developed parcel and the demand developed parcels have for the DCBD activities, whereas a vacant/undeveloped parcel's lot square footage reflects the long-term value implications of the improvement district.

Building square footage is defined as the total building square footage as determined by the outside measurements of a building. The gross building square footage is taken from the County Assessor's records.

Lot square footage is defined as the total amount of area within the boundaries of the parcel. The boundaries of a parcel are defined on the County Assessor parcel maps.

Benefit Zone 3

The methodology to levy assessments upon real property in Benefit Zone 3 that receive special benefits from the DCBD improvements and activities is linear street frontage along The Embarcadero. A parcel's linear street frontage is relevant to the street level usage of a parcel and the demand for the DCBD activities.

Linear street frontage is defined as the number of linear feet of each parcel that directly fronts The Embarcadero that will receive the DCBD activities.

Benefit Units

Using the three benefit zones and assessment factors described above we assign benefit units to each specially benefitted parcel. The total number of assessable benefit units in the DCBD are as follows:

Benefit Zone	Benefit Units	
	Building or Lot SF	Linear Feet
Zone 1 – Downtown	43,492,600	
Zone 2 – Embarcadero	3,897,152	
Zone 3 – Portside		3,228
TOTAL:	47,389,752	3,228

Benefit Units - Park Overlay

In addition to the activities described above, the DCBD may take on the responsibility of operating and programming the Embarcadero Park ("Park") once developed, as described in Section B. Consistent with the allocation of benefit units for Zones 1 and 2 as discussed above, the Park will use the same parcel characteristics, namely, building or lot square footage respective of whether the parcels are within the 1/4 mile, 1/8 mile or the remainder of the DCBD district parcels as well as the general benefit parcels outside the DCBD district boundary. To account for the diminishing benefit from the park, the distinct proximities are weighted as follows:

- Park A: 1/8 mile – 4x benefit factor
- Park B: 1/4 mile – 2x benefit factor
- Park C: Remainder of the DCBD – 1x benefit factor

Using those distances from the periphery of the Park as the allocation of special benefit includes parcels not only within the DCBD boundary but also parcels outside the district boundary. All parcels within the DCBD boundary receive special benefit and will be assessed accordingly, likewise the parcels outside the district boundary need to be identified and assigned an amount equal to

the benefits they receive. Since the parcels outside the district boundary will not be individually assessed, the amount of the budget allocated to these parcels is considered general benefit and must be deducted from the budget so that the parcels within the DCBD boundary are only assessed for the special benefits they receive.

Using the same benefit factors for all other DCBD activities, i.e. building or lot square footage, the following table illustrates the assessable square footages.

Park Benefit Zones	DCBD Parcels	General Benefit Parcels	TOTAL	Weighted Factor	Weighted TOTAL
Park A: 1/8-mile	8,380,916	2,569,145	10,950,061	x 4	43,800,243
Park B: 1/4-mile	8,379,870	5,692,862	14,072,732	x 2	28,145,464
Park C: remainder of DCBD	30,628,966	0	30,628,966	x 1	30,628,966
TOTAL	47,389,752	8,262,007	55,651,759		102,574,674

SECTION E: SPECIAL and GENERAL BENEFITS

Special Benefit Defined

State Law, Proposition 218, and judicial opinions require that assessments be levied according to the estimated special benefit each assessed parcel receives from the activities and improvements. Article XIII D Section 4(a) of the California Constitution in part states that “only special benefits are assessable”.

The State Law defines special benefit as “...for purposes of a property-based district, a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large. Special benefit includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed. Special benefit excludes general enhancement of property value.”⁸

As of July 19, 2022, the State Law, Section 36615.5 (b), was amended to further define special benefit as it relates to the improvements and activities these districts provide. Specifically, the amendment states: “‘Special benefit’ also includes, for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefit does not make the benefits general.”

Furthermore, the amendment (Section 36622(k)(3)) states: “In a property-based district, properties throughout the district may share the same special benefits. In a district with boundaries that define which parcels are to receive improvements, maintenance, or activities over and above those services provided by the city, the improvements, maintenance or activities themselves may constitute a special benefit. The city may impose assessments that are less than the proportional special benefit conferred but shall not impose assessments that exceed the reasonable costs of the proportional special benefit conferred. Because one or more parcels pay less than the special benefit conferred does not necessarily mean that other parcels are assessed more than the reasonable cost of their special benefit.”

Special Benefit Analysis – Zones 1, 2 and 3

All special benefits derived from the assessments outlined in this Report are for property-related activities that are specifically intended for and directly benefit each individual assessed parcel in the DCBD. The special benefit must affect the individual assessable parcel in a way that is particular and distinct from its effect on other parcels and that real property in general and the public at large do not share. No parcel's assessment shall be greater than the special benefits received.

⁸ California Streets and Highways Code, Section 36615.5(a)

Streets and Highways Code Section 36601(b) states that "Property and business improvement districts formed throughout this state have conferred special benefits upon properties and businesses within their districts and have made those properties and businesses more useful by providing the following benefits: (1) Crime reduction. A study by the Rand Corporation has confirmed a 12-percent reduction in the incidence of robbery and an 8-percent reduction in the total incidence of violent crimes within the 30 districts studied. (2) Job creation. (3) Business attraction. (4) Business retention. (5) Economic growth. (6) New investments."

The DCBD's goal is to fund activities and improvements to provide a cleaner and safer environment as outlined in Section B. The goal of improving the economic vitality is to improve the safety and cleanliness of each individual specially benefitted parcel in an effort to increase commerce, to increase building occupancy and lease rates and to attract more customers, employees, tenants and investors.

Each parcel will specially benefit from:

- Cleaner sidewalks, streets and common areas
- Real and perceived public safety improvements
- Greater pedestrian traffic
- Enhanced rental incomes
- Improved business climate
- New business and investment
- Well managed DCBD programs and services

Specifically, each parcel benefits from each of the DCBD activities as defined below.

Clean, Safe and Placemaking

Keeping Downtown safe, clean, and welcoming is the top priority for local property and business owners. People who live, work, and visit the area want to feel comfortable and secure. The cleaning activities specially benefit each assessed parcel within the DCBD by providing a clean and aesthetically appealing environment. The DCBD will fund daily maintenance and security crews to help keep Downtown clean and safe.

These efforts will help make each property more attractive, encourage more visitors, and bring new business investment to the corridor. A clean, safe, and well-maintained downtown benefits everyone — from businesses to residents and to customers.

The Clean, Safe and Placemaking activities are expected to provide special benefits to the assessed parcels in a variety of ways. For example:

- Safety Team: Regular patrols by security personnel operating 24/7 to deter crime and ensure a safe environment.

- Cleaning/Hospitality Team: Sidewalk cleaning, pressure washing, trash collection, graffiti removal, special projects, and concierge services.
- Homeless Outreach Team: Engage with the unhoused community and connect them with critical resources.
- Public Realm and Placemaking: Programmatic, physical and organizational strategies to redefine and reactivate the District's open spaces, plazas and streetscapes such as movable tables and chairs, string lights, public art and murals, seasonal decorations or other public realm improvements that will provide an aesthetically appealing environment.

These enhanced activities make the area more attractive for businesses, customers, residents, and ultimately private investment. When business location decisions are made, "lower levels of public safety lead to increased uncertainty in decision making and can be perceived as a signal of a socio-institutional environment unfavorable for investment. Uncertainty affects the investment environment in general. But in particular, it increases the fear of physical damage to investment assets (or to people) or their returns...Almost universally, places with lower crime rates are perceived as more desirable".⁹ Once economic investment occurs within the district, pedestrian traffic and commercial activity will increase. The special benefit to assessed parcels from these services is the likelihood of increased lease rates and tenant occupancy due to the increase of commercial activity, and an increase in customers that follow from having a safer, cleaner and more welcoming environment.

Economic Development

The myriads of economic development activities will specially benefit each assessed parcel by providing business support and innovation, programming and special events, marketing Downtown as a destination, as well as advocating and policy collaboration with the City on behalf of Downtown. This generates customer traffic which directly relates to increases in commercial activity including residential serving businesses, filling of vacant storefronts and offices, and ultimately increased lease rates for retail and office space. These efforts are intended to generate customer traffic which directly relates to increases in commercial activity including residential serving businesses, filling of vacant storefronts and offices, and ultimately increased lease rates for retail and office space.

Administration

The DCBD requires a professional staff to properly manage programs, communicate with stakeholders, advocate with City departments, and provide leadership. Each parcel will specially benefit from the DCBD executive staff that will ensure that the DCBD activities are provided and deployed to assessed parcels and will provide leadership to represent the community with one clear voice.

⁹ "Accelerating economic growth and vitality through smarter public safety management" IBM Global Business Services Executive Report, September 2012, pg. 2

Special Benefit Conclusion

The fact that each DCBD improvement and activity defined above will be provided to each assessed parcel, above and beyond what the city currently provides constitutes a special benefit. In addition, the DCBD activities are targeted to improve the safety, cleanliness and vitality of only those parcels that are within the district boundary. Therefore, we conclude that each of the proposed activities provides special benefits to the assessed parcels within the district and that each parcel's assessment is in direct relationship to and no greater than its proportional special benefits received.

General Benefit Defined

As required by the State Constitution Article XIID Section 4(a), the general benefits of an assessment district must be quantified and separated out so that the cost of the activities that are attributed to general benefit are deducted from the cost assessed against each specially benefitted parcel. General benefits are benefits from the DCBD activities and improvements that are not special in nature, are not particular and distinct and are not over and above the benefits that other parcels receive.

General Benefit Analysis

The DCBD improvements and activities are designed to provide service only to those parcels that are within the district boundary. As discussed above, these activities are determined to provide special benefits only to the assessed parcels. If there is any general benefit to property located in the district or to the public at large, it is incidental to providing special benefits to the assessed parcels.

In 2022, the State Law, Section 36615.5 (b), was amended to further define special benefit as it relates to the improvements and activities these districts provide. Specifically, the amendment states: "Special benefit also includes, for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefits does not make the benefits general."¹⁰ This amendment clarifies that the improvements and activities strictly provide a special benefit and that general benefit, if any, is only incidental to providing special benefits.

However, in the interest of prudence and compliance, a portion of the budget is allocated to recognize the potential existence of incidental and unquantifiable general benefits that may arise from the DCBD improvements and activities. Accordingly, 2.5% of the total budget, equal to \$306,218, is allocated to general benefit and deducted from the total budget, such that only those costs associated with special benefits conferred upon the assessed parcels, separate and distinct

¹⁰ California Streets and Highways Code, Section 36615.5(b)

from any general benefits conferred upon the public at large, are allocated to and assessed against parcels within the District.

Special Benefit Analysis –Park Overlay

The Embarcadero Park (“Park”) will be the vital centerpiece of downtown San Francisco, offering an urban oasis along the waterfront. The Park will serve as a hub for community gatherings, cultural events, and outdoor recreation, fostering social connection in the heart of Downtown. Its scenic views of the Bay, proximity to public transit, and integration with surrounding commercial and residential activity make it an essential asset for urban life, enhancing the economic vitality, environmental quality, and overall livability of the Downtown core.

The special benefit from the Park’s activation, programming, and ongoing activities will directly benefit the properties within the DCBD. The events, programming, and regular activation of the Park will create a more vibrant and welcoming environment, increase foot traffic, and support business activity throughout the district. These activities provide special benefits to assessed parcels by increasing pedestrian activity and visitation, enhancing the Park’s role as an active destination, improving the overall perception and desirability of the surrounding area, and supporting nearby businesses through greater exposure and customer access. Park activation and programming will also contribute to more consistent use of the space, which supports a safer, more orderly environment and strengthens the district’s identity as a vibrant place to do business and live.

Some of the special benefits that the Embarcadero Park may provide are¹¹:

- Personal Benefits:
 - Nearby destinations for recreation and exercise
 - Opportunities for entertainment (fairs, special events) and fun
 - Opportunities for learning and education (classes, organized activities)
 - Quiet, scenic places to enhance relaxation
- Social Benefits:
 - Gathering places to interact with neighbors
 - Participation in neighborhood events and group activities
 - Opportunities to make new friends
 - Socializing between children and adults
 - Community pride and a sense of belonging
- Environmental Benefits:
 - Open spaces with fresh air

¹¹ Godby, Geoffrey, Graefe, Alan, and James, Stephen. 1992. *The Benefits of Local Recreation and Park Activities - A Nationwide Study of the Perceptions of the American Public*. The National Recreation and Parks Association.

- Natural areas with trees, gardens, and wildlife
- Green outdoor spaces to soften a dense urban setting.

All benefits from the park are projected to be distributed by proximity – the closer to the park, the greater the benefit. As previously discussed, three distinct geographies within the DCBD and beyond are identified – 1/8 mile from the periphery of the park, 1/4 mile from the periphery of the park, and remainder of the DCBD as evidenced on the map in Section B. Based on this analysis not only do parcels within the

General Benefit Analysis –Park Overlay

While the Park is located within the DCBD district, its benefits may extend beyond the district boundaries. As described above the benefit analysis of the Park is allocated based on proximity to the Park. The analysis shows that not only do parcels within the DCBD district boundary benefit from the Park, but there are parcels outside the DCBD district boundary that also fall within the 1/8 and 1/4 mile periphery that will specially benefit from the Park. This analysis will analyze those parcels outside the DCBD boundary that will benefit from the Park using the same Benefit Units as those used for the parcels within the DCBD, specifically building or lot square footage.

Below is a table that shows the number of Benefit Units allocated to parcels outside the DCBD district boundary.

Park Benefit Zones	General Benefit Parcels
Park A: 1/8-mile	2,569,145
Park B: 1/4-mile	5,692,862
Park C: remainder of DCBD	0
TOTAL	8,262,007

Parcels located outside the district boundary will not be individually assessed. Any portion of the budget that provides benefits to these parcels is considered a general benefit and must be excluded from the assessment calculations. This ensures that only parcels within the DCBD boundary are assessed for the special benefits they directly receive.

SECTION F: COST ESTIMATE

2027 DCBD Budget

The DCBD's operating budget takes into consideration:

1. The improvements and activities needed to provide special benefits to each individual parcel within the DCBD boundary (Section B),
2. The parcels that specially benefit from said improvements and activities (Section C), and
3. The costs associated with the special and general benefits conferred (Section E).

EXPENDITURES	Zone 1 - Downtown	Zone 2 – Embarcadero	Zone 3 – Port	TOTAL BUDGET	% of Budget
Clean, Safe, and Placemaking	\$7,000,000	\$310,000	\$540,000	\$7,850,000	68.50%
District Identity, Economic Development & Advocacy	\$1,200,000	\$110,000	\$300,000	\$1,610,000	14.05%
Management and Contingency	\$1,650,557	\$160,000	\$65,000	\$1,875,557	17.45%
Total Expenditures	\$9,850,557	\$580,000	\$905,000	\$11,335,557	100.00%
REVENUES					
CBD Assessments	\$9,604,293	\$565,500	\$882,375	\$11,052,168	97.50%
Other Revenues (Note 1)	\$246,264	\$14,500	\$22,625	\$283,389	2.50%
Total Revenues	\$9,850,557	\$580,000	\$905,000	\$11,335,557	100.00%

Note 1: Other Revenues – General Benefit: An allowance is made for general benefit that the DCBD may provide to either the parcels outside the district boundary or to the public at-large. Any DCBD services that are found to provide general benefit cannot be paid for with assessment revenue.

In addition to the base services provided above, the DCBD will also undertake the responsibility of servicing and programming Embarcadero Park upon completion (estimated in 3 years). The estimated budget for servicing and programming the Embarcadero Park is shown in the following table. These expenditures are in addition to the budget listed above and is estimated to begin in Year 3 (FY 28/29).

EXPENDITURES	TOTAL	% of Budget
Clean, Safe, and Placemaking	\$835,000	33.40%
Events and Activation	\$1,215,000	48.60%
Management and Contingency	\$450,000	18.00%
Total Expenditures	\$2,500,000	100.00%
REVENUES		
CBD Assessments	\$1,814,273	72.57%
Other Revenues (1)	\$685,727	27.43%
Total Revenues	\$2,500,000	100.00%

(1) Other non-assessment funding to cover the cost associated with general benefit.

10-Year Maximum Budget

The following table illustrates the DCBD's maximum annual budget for the 10-year renewal term based on the Year 1 inventory of development and adjusting it by the maximum 5% increase for all DCBD services. In subsequent years, if the addition of new development adds assessable square footage it will increase the DCBD budget to account for the additional services needed.

The table also allows for the addition of Park Overlay services as early as Year 3. The determination on when to add the Park Overlay would be up to the Downtown SF Partnership in concert with the City of San Francisco.

EXPENDITURES	Year 1	Year 2	Year 3	Year 4	Year 5
Clean, Safe & Placemaking	\$7,850,000	\$8,242,500	\$8,654,625	\$9,087,356	\$9,541,724
District Identity, Economic Development & Advocacy	\$1,610,000	\$1,690,500	\$1,775,025	\$1,863,776	\$1,956,965
Management & Contingency	\$1,875,557	\$1,969,335	\$2,067,802	\$2,171,192	\$2,279,751
<i>Park Overlay (starting Year 3)</i>	\$0	\$0	\$2,500,000	\$2,625,000	\$2,756,250
Total Expenditures	\$11,335,557	\$11,902,335	\$14,997,452	\$15,747,324	\$16,534,690
REVENUES					
CBD Assessments	\$11,052,168	\$11,604,776	\$14,199,288	\$14,909,253	\$15,654,715
Other Revenues	\$283,389	\$297,558	\$798,163	\$838,072	\$879,975
Total Revenues	\$11,335,557	\$11,902,335	\$14,997,452	\$15,747,324	\$16,534,690

EXPENDITURES	Year 6	Year 7	Year 8	Year 9	Year 10
Clean, Safe & Placemaking	\$10,018,810	\$10,519,751	\$11,045,738	\$11,598,025	\$12,177,926
District Identity, Economic Development & Advocacy	\$2,054,813	\$2,157,554	\$2,265,432	\$2,378,703	\$2,497,638
Management & Contingency	\$2,393,739	\$2,513,426	\$2,639,097	\$2,771,052	\$2,909,604
<i>Park Overlay</i>	\$2,894,063	\$3,038,766	\$3,190,704	\$3,350,239	\$3,517,751
Total Expenditures	\$17,361,425	\$18,229,496	\$19,140,971	\$20,098,019	\$21,102,920
REVENUES					
CBD Assessments	\$16,437,451	\$17,259,324	\$18,122,290	\$19,028,404	\$19,979,824
Other Revenues	\$923,974	\$970,173	\$1,018,681	\$1,069,615	\$1,123,096
Total Revenues	\$17,361,425	\$18,229,496	\$19,140,971	\$20,098,019	\$21,102,920

Budget Notations

The cost of providing programs and services may vary depending on the market cost for those programs and services. Expenditures may require adjustment up or down to continue the intended level of programs and services. The Board of Directors of the Owner's Association shall have the right to reallocate up to 10% by line item of the budget allocation within the budgeted categories. Any change will be approved by the Owners' Association Board of Directors and submitted within its annual planning report, pursuant to Section 36650 of the California Streets and Highways Code. The overall budget shall remain consistent with this Management District Plan. Each assessed

parcel pays for 100% of the special benefit received based on the level of benefit received. Any annual budget surplus, including those created through cost saving measures, labor vacancies, unexpected reductions in expenses caused by one-time events or unanticipated increases to income, will be rolled into the following year's budget. The carryover funds will be applied to the same budget line item as the line item that was the source of the carryover funds. The budget will be set accordingly, within the constraints of the Management District Plan, to adjust for surpluses that are carried forward to ensure that the District is spending these funds in a timely manner and is complying with applicable State laws and City policies. The estimated budget surplus amount will be included in the Annual Planning Report each year. District funds may be used for renewal. Funds from an expired District shall be rolled over into the new District if one is established or returned to the property owners if one is not established, in accordance with Streets and Highways Code section 36671. The amount of actual prior year carryover funds, if any, from the 2025 budget will be applied to the 2026 District budget. The funds will be applied to the same budget line item in 2026 as the line item in 2025 that was the source of the carryover funds.

Bond Issuance

The District will not issue bonds.

SECTION G: APPORTIONMENT METHOD

Assessment Methodology

The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of an improvement or the cleaning and operation expenses of an improvement or the cost of the property service being provided. Due to the proportionate special benefits received by these individual parcels from the District services, these parcels will be assessed a rate which is proportionate to the amount of special benefits received.

As previously discussed above in Section D, the methodology for allocating the cost of the special benefits is allocated to Building or Lot Square Footage for Zones 1 and 2 and Linear Frontage for Zone 3, as shown below.

Benefit Zone	Benefit Units	
	Building or Lot SF	Linear Feet
Zone 1 – Downtown	43,492,600	
Zone 2 – Embarcadero	3,897,152	
Zone 3 – Portside		3,228
TOTAL:	47,389,752	3,228

Calculation of Assessments

Based on the assessment budget, benefit zone, and assessable benefit units, all of which are discussed above, the following tables illustrate the maximum first year annual assessment per assessable benefit unit. Note, assessment rates are rounded off to the fourth decimal place and a parcel's assessment may vary slightly when calculated using the assessment rates below.

Benefit Zone Adjustments: The assessments are adjusted to reflect anticipated service frequencies within each of three benefit zones:

- Zone 1 includes the core area of the DCBD and provides the highest frequency of all the DCBD activities.
- Zone 2 includes parcels east of Zone 1 to The Embarcadero and will receive 50% of the clean, safe and placemaking activities as Zone 1.
- Zone 3 includes all parcels on the portside and receives the same frequency of clean, safe and placemaking activities as Zone 1, and 50% of the district identity and economic development activities.

The resulting assessment calculation by service and benefit zone follows:

Assessment by Service	Per Building or Lot Sq.Ft.		Per Linear Foot
	Zone 1	Zone 2	Zone 3
Clean, Safe and Placemaking	\$0.1569	\$0.0785	\$163.09
District Identity, Economic Development, Advocacy, Program Management	\$0.0667	\$0.0667	\$110.23
Total Per Foot:	\$0.2236	\$0.1452	\$273.32

Assessment Formulae

An individual parcel's annual assessment can be calculated in three steps.

1. Determine the parcel's benefit zone and land use, which establishes the applicable assessment rate
2. Identify the parcel's property variable (building square footage, lot square footage, or linear street frontage)
3. Multiply the property variable by the applicable assessment rate to determine the annual parcel assessment

PHASE 1 - BASE ASSESSMENT

Zones 1 and 2

For parcels located in Zones 1 and 2, the annual assessment is calculated as follows:

$$\begin{aligned}
 & \text{(Parcel Building Square Footage OR Parcel Lot Square Footage)} \\
 & \quad \times \\
 & \quad \text{Assessment Rate} \\
 & \quad = \\
 & \quad \text{Total Annual Parcel Assessment}
 \end{aligned}$$

Zone 3

For parcels located in Zone 3 (Portside), the annual assessment is calculated as follows:

$$\begin{aligned}
 & \text{(Parcel Linear Street Frontage along The Embarcadero)} \\
 & \quad \times \\
 & \quad \text{Assessment Rate} \\
 & \quad = \\
 & \quad \text{Total Annual Parcel Assessment}
 \end{aligned}$$

The base DCBD assessment described above applies during Phase One and will remain in effect until the fiscal year in which the Park Overlay is implemented.

Sample Parcel Assessments

Zone 1 - Downtown

To calculate the assessment for a parcel in Zone 1 with 100,000 building square feet, its total parcel assessment is calculated as follows:

$$100,000 \times \$0.2236 = \$22,360 \text{ total annual parcel assessment.}$$

Zone 2 - Embarcadero

To calculate the assessment for a parcel in Zone 2 with 100,000 building square feet, its total parcel assessment is calculated as follows:

$$100,000 \times \$0.1452 = \$14,520 \text{ total annual parcel assessment.}$$

Zone 3 - Portside

To calculate the assessment for a parcel in Zone 3 with 100 linear feet, its total parcel assessment is calculated as follows:

$$100 \times \$273.32 = \$27,332 \text{ total annual parcel assessment.}$$

PHASE 2 - PARK OVERLAY ASSESSMENT

In addition to the activities described above, the DCBD may take on the responsibility of providing supplemental operating and programming assistance following the potential completion of the Embarcadero Park ("Park"), as described in Section 4. The Park will be strategically located in the DCBD boundary and will enable the DCBD to provide further services to specially benefit all parcels within the DCBD as well as certain parcels outside the DCBD boundary.

As part of the effort to determine an appropriate benefit assessment structure for the surrounding parcels that will benefit from the overlay services, P.U.M.A. undertook an Economic Impact Assessment that evaluated measurable benefits resulting from urban park activations located in downtowns throughout the United States. The Economic Impact Assessment (attached as Exhibit E), provides the following key conclusions that shape the recommended assessment overlay approach for Embarcadero Park:

- Research shows that urban parks uplift property values in surrounding neighborhoods and commercial districts. The greatest value to commercial and residential property is within 1/8-mile of the park, with property values increasing by at least 3-5%, with greater impacts for the most transformative park projects.
- While benefits diminish the further property is located in proximity to a park, special benefit is evidenced within a 5- to 10-minute walkshed, or up to 1/4 to 1/2 mile.
- Parks and green space can attract new residents and businesses. Open space is a "top five driver" for corporate site selection and selling point for return-to-work.

- Expect premiums for office and residential spaces in close proximity, especially units overlooking the park.
- Increased foot traffic brings more spending, supports retailers, and increases sales tax revenue.

Park Proximity Benefit Factors: The assessment methodology uses proximity to the Park as the way to allocate special benefit to each parcel. The special benefits of the Park are allocated to three benefit zones: Park A 1/8-mile, Park B 1/4-mile, and Park C the remainder of the DCBD, with Park A 1/8-mile receiving the greatest benefit. To account for the diminishing benefit from the park, the distinct proximities are weighted as follows:

- Park A: 1/8 mile – 4x benefit factor
- Park B: 1/4 mile – 2x benefit factor
- Park C: Remainder of the DCBD – 1x benefit factor

Using those distances from the periphery of the Park as the allocation of special benefit includes parcels not only within the DCBD boundary but also parcels outside the district boundary. All parcels within the DCBD boundary receive special benefit and will be assessed accordingly, likewise the parcels outside the district boundary need to be identified and assigned an amount equal to the benefits they receive. Since the parcels outside the district boundary will not be individually assessed, the amount of the budget allocated to these parcels is considered general benefit and must be deducted from the budget so that the parcels within the DCBD boundary are only assessed for the special benefits they receive.

Zones 1 and 2 Park Calculation

Using the same benefit factors for all other DCBD activities for Zones 1 and 2, i.e. building or lot square footage, the following table illustrates the assessable square footages for Zones 1 and 2 as well as those parcels that are outside the district boundary that are the general benefit parcels. Those benefit factors are then multiplied by the “proximity benefit factor” discussed above to equal the weighted total of assessable units.

Park Benefit Zones	DCBD Parcels	General Benefit Parcels	TOTAL	Weighted Factor	Weighted TOTAL
Park A: 1/8-mile	8,380,916	2,569,145	10,950,061	x 4	43,800,243
Park B: 1/4-mile	8,379,870	5,692,862	14,072,732	x 2	28,145,464
Park C: remainder of DCBD	30,628,966	0	30,628,966	x 1	30,628,966
TOTAL	47,389,752	8,262,007	55,651,759		102,574,674

The estimated Embarcadero Park budget is \$2,500,000, of which \$2,300,000 is allocated to Zones 1 and 2 as well as the general benefit parcels. The other \$200,000 is allocated to Zone 3 which is based on Zone 3's proportionate share of the special benefits. This \$200,000 will not be funded

via an assessment on the Port, due to the unique nature of Port property which is subject to public trust requirements and the services that Port already will be providing. Instead this amount will be added to the general benefit portion. In total approximately 27.43% (\$685,727) of the Park Overlay budget will be funded from sources other than special assessments, which is more than sufficient to cover the Port's share as well as the general benefits, ensuring that the remaining property owners' assessments will remain proportionate to the special benefits they receive.

To calculate the assessment rates for each of the Park Benefit Zones is to divide the Park budget, \$2,300,000, by the total assessable weighted square feet, 102,404,236. The table below illustrates the assessment rates and assessment revenue for each Park Benefit Zone.

Park Benefit Zones	Assessment Rate	DCBD Parcels	General Benefit Parcels	TOTAL
Park A rate:	\$0.0897	\$751,691	\$230,429	\$982,119
Park B rate:	\$0.0448	\$375,798	\$255,299	\$631,097
Park C rate:	\$0.0224	\$686,784	\$0	\$686,784
TOTAL:		\$1,814,273	\$485,727	\$2,300,000

In addition, Zone 3 – Portside parcels will also benefit and will also be assessed for the special benefits those parcels receive. However, since the methodology to assess Zone 3 parcels is based on linear street frontage the allocation of the Park budget assigned to Zone 3 (\$200,000) is allocated to the linear frontage that is within Park A for Park B benefit zone. The below table illustrates the assessable weighted linear frontage for Zone 3 – Portside parcels.

	Linear Feet	Weighted Factor	Weighted TOTAL
Park A: Frontage	1,880.07	x 4	7,520
Park B: Frontage	1,348.30	x 2	2,697
TOTAL:	3,228.37		10,217

To calculate the assessment rates for Zone 3 – Portside parcels is to divide the \$200,000 Park budget by the total assessable weighted linear feet, 10,217. The table below illustrates the assessment rates for each Park Benefit Zone.

	Assessment Rate
Park A: Frontage	\$78.30
Park B: Frontage	\$39.15

Note: Zone 3 parcels are all owned by the Port of San Francisco. Services and assessments for the Portside zone will be based on the unique nature of the Port's property, which is subject to public trust requirements, and the existing services that Port already provides.

Parcels in Zones 1 and 2 will be assessed for both the DCBD base assessments plus the Park Overlay assessments. The park assessment will be calculated using the same property variables described above, with the applicable park proximity rate determined by the parcel's distance from the park.

An individual parcel's park overlay annual assessment can be calculated in three steps.

1. Determine the parcel's proximity to Embarcadero Park (Park A, Park B, or Park C). This proximity zone establishes the applicable park overlay assessment rate,
2. Identify the parcel's property variable (building square footage, lot square footage, or linear street frontage),
3. Multiply the property variable by the applicable park overlay assessment rate to determine the park overlay annual parcel assessment

For parcels in Benefit Zones 1 and 2, the park overlay assessment is calculated as follows:

$$\begin{aligned} & (\text{Parcel Building Square Footage OR Parcel Lot Square Footage}) \\ & \quad \times \\ & \quad \text{Park Overlay Assessment Rate} \\ & \quad = \\ & \quad \text{Park Overlay Assessment} \end{aligned}$$

As already noted, Zone 3 Port parcels will not pay an assessment for the Park Overlay. The estimated \$200,000 that would have been collected from the Port will be added to the general benefit and funded from sources other than the special assessment collected from parcels in Zones 1 and 2.

Total Annual Parcel Assessment

1. Calculate the Base Parcel Assessment using the applicable DCBD benefit zone and assessment rate.
2. Calculate the Park Overlay Assessment using the parcel's proximity to Embarcadero Park and the applicable park overlay assessment rate.
3. Add the Base Parcel Assessment and the Park Overlay Assessment together to determine the parcel's total annual assessment.

$$\begin{aligned} & (\text{Base Parcel Assessment} + \text{Park Overlay Assessment}) \\ & \quad = \\ & \quad \text{Total Annual Parcel Assessment} \end{aligned}$$

Government Assessments

Proposition 218 states that no parcel is exempt from assessments if that parcel receives benefit from the improvements and activities. This includes government and public use parcels. The City of San Francisco and any other government owned parcels within the DCBD boundary will pay their

assessment based on the special benefits conferred to those parcels. All publicly owned parcels specially benefit from the DCBD activities as they make each assessed parcel cleaner, safer, more attractive, and economically vibrant. Specifically, these parcels specially benefit from: removing graffiti from their buildings, patrolling their sidewalks, connecting the homeless to available resources, cleaning up any debris or trash, pressure washing the sidewalks, beautifying the public right-of-ways, and increasing business development.

Therefore, government uses are assessed for the special benefits they receive from the DCBD activities. The assessment methodology to allocate the cost of these improvements is consistent with all other land uses in the district: lot square footage plus building square footage as explained above.

Maximum Annual Assessment Adjustments

The cost of providing programs and services may vary depending on the change in market cost for those programs and services. Expenditures may require an annual adjustment up or down to continue the intended level of programs and services. Annual assessment increases will not exceed 5% per year. Increases will be determined by the DCBD Owners' Association. Assessments will vary between 0% and 5% in any given year. Any annual budget surplus, including those created through cost saving measures, labor vacancies, unexpected reductions in expenses caused by one-time events or unanticipated increases to income, will be rolled into the following year's budget, including surpluses from the prior year's budget. The budget will be set accordingly, within the constraints of the Management District Plan, to adjust for surpluses that are carried forward to ensure that the District is spending these funds in a timely manner and is complying with applicable State laws and City policies. The estimated budget surplus amount will be included in the annual report each year and submitted to the City within its annual planning report, pursuant to Section 36650 of the California Streets and Highways Code.

ATTACHMENT A: ASSESSMENT ROLL

The total assessment amount for calendar year 2027 is apportioned to each individual assessed parcel as follows:

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0267 -004	100 Bush Corporation	100 Bush St	1	\$55,111.86	\$5,526.25	\$60,638.11
0236 -017	100 California Street LLC	100 California St	1	\$59,534.75	\$23,879.00	\$83,413.75
0289 -005	100 Montgomery Sf LLC	100-120 Montgomery St	1	\$95,773.45	\$9,603.53	\$105,376.98
0262 -020	100 Pine Owner LLC	100 Pine St	1	\$81,800.61	\$16,404.84	\$98,205.45
0288 -006	101 Montgomery Street Co	0002 Trinity St	1	\$465.57	\$46.68	\$512.25
0288 -031	101 Montgomery Street Co	101 Montgomery St	1	\$62,141.66	\$6,231.15	\$68,372.82
0269 -005	11 Belden Place LLC	11 Belden St	1	\$8,473.91	\$849.71	\$9,323.62
0292 -001	111 Sutter Street Owner LP	111 Sutter St	1	\$63,994.77	\$6,416.97	\$70,411.74
3715 -025	131 Steuart St Foundation	141 Steuart St	1	\$15,295.31	\$3,067.42	\$18,362.73
0288 -001	155 Montgomery St Assoc LLC	149-157 Montgomery St	1	\$15,174.56	\$1,521.60	\$16,696.16
0235 -009	20 Cal Investment Inc	20 California St	1	\$11,435.03	\$4,586.52	\$16,021.55
0237 -007	212-214 California St LLC	214 California St	1	\$2,065.31	\$414.19	\$2,479.51
0266 -006	22 Battery Assocs LLC	22 Battery St	1	\$14,765.79	\$1,480.61	\$16,246.40
0236 -006	222 Front Street Associates	222 Front St	1	\$5,362.08	\$1,075.35	\$6,437.43
0288 -010	222 Kearny Property LP	168-180 Sutter St	1	\$7,880.89	\$790.24	\$8,671.13
0289 -001	225 Bush Street Owners LLC	225 Bush St	1	\$112,184.83	\$11,249.15	\$123,433.98
0289 -007	225 Bush Street Owners LLC	225 Bush St	1	\$2,223.63	\$222.97	\$2,446.61
0267 -015	235 Pine Street Building LLC	235 Pine St	1	\$33,381.12	\$3,347.24	\$36,728.35
0237 -010	250 Cal LP	244-256 California St	1	\$8,806.88	\$1,766.19	\$10,573.07
0288 -025	250 Kearny Street LLC	246-250 Kearny St	1	\$13,683.49	\$1,372.09	\$15,055.58
0262 -013	255 California Owner LLC	255 California St	1	\$39,550.67	\$7,931.76	\$47,482.43
0236 -018	275 Sacramento Street LLC	275 Sacramento St	1	\$21,457.04	\$4,303.14	\$25,760.18
0261 -017	28 Sasf Owner LLC	222 Sansome St	1	\$35,234.00	\$3,533.03	\$38,767.03

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0166 -089	288Pacific LLC	288 Pacific Ave #2G	1	\$291.15	\$58.39	\$349.54
0238 -002	300 California Owner LLC	300-320 California St	1	\$32,286.07	\$6,474.87	\$38,760.94
0267 -016	300 Prospect Prpts Inc	160-180 Sansome St	1	\$33,838.86	\$3,393.14	\$37,231.99
0229 -003	301 Battery LLC	325 Battery St	1	\$44,247.72	\$8,873.73	\$53,121.45
0268 -001	301 Pine Associates	301 Pine St	1	\$3,355.13	\$336.43	\$3,691.56
0261 -015	311 California Street LLC	311 California St	1	\$18,251.06	\$1,830.10	\$20,081.16
0174 -001	315 Pacific LLC	301 - 315 Pacific Ave	1	\$3,257.63	\$326.65	\$3,584.29
0174 -011	325 Pacific Avenue Partners LP	323 - 325 Pacific Ave	1	\$2,246.67	\$225.28	\$2,471.95
0288 -092	333 Bush 4002 LLC	333 Bush St	1	\$279.52	\$28.03	\$307.55
0288 -032	333 Bush LLC	333 Bush St	1	\$15,250.59	\$1,529.23	\$16,779.81
0288 -033	333 Bush LLC	333 Bush St	1	\$116,109.06	\$11,642.64	\$127,751.70
0288 -066	333 Bush LLC	333 Bush St	1	\$0.00	\$0.00	\$0.00
0270 -002	333 Kearny LLC	333 - 343 Kearny St	1	\$5,182.74	\$519.69	\$5,702.43
0260 -007	340 Pine Street LLC	340-344 Pine St	1	\$13,781.88	\$1,381.96	\$15,163.83
0261 -018	345 California LP	345 California St	1	\$134,113.02	\$13,447.96	\$147,560.99
0261 -019	345 California LP	345 California St	1	\$0.00	\$0.00	\$0.00
0261 -020	345 California LP	345 California St	1	\$0.00	\$0.00	\$0.00
0269 -028	350 Bush Street Owner LLC	441-465 Pine St	1	\$86,092.02	\$8,632.74	\$94,724.75
0238 -008	350 Cal Owner LLC	350 California St	1	\$64,028.31	\$6,420.33	\$70,448.64
0260 -008	354 Pine Street LLC	348-354 Pine St	1	\$4,789.85	\$480.29	\$5,270.14
0196 -044	38 Hotaling Place LLC	38 Hotaling Pl	1	\$1,038.25	\$104.11	\$1,142.36
0165 -007	394 Pacific Avenue LLC	394 Pacific Ave	1	\$12,231.77	\$1,226.52	\$13,458.30
0239 -003	400 California LLC	400 California St	1	\$7,385.58	\$740.58	\$8,126.15
0239 -029	400 California LLC	430 California St	1	\$66,141.70	\$6,632.25	\$72,773.95
0239 -009	400 Montgomery Fee Owner Ca LI	400 Montgomery St	1	\$22,251.99	\$2,231.28	\$24,483.27
0164 -005	400 Pacific Avenue LLC	400 - 402 Pacific Ave	1	\$1,464.91	\$146.89	\$1,611.80
0175 -005	408 Jackson Street LLC	408 Jackson St	1	\$531.76	\$53.32	\$585.08
0175 -006	414 Jackson Street LLC	412-414 Jackson St	1	\$4,985.73	\$499.94	\$5,485.67
0196 -046	42 Hotaling Place LLC	42 Hotaling Pl	1	\$789.36	\$79.15	\$868.52

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
3709 -014	425 Mkt Reit LLC	425 Market St	1	\$222,891.11	\$22,350.04	\$245,241.15
3709 -015	425 Mkt Reit LLC	425 Market St	1	\$0.00	\$0.00	\$0.00
3709 -016	425 Mkt Reit LLC	425 Market St	1	\$0.00	\$0.00	\$0.00
3709 -017	425 Mkt Reit LLC	425 Market St	1	\$0.00	\$0.00	\$0.00
0175 -028	435 Pacific Inc	435 Pacific Ave	1	\$7,525.11	\$754.57	\$8,279.68
0175 -004	440 Jackson Street LLC	701 Sansome St	1	\$1,207.52	\$121.08	\$1,328.61
0269 -027	45 Belden Place LLC	346-362 Kearny St	1	\$3,324.49	\$333.36	\$3,657.85
0229 -018	450 Sansome LLC	450 Sansome St	1	\$30,188.11	\$3,027.06	\$33,215.17
3709 -011	455 Market Street Invstrs LLC	21-29 1St St	1	\$4,227.45	\$423.90	\$4,651.35
0235 -002	47 Drumm St LLC	47-49 Drumm St	1	\$870.76	\$349.26	\$1,220.02
0175 -011	476-478 Jackson Street LLC	478 Jackson St	1	\$871.43	\$87.38	\$958.81
0175 -014	48 Gold St LLC	48 Gold St	1	\$1,180.69	\$118.39	\$1,299.08
0196 -016	499 Jackson LLC	499 Jackson St	1	\$3,450.84	\$346.03	\$3,796.86
0228 -030	5 Chans LLC	565 Clay St	1	\$1,497.11	\$150.12	\$1,647.23
3710 -002	50 Beale Street LLC	30 Beale St	1	\$1,402.74	\$281.32	\$1,684.06
3710 -014	50 Beale Street LLC	30 Beale St	1	\$4,902.77	\$983.23	\$5,886.01
0206 -008	500 Sansome Street Investors L	500 Sansome St	1	\$35,619.51	\$7,143.38	\$42,762.88
0196 -045	529 Commercial Street Associat	40 Hotaling Pl	1	\$737.93	\$73.99	\$811.93
0176 -009	530 Jackson Street Inc	530-532 Jackson St	1	\$3,491.76	\$350.13	\$3,841.89
0228 -018	531 Commercial Partners LLC	529-531 Commercial St	1	\$2,432.94	\$243.96	\$2,676.90
0176 -024	535 Pacific LLC	535 Pacific Ave	1	\$1,204.62	\$120.79	\$1,325.41
0176 -025	535 Pacific LLC	535 Pacific Ave	1	\$1,467.81	\$147.18	\$1,615.00
0176 -026	535 Pacific LLC	535 Pacific Ave	1	\$1,751.80	\$175.66	\$1,927.46
0176 -027	535 Pacific LLC	535 Pacific Ave	1	\$1,741.52	\$174.63	\$1,916.15
0176 -028	535 Pacific LLC	535 Pacific Ave	1	\$1,710.21	\$171.49	\$1,881.70
0228 -011	565 Commercial LLC	565 Commercial St	1	\$4,427.59	\$443.97	\$4,871.56
0163 -009	570 Pacific Avenue LLC	570-578 Pacific Ave	1	\$4,508.54	\$452.09	\$4,960.62
0163 -011	590 Pacific LLC, A Delaware LI	584-590 Pacific Ave	1	\$951.04	\$95.36	\$1,046.40
3708 -043	595 Market Street Inc	595 Market St	1	\$53,241.65	\$5,338.72	\$58,580.37

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
3708 -059	595 Market Street Inc	595 Market St	1	\$53,241.65	\$5,338.72	\$58,580.37
0173 -115	600 Battery Owner LLC	600 Battery St	1	\$8,916.67	\$1,788.21	\$10,704.88
0241 -027	600 California Owner LLC	600 California St	1	\$90,257.75	\$9,050.45	\$99,308.20
0258 -032	601 California Property Investments LLC	601 California St	1	\$65,175.68	\$6,535.38	\$71,711.07
0163 -008	606Na Fmly Gst Tr	542-550 Pacific Ave	1	\$1,369.20	\$137.29	\$1,506.49
0208 -039	611 Washington St LLC	611 Washington St	1	\$398.93	\$40.00	\$438.93
0208 -048	611 Washington Street 2305 LLC	611 Washington St	1	\$376.79	\$37.78	\$414.57
0240 -014	615 Sacramento St LLC	615 Sacramento St	1	\$1,498.22	\$150.23	\$1,648.46
0196 -003	615 Sansome Associates LLC	615 Sansome St	1	\$1,118.08	\$112.11	\$1,230.19
0311 -025	690 Market Club Owners Associa	690 Market St	1	\$273.48	\$27.42	\$300.90
0311 -072	690 Market Street Holdings LLC	690 Market St	1	\$212.88	\$21.35	\$234.23
0196 -028	700 Montgomery Street LLC	700 Montgomery St	1	\$2,561.52	\$256.85	\$2,818.37
0174 -007	706 Sansome Street Holdings LLC	706 Sansome St	1	\$2,012.54	\$201.80	\$2,214.34
0166 -005	712 Battery LLC	298 Pacific Ave	1	\$1,157.21	\$232.07	\$1,389.29
0174 -009	712-714 Sansome LP	712 - 714 Sansome St	1	\$1,958.87	\$196.42	\$2,155.30
0175 -003	729 Sansome Street LLC	705-729 Sansome St	1	\$3,220.07	\$322.89	\$3,542.95
0175 -030	731 Sansome LLC	731 Sansome St	1	\$8,764.84	\$878.88	\$9,643.72
0195 -001	735 Montgomery LLC	735 Montgomery St	1	\$8,043.45	\$806.54	\$8,850.00
0166 -008	750 Battery Building Co LLC	750 Battery St	1	\$22,885.49	\$2,294.81	\$25,180.30
0176 -006	807 Montgomery Street LLC	807 Montgomery St	1	\$2,285.58	\$229.18	\$2,514.76
0164 -003	825 Sansome Street LLC	825 Sansome St	1	\$8,620.38	\$864.39	\$9,484.78
0164 -004	825 Sansome Street LLC	821 Sansome St	1	\$1,035.79	\$103.86	\$1,139.65
0165 -008	832 Sansome St LLC	832 Sansome St	1	\$3,165.06	\$317.37	\$3,482.43
0266 -008	98 Battery Assocs LLC	98 Battery St	1	\$14,685.96	\$1,472.61	\$16,158.57
0311 -096	Abalone Rock LLC	690 Market St	1	\$424.87	\$42.60	\$467.47
0260 -050	Agrawal Gautam A	201 Sansome St	1	\$220.26	\$22.09	\$242.35
0260 -051	Agrawal Gautam A	201 Sansome St	1	\$148.48	\$14.89	\$163.37
0288 -081	Akong Opek Trust	333 Bush St	1	\$371.20	\$37.22	\$408.42
0176 -042	Alan M Webber & Frances M Diem	845 Montgomery St	1	\$402.96	\$40.41	\$443.36

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0196 -002	Albert J Boro 2020 Sprt Prpt T	617-619 Sansome St	1	\$1,327.38	\$133.10	\$1,460.48
0176 -035	Alexander Patman Separate Prop	845 Montgomery St	1	\$186.72	\$18.72	\$205.44
0260 -028	Alicia C Sholer Living Trust	201 Sansome St	1	\$126.34	\$12.67	\$139.01
0175 -026	Allen Vejar Jr Revoc Tr	457 Pacific Ave	1	\$1,345.05	\$134.87	\$1,479.92
0196 -010	Alta Vista Trust	708-710 Montgomery St	1	\$1,286.24	\$128.98	\$1,415.21
0288 -069	Alvin & Aprielle W Chan Lvg Tr	333 Bush St	1	\$233.01	\$23.36	\$256.37
0311 -079	Amaral Hanley Fmly Lvg Tr	690 Market St	1	\$267.22	\$26.80	\$294.02
0235 -027	American Civil Liberties Union	39 Drumm St	1	\$5,901.66	\$2,367.12	\$8,268.78
0208 -040	Ansu 1993 Trust	611 Washington St	1	\$345.49	\$34.64	\$380.13
0208 -045	Ansu Trust 1993	611 Washington St	1	\$398.93	\$40.00	\$438.93
0311 -061	Anthony & Victoria Melucci Tru	690 Market St	1	\$363.15	\$36.41	\$399.57
0235 -001	Aristo Investment Group Ltd	91 Drumm St	1	\$1,746.21	\$700.40	\$2,446.61
0164 -001A	Arvind Iyer Living Trust	855 Sansome St	1	\$1,483.91	\$148.80	\$1,632.71
0288 -100	Asia Pacific International Inc	333 Bush St	1	\$309.04	\$30.99	\$340.02
0208 -051	Asta Properties LLC	611 Washington St	1	\$586.77	\$58.84	\$645.60
0269 -007	Au David K L	334 Kearny St	1	\$734.58	\$73.66	\$808.24
0311 -108	Avoyan Living Trust	690 Market St	1	\$338.78	\$33.97	\$372.75
0311 -109	Avp Real Estate LLC	690 Market St	1	\$312.17	\$31.30	\$343.47
0288 -109	Bacigalupi Fmly 1996 Lvg Tr	333 Bush St	1	\$445.67	\$44.69	\$490.35
0311 -084	Bajaj Ramnik Raj	690 Market St	1	\$266.55	\$26.73	\$293.28
0260 -052	Barney Matthew John	201 Sansome St	1	\$344.59	\$34.55	\$379.15
0206 -002	Battery Street Holdings LLC	447 Battery St	1	\$4,506.75	\$903.81	\$5,410.56
0267 -002	Battery Tai Shing Corporation	77 Battery St	1	\$3,690.11	\$370.02	\$4,060.12
0267 -003	Battery Tai Shing Corporation	65 Battery St	1	\$2,792.51	\$280.01	\$3,072.53
0291 -007	Bcal 44 Montgomery Property LI	2 Montgomery St	1	\$4,501.38	\$451.37	\$4,952.75
0291 -012	Bcal 44 Montgomery Property LI	44 Montgomery St	1	\$167,821.51	\$16,828.03	\$184,649.54
0208 -028	Bcal 655 Montgomery Property L	655 Montgomery St	1	\$54,159.03	\$5,430.71	\$59,589.74
0260 -037	Benson Family Trust	201 Sansome St	1	\$180.23	\$18.07	\$198.31
0311 -113	Bentley-Follo Revocable Trust	690 Market St	1	\$413.24	\$41.44	\$454.68

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0311 -114	Bentley-Follo Revocable Trust	690 Market St	1	\$339.45	\$34.04	\$373.49
0288 -106	Berberian Farms Corporation	333 Bush St	1	\$309.04	\$30.99	\$340.02
0166 -090	Berkeley Holdings LLC	288 Pacific Ave #2H	1	\$279.07	\$55.97	\$335.04
0288 -107	Bhagat Fmly Revoc Tr	333 Bush St	1	\$304.12	\$30.49	\$334.61
0288 -072	Bhangoo Family Trust	333 Bush St	1	\$372.99	\$37.40	\$410.39
0207 -037	Bhsd 505 Propco LLC	505 Sansome St	1	\$42,742.34	\$4,285.92	\$47,028.26
0207 -035	Bhsd 545 Propco LLC	545 Sansome St	1	\$13,342.92	\$1,337.94	\$14,680.86
0207 -036	Bhsd 545 Propco LLC	517 Washington St	1	\$4,841.50	\$485.47	\$5,326.98
0207 -033	Bhsd Redwood Park Propco LLC	535 Washington St	1	\$4,117.66	\$412.89	\$4,530.55
0207 -032	Bhsd Tpc Propco LLC	600 Montgomery St	1	\$114,579.53	\$11,489.27	\$126,068.80
0288 -113	Bien Dinh & Ngoc Thi-Nhu Nguye	333 Bush St	1	\$396.02	\$39.71	\$435.73
0311 -099	Bina Kaplan & Ioan Kaplan Fmly	690 Market St	1	\$275.27	\$27.60	\$302.87
0176 -023	Birmingham Development LLC	515-517 Pacific Ave	1	\$533.32	\$53.48	\$586.80
0260 -004	Bizoe Investments LLC	217-221 Sansome St	1	\$2,367.64	\$237.41	\$2,605.05
0166 -083	Boren Philip James Iii & Schenning Chant	288 Pacific Ave #2A	1	\$269.90	\$54.13	\$324.03
0288 -095	Boyd John S	333 Bush St	1	\$304.12	\$30.49	\$334.61
0311 -015	Bprep One Post LLC	1 Post St	1	\$109,321.65	\$10,962.05	\$120,283.70
0206 -025	Bre Quad Ca Owner LLC	425 Battery St	1	\$24,635.29	\$4,940.53	\$29,575.81
0291 -002	Brio Real Estate Holdings LLC	550 Market St	1	\$1,253.14	\$125.66	\$1,378.80
0262 -018	Britphil & Co (Us) Ltd	100 Battery St	1	\$21,485.44	\$2,154.42	\$23,639.85
0164 -032	Brm Bakersfield LLC	430 Pacific Ave	1	\$1,073.80	\$107.67	\$1,181.48
0164 -033	Brm Bakersfield LLC	440 Pacific Ave	1	\$613.15	\$61.48	\$674.64
0165 -021	Broadway Sansome Assocs LP	255 - 295 Broadway	1	\$19,675.27	\$1,972.91	\$21,648.17
0288 -093	Bruce Vannatta Revoc Trust	333 Bush St	1	\$372.99	\$37.40	\$410.39
0288 -087	Buckmaster James	333 Bush St	1	\$351.08	\$35.20	\$386.28
0237 -018	Byrdie LLC	333 Sacramento St	1	\$1,464.68	\$293.74	\$1,758.42
0227 -045	C F & Y C Han Fmly Tr	635-639 Clay St	1	\$1,278.63	\$128.21	\$1,406.85
0174 -002	C F & Y C Han Fmly Tr	645 Battery St	1	\$3,327.40	\$667.30	\$3,994.70
0208 -056	C G Bell Trust	611 Washington St	1	\$279.97	\$28.07	\$308.04

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0260 -001	California Sansome Co	425 California St	1	\$46,107.53	\$4,623.36	\$50,730.89
0196 -037	Carbone Charles F A	25 Hotaling Pl	1	\$242.40	\$24.31	\$266.71
0288 -099	Carlos & Lucy Hidalgo Revoc Tr	333 Bush St	1	\$414.14	\$41.53	\$455.66
0228 -022	Center For Art Of Translation	554-556 Commercial St	1	\$1,550.10	\$155.43	\$1,705.54
0288 -067	Chan Pik Kei Paggy	333 Bush St	1	\$295.17	\$29.60	\$324.77
0311 -045	Chang Derrick F	690 Market St	1	\$525.72	\$52.72	\$578.44
0311 -076	Chang Derrick F	690 Market St	1	\$424.87	\$42.60	\$467.47
0311 -115	Chang Derrick F	690 Market St	1	\$316.19	\$31.71	\$347.90
0311 -035	Chang Elizabeth	690 Market St	1	\$273.48	\$27.42	\$300.90
0311 -053	Chang Elizabeth	690 Market St	1	\$525.72	\$52.72	\$578.44
0311 -046	Chang Felix M	690 Market St	1	\$358.90	\$35.99	\$394.89
0311 -034	Chang Felix M	690 Market St	1	\$262.08	\$26.28	\$288.36
0311 -036	Chang Terence A	690 Market St	1	\$281.98	\$28.28	\$310.25
0311 -055	Chang Terence A	690 Market St	1	\$377.91	\$37.89	\$415.80
0260 -025	Chau Dung My	201 Sansome St	1	\$218.70	\$21.93	\$240.63
0208 -036	Chen Ling-Yee M	611 Washington St	1	\$503.58	\$50.50	\$554.08
0166 -095	Cheng May Tian Mei	288 Pacific Ave #3E	1	\$87.66	\$17.58	\$105.24
0288 -102	Cheung Helen Y W	333 Bush St	1	\$402.06	\$40.32	\$442.38
0260 -036	Chiles R & Leslie M Wilson Rev	201 Sansome St	1	\$148.48	\$14.89	\$163.37
0166 -094	Cho Duk Ho	288 Pacific Ave #3D	1	\$167.26	\$33.54	\$200.81
0311 -023	Choi David	690 Market St	1	\$375.00	\$37.60	\$412.61
0260 -031	Choi Eun Young	201 Sansome St	1	\$148.48	\$14.89	\$163.37
0174 -013	Chun Lani	350 Jackson St #201	1	\$456.18	\$45.74	\$501.92
0174 -014	Chun Lani	350 Jackson St #202	1	\$328.94	\$32.98	\$361.92
0195 -002	Church Of Scientology Of Sf	34 - 36 Columbus Ave	1	\$5,678.72	\$569.42	\$6,248.14
0196 -058	Circolo La Taverna	720 Montgomery St	1	\$1,926.00	\$193.13	\$2,119.13
0206 -017	City & County Of San Francisco	530-532 Sansome St	1	\$4,919.54	\$493.30	\$5,412.84
3708 -031	City & County Of San Francisco	79 Stevenson St	1	\$10,384.71	\$1,041.31	\$11,426.02
0202 -006	City & County Of San Francisco	2 - 98 Clay St	2	\$684.11	\$422.71	\$1,106.82

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0202 -015	City & County Of San Francisco	100 - 198 Drumm St	2	\$2,295.18	\$1,418.19	\$3,713.37
0202 -018	City & County Of San Francisco	143 The Embarcadero	2	\$8,453.77	\$5,223.59	\$13,677.36
0202 -019	City & County Of San Francisco	101 - 199 The Embarcadero	2	\$0.00	\$0.00	\$0.00
0202 -020	City & County Of San Francisco	101 - 199 The Embarcadero	2	\$0.00	\$0.00	\$0.00
0203 -013	City & County Of San Francisco	0253 Drumm St	2	\$1,595.82	\$986.06	\$2,581.88
0203 -014	City & County Of San Francisco	101 - 199 Washington St	2	\$9,381.16	\$5,796.62	\$15,177.78
0204 -020	City & County Of San Francisco	201 - 399 Washington St	1	\$9,570.08	\$1,919.25	\$11,489.33
0204 -022	City & County Of San Francisco	201 - 399 Washington St	1	\$9,660.20	\$3,874.64	\$13,534.84
0233 -035	City & County Of San Francisco	1 Clay St	2	\$12,935.83	\$7,993.06	\$20,928.90
0258 -042	City & County Of San Francisco	500 Pine St	1	\$0.00	\$0.00	\$0.00
3714 -001	City & County Of San Francisco	45 Steuart St	2	\$914.18	\$564.87	\$1,479.05
3714 -002	City & County Of San Francisco	26 - 36 The Embarcadero	2	\$2,743.41	\$1,695.16	\$4,438.57
3714 -011	City & County Of San Francisco	55 Steuart St	2	\$199.59	\$123.32	\$322.91
3714 -012	City & County Of San Francisco	53 Steuart St	2	\$132.96	\$82.16	\$215.12
3714 -013	City & County Of San Francisco	51 Steuart St	2	\$83.03	\$51.30	\$134.33
3714 -014	City & County Of San Francisco	49 Steuart St	2	\$498.60	\$308.09	\$806.69
3714 -015	City & County Of San Francisco	47 Steuart St	2	\$914.47	\$565.05	\$1,479.52
3714 -016	City & County Of San Francisco	43 Steuart St	2	\$499.04	\$308.36	\$807.40
3714 -018	City & County Of San Francisco	41 Steuart St	2	\$2,395.04	\$1,479.90	\$3,874.94
3714 -020	City & County Of San Francisco		1	\$1,406.54	\$564.15	\$1,970.70
3715 -011	City & County Of San Francisco	71 - 89 The Embarcadero	1	\$1,363.61	\$273.47	\$1,637.08
9900 002	City & County Of San Francisco	The Embarcadero	3	\$59,791.46	\$17,129.30	\$76,920.76
9900 005H	City & County Of San Francisco	The Embarcadero	3	\$69,893.36	\$13,926.36	\$83,819.73
9900 007	City & County Of San Francisco	The Embarcadero	3	\$22,518.83	\$3,225.64	\$25,744.47
9900 007H	City & County Of San Francisco	The Embarcadero	3	\$108,262.01	\$15,507.67	\$123,769.68
9900 200	City & County Of San Francisco	Ferry Plaza At The Embarcadero	3	\$0.00	\$0.00	\$0.00
9900 201	City & County Of San Francisco	The Embarcadero	3	\$159,750.01	\$22,882.92	\$182,632.92
9900 274	City & County Of San Francisco	The Embarcadero	3	\$102,710.88	\$29,425.03	\$132,135.91

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
9900 274H	City & County Of San Francisco	90 - 198 The Embarcadero	3	\$48,517.01	\$13,899.35	\$62,416.36
9900 275	City & County Of San Francisco	The Embarcadero	3	\$87,421.37	\$25,044.83	\$112,466.19
9900 278	City & County Of San Francisco	The Embarcadero	3	\$46,059.87	\$8,122.24	\$54,182.11
0311 -081	Clark-Mcnees Family Trust	690 Market St	1	\$424.87	\$42.60	\$467.47
0260 -009	Clinton T Reilly Fmly Tr	358-360 Pine St	1	\$4,094.85	\$410.60	\$4,505.45
0195 -017	Clown Alley Inc	42 Columbus Ave	1	\$158.54	\$15.90	\$174.44
0174 -018	Colby Family Revocable Trust	350 Jackson St #401	1	\$456.18	\$45.74	\$501.92
0176 -040	Collins Family Revoc Tr	845 Montgomery St	1	\$450.59	\$45.18	\$495.77
0241 -025	Columbia Reit - 650 California Ll	636 - 650 California St	1	\$103,117.66	\$10,339.95	\$113,457.62
0262 -021	Columbia Reit 201 California L	201 California St	1	\$58,623.30	\$11,756.71	\$70,380.01
0228 -023	Commercial Street Investors Ll	564-566 Commercial St	1	\$737.93	\$73.99	\$811.93
3715 -002	Commonwealth Club Of Californi	110-116 The Embarcadero	1	\$5,265.92	\$1,056.06	\$6,321.99
0311 -038	Coral Investments LLC	690 Market St	1	\$378.58	\$37.96	\$416.54
3716 -024	Cp Iii Rincon Towers Inc	88 Howard St	1	\$47,461.52	\$9,518.25	\$56,979.77
0291 -005	Cph 564 LP	562-566 Market St	1	\$14,524.95	\$1,456.47	\$15,981.42
0166 -101	Craig Martin Lvg Tr	288 Pacific Ave #4C	1	\$272.36	\$54.62	\$326.99
0311 -056	Crawley Tang Trust	690 Market St	1	\$413.02	\$41.41	\$454.43
0166 -007	Credit Shelter Tr	724 Battery St	1	\$1,453.50	\$291.49	\$1,745.00
0237 -005	Crossley Anthony	225-227 Front St	1	\$829.84	\$166.42	\$996.26
0260 -017	Crossley Anthony	201 Sansome St	1	\$467.80	\$46.91	\$514.71
0260 -018	Crossley Anthony	201 Sansome St	1	\$250.00	\$25.07	\$275.07
0288 -086	Cua Sydnee	333 Bush St	1	\$337.66	\$33.86	\$371.52
0288 -079	Curzon Egham LLC	333 Bush St	1	\$399.15	\$40.02	\$439.18
0288 -104	Curzon Egham LLC	333 Bush St	1	\$279.52	\$28.03	\$307.55
0176 -037	Cutler Devon H & Wilson Christ	845 Montgomery St	1	\$229.43	\$23.01	\$252.44
0291 -001	Cypress Capital Inc	540-548 Market St	1	\$8,395.43	\$841.84	\$9,237.26
0288 -082	Dalo Living Trust	333 Bush St	1	\$401.39	\$40.25	\$441.64
0262 -008	Dalum Corporation N V	130 Battery St	1	\$6,673.36	\$669.16	\$7,342.52
0311 -086	Dan Xu Revocable Living Trust	690 Market St	1	\$424.87	\$42.60	\$467.47

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0311 -106	Deepak & Pooja Advani 2019 Fml	690 Market St	1	\$424.87	\$42.60	\$467.47
0267 -010	Deka Immobilien Investment Gmb	114 Sansome St	1	\$50,235.47	\$5,037.28	\$55,272.75
0311 -075	Deng Wei	690 Market St	1	\$319.99	\$32.09	\$352.08
0196 -035	Deutsch Barry	25 Hotaling Pl	1	\$149.82	\$15.02	\$164.85
0267 -009	Dhm li LP	130 Bush St	1	\$3,285.36	\$329.43	\$3,614.79
0166 -100	Diamond Blvd LLC	288 Pacific Ave #4B	1	\$408.32	\$81.89	\$490.21
0288 -096	Diaz Alejandro	333 Bush St	1	\$402.06	\$40.32	\$442.38
0288 -108	Dickerman Revoc Tr	333 Bush St	1	\$402.06	\$40.32	\$442.38
0166 -085	Didi Lamis El	288 Pacific Ave #2C	1	\$285.11	\$57.18	\$342.29
0166 -106	Dijkstra-Rosenzweig Lvg Tr	288 Pacific Ave #5C	1	\$296.74	\$59.51	\$356.25
0208 -052	Donald Du Bain 2003 Trust	611 Washington St	1	\$586.77	\$58.84	\$645.60
0266 -001	Double Wood Investment Inc	111 Pine St	1	\$46,072.42	\$4,619.84	\$50,692.26
0260 -010	Downtown Properties Vii LLC	300 Montgomery St	1	\$47,394.66	\$4,752.42	\$52,147.08
0228 -024	Dp550 LLC	538 Montgomery St	1	\$14,751.03	\$1,479.14	\$16,230.16
0228 -028	Dp550 LLC	552 Montgomery St	1	\$5,422.68	\$543.75	\$5,966.43
0228 -029	Dp550 LLC	552 Montgomery St	1	\$623.89	\$62.56	\$686.45
0311 -020	Dunlap Family Tr	690 Market St	1	\$273.48	\$27.42	\$300.90
0311 -093	E Richard Jones Revoc Tr	690 Market St	1	\$338.78	\$33.97	\$372.75
0196 -024	Eclipse Champagne Bldg LLC	520-530 Washington St	1	\$6,779.58	\$679.81	\$7,459.39
0311 -069	Edward Dubrovsky Tr	690 Market St	1	\$267.22	\$26.80	\$294.02
0311 -070	Edward Dubrovsky Trust A & R	690 Market St	1	\$319.99	\$32.09	\$352.08
0208 -034	Edward E Winger Trust	611 Washington St	1	\$540.48	\$54.20	\$594.67
0269 -009	Eleanor Julia Whalen Survivors	344 Kearny St	1	\$562.39	\$56.39	\$618.79
0263 -011	Elm Property Venture LLC	101 California St	1	\$290,700.31	\$58,298.99	\$348,999.30
0231 -023	Embarcadero Center Associates	2 The Embarcadero	2	\$105,236.65	\$65,025.80	\$170,262.45
0208 -044	Engler Andrew C Cherwin Susan	611 Washington St	1	\$510.51	\$51.19	\$561.71
0240 -001	Entrex Holdings LP	451-465 Montgomery St	1	\$4,228.12	\$423.97	\$4,652.09
0240 -002	Entrex Holdings LP	417 Montgomery St	1	\$21,139.95	\$2,119.77	\$23,259.72
0235 -025	Epic Properties LLC	25 Drumm St	1	\$392.22	\$157.32	\$549.54

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0235 -026	Epic Properties LLC	33 Drumm St	1	\$1,406.10	\$563.98	\$1,970.07
0206 -013	Eqx Jackson Sq Holdco LLC	439 Washington St	1	\$3,980.36	\$798.25	\$4,778.61
0206 -014	Eqx Jackson Sq Holdco LLC	425 Washington St	1	\$2,900.97	\$581.78	\$3,482.74
0173 -003	Eugenia Maffei Irrevocable Tru	639 Front St	1	\$2,356.91	\$472.67	\$2,829.58
0165 -004	Eusebeia LLC	316 - 318 Pacific Ave	1	\$1,424.88	\$142.88	\$1,567.76
0288 -075	Evans Mark C	333 Bush St	1	\$295.17	\$29.60	\$324.77
0288 -017	Evergreen Holdings Inc	381 Bush St	1	\$3,506.74	\$351.63	\$3,858.37
0164 -001	Evn Investments LLC	875 Sansome St	1	\$1,802.34	\$180.73	\$1,983.07
3708 -028	F1 Stevenson LLC	71 Stevenson St	1	\$77,818.24	\$7,803.10	\$85,621.33
3708 -029	F1 Stevenson LLC	71 Stevenson St	1	\$928.90	\$93.14	\$1,022.04
0166 -114	Falberg-Predovich Fmly Tr	288 Pacific Ave #Phb	1	\$432.03	\$86.64	\$518.67
0288 -089	Fan Michael	333 Bush St	1	\$371.20	\$37.22	\$408.42
0166 -099	Faulkner Lesa R	288 Pacific Ave #4A	1	\$340.34	\$68.25	\$408.60
3708 -032	Favour-Rodman Fmly Tr	96 Jessie St	1	\$1,913.26	\$191.85	\$2,105.10
0166 -111	Fegan Harry	288 Pacific Ave #6C	1	\$305.91	\$61.35	\$367.25
0268 -017	Fhf I Montgomery LLC	250 Montgomery St	1	\$25,912.13	\$2,598.30	\$28,510.43
0268 -018	Fhf I Montgomery LLC	250 Montgomery St	1	\$24,995.31	\$2,506.36	\$27,501.67
0268 -019	Fhf I Montgomery LLC	250 Montgomery St	1	\$24,995.31	\$2,506.36	\$27,501.67
0166 -103	Fiegl Lvg Tr	288 Pacific Ave #4E	1	\$298.75	\$59.91	\$358.66
0235 -022	Fifty Calif Street Associates	50 California St	1	\$148,366.06	\$59,508.65	\$207,874.71
0289 -006	Financial Secretary Inc The	130 Montgomery St	1	\$4,169.54	\$418.09	\$4,587.63
0288 -094	Firouztash Family Trust	333 Bush St	1	\$309.04	\$30.99	\$340.02
0311 -030	First American Trust Fsb	690 Market St	1	\$273.48	\$27.42	\$300.90
0311 -031	First American Trust Fsb	690 Market St	1	\$280.41	\$28.12	\$308.53
0311 -039	First American Trust Fsb	690 Market St	1	\$262.08	\$26.28	\$288.36
0311 -040	First American Trust Fsb	690 Market St	1	\$273.48	\$27.42	\$300.90
0311 -041	First American Trust Fsb	690 Market St	1	\$281.98	\$28.28	\$310.25
0311 -042	First American Trust Fsb	690 Market St	1	\$358.90	\$35.99	\$394.89
0311 -043	First American Trust Fsb	690 Market St	1	\$378.58	\$37.96	\$416.54

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0311 -057	First American Trust Fsb	690 Market St	1	\$360.69	\$36.17	\$396.86
0311 -059	First American Trust Fsb	690 Market St	1	\$370.98	\$37.20	\$408.18
0311 -060	First American Trust Fsb	690 Market St	1	\$397.59	\$39.87	\$437.46
0260 -002	First Development Corp	233-241 Sansome St	1	\$12,506.37	\$1,254.06	\$13,760.43
0288 -014	First Keil Co Inc	240-244 Kearny St	1	\$3,718.73	\$372.89	\$4,091.62
3710 -019	Forty-Five Fremont LLC	45 Fremont St	1	\$154,742.01	\$15,516.50	\$170,258.51
0260 -043	Foster Brandon Lional	201 Sansome St	1	\$126.34	\$12.67	\$139.01
0233 -044	Four Embarcadero Center Venture	4 The Embarcadero	2	\$157,443.03	\$97,284.15	\$254,727.19
0233 -045	Four Embarcadero Center Venture	100 Drumm St	2	\$1,504.21	\$929.45	\$2,433.67
0174 -012	Fpa Jackson LLC	350 Jackson St #C	1	\$529.52	\$53.10	\$582.62
0270 -003	Frank B Iavarone 2016 Revoc Trust	329 Kearny St	1	\$958.64	\$96.13	\$1,054.77
0173 -002	Fre 344 LLC	643 Front St	1	\$4,320.70	\$866.50	\$5,187.20
0260 -049	Frederick Clayton David & Chan	201 Sansome St	1	\$147.14	\$14.75	\$161.89
0173 -005	Front Office Properties LLC	607 Front St	1	\$3,383.75	\$678.60	\$4,062.35
0236 -008	Front Street Building LLC	236 Front St	1	\$4,119.45	\$826.14	\$4,945.59
0291 -013	Frontier Group LLC	570-572 Market St	1	\$3,621.46	\$363.14	\$3,984.59
0311 -101	Fukushima Glen S	690 Market St	1	\$424.87	\$42.60	\$467.47
0311 -062	Fukushima Glen S & Sakie T	690 Market St	1	\$555.68	\$55.72	\$611.41
0292 -009	Galleria Park Assocs Land I LI	179 Sutter St	1	\$24,524.60	\$2,459.16	\$26,983.76
0260 -042	Gaubatz Gregg S	201 Sansome St	1	\$180.23	\$18.07	\$198.31
0227 -048	Gc 555 Montgomery LLC	555 Montgomery St	1	\$58,551.29	\$5,871.13	\$64,422.43
0237 -013	Genguard Inc	220 Battery St	1	\$1,139.55	\$228.53	\$1,368.08
0269 -008	Gentile Mario L	340 Kearny St	1	\$740.84	\$74.29	\$815.12
0270 -005	Gercinta LLC	315 - 319 Kearny St	1	\$724.96	\$72.69	\$797.66
0270 -006	Gercinta LLC	305 Kearny St	1	\$1,379.26	\$138.30	\$1,517.56
0260 -039	Ggf Revoc Trust	201 Sansome St	1	\$147.14	\$14.75	\$161.89
3708 -038	Glaucoma Center Properties LLC	55 Stevenson St	1	\$1,900.73	\$190.59	\$2,091.33
0208 -033	Global Park Com	611 Washington St	1	\$643.79	\$64.55	\$708.34
0240 -016	Go-Brickman 550 Kearny Owner L	530-550 Kearny St	1	\$38,743.42	\$3,884.93	\$42,628.35

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0175 -016	Gogna Fmly Gst Tr	814-822 Montgomery St	1	\$2,169.07	\$217.50	\$2,386.57
0165 -010	Gogna Fmly Residual Tr	838 Sansome St	1	\$1,213.11	\$121.64	\$1,334.76
0165 -020	Gogna Fmly Residual Tr	838 Sansome St	1	\$2,094.16	\$209.99	\$2,304.15
0208 -037	Golukhov Albert	611 Washington St	1	\$402.51	\$40.36	\$442.87
0288 -071	Golukhov Albert	333 Bush St	1	\$399.15	\$40.02	\$439.18
0206 -006	Grazia Limited Partnership	432 Clay St	1	\$1,462.00	\$293.20	\$1,755.20
0166 -084	Greer Deborah	288 Pacific Ave #2B	1	\$183.36	\$36.77	\$220.14
0288 -011	Gre-F 222 Kearny Fee LLC	220 Kearny St	1	\$5,734.18	\$574.99	\$6,309.16
0288 -029	Gre-F 222 Kearny Fee LLC	222 Kearny St	1	\$30,993.13	\$3,107.78	\$34,100.91
0175 -008	Grosvenor Usa Limited	440-444 Jackson St	1	\$679.79	\$68.16	\$747.96
0228 -013	Gsmt LLC	500 Montgomery St	1	\$2,455.30	\$246.20	\$2,701.50
0288 -008	Gst Non-Exempt Marital Trust	126 Sutter St	1	\$1,157.21	\$116.04	\$1,273.25
0269 -013	Gst Trust	22 Belden St	1	\$515.21	\$51.66	\$566.87
0269 -015	Gst Trust	40 Belden St	1	\$775.50	\$77.76	\$853.26
0166 -105	Gsvv LLC	288 Pacific Ave #5B	1	\$408.10	\$81.84	\$489.94
0311 -104	Guerra 1999 Revocable Trust	690 Market St	1	\$266.55	\$26.73	\$293.28
0260 -054	Guido Dana L	201 Sansome St	1	\$147.14	\$14.75	\$161.89
0311 -052	Gunasekaran Kalaiselvi & Subra	690 Market St	1	\$360.69	\$36.17	\$396.86
0175 -024	Guzzardo Family Revocable Tr	477 Pacific Ave	1	\$2,140.00	\$214.59	\$2,354.59
0196 -011	Gwin Shannon Collier	712-714 Montgomery St	1	\$1,916.39	\$192.16	\$2,108.55
0196 -059	Gwin Shannon Collier	716A A Montgomery St	1	\$485.54	\$48.69	\$534.23
0196 -060	Gwin Shannon Collier	716B B Montgomery St	1	\$485.54	\$48.69	\$534.23
0196 -061	Gwin Shannon Collier	716C C Montgomery St	1	\$485.54	\$48.69	\$534.23
0208 -059	Hales William J Jr	611 Washington St	1	\$426.66	\$42.78	\$469.44
0288 -098	Harlan Carey Jocelyn	333 Bush St	1	\$279.52	\$28.03	\$307.55
0237 -046	Harrington Enterprises	239-245 Front St	1	\$1,844.83	\$369.97	\$2,214.80
3711 -019	Hc Owner LLC	215-245 Market St	1	\$105,134.45	\$21,084.37	\$126,218.82
0176 -031	Hines Virginia L	845 Montgomery St	1	\$319.99	\$32.09	\$352.08
0174 -006	Hmanp Property Holdings LLC	704 Sansome St	1	\$2,508.97	\$251.58	\$2,760.55

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0265 -065	Ho Properties Corporation	2509 Pine St	1	\$190.07	\$38.12	\$228.19
0265 -003	Honorway Investment Corp	388 Market St	1	\$10,260.83	\$2,057.78	\$12,318.60
0265 -004	Honorway Investment Corp	388 Market St	1	\$5,270.62	\$1,057.01	\$6,327.63
0265 -005	Honorway Investment Corp	388 Market St	1	\$43,428.61	\$8,709.47	\$52,138.08
0265 -007	Honorway Investment Corp	1 Pine St	1	\$277.28	\$55.61	\$332.89
0265 -008	Honorway Investment Corp	1 Pine St	1	\$328.27	\$65.83	\$394.10
0265 -009	Honorway Investment Corp	1 Pine St	1	\$292.94	\$58.75	\$351.68
0265 -010	Honorway Investment Corp	1 Pine St	1	\$212.43	\$42.60	\$255.04
0265 -011	Honorway Investment Corp	1 Pine St	1	\$194.55	\$39.02	\$233.56
0265 -012	Honorway Investment Corp	1 Pine St	1	\$249.78	\$50.09	\$299.87
0265 -013	Honorway Investment Corp	1 Pine St	1	\$217.13	\$43.54	\$260.68
0265 -014	Honorway Investment Corp	1 Pine St	1	\$253.58	\$50.85	\$304.43
0265 -015	Honorway Investment Corp	1 Pine St	1	\$190.07	\$38.12	\$228.19
0265 -016	Honorway Investment Corp	1 Pine St	1	\$212.43	\$42.60	\$255.04
0265 -017	Honorway Investment Corp	1 Pine St	1	\$277.28	\$55.61	\$332.89
0265 -018	Honorway Investment Corp	1 Pine St	1	\$328.27	\$65.83	\$394.10
0265 -019	Honorway Investment Corp	1 Pine St	1	\$292.94	\$58.75	\$351.68
0265 -020	Honorway Investment Corp	1 Pine St	1	\$212.43	\$42.60	\$255.04
0265 -021	Honorway Investment Corp	1 Pine St	1	\$194.55	\$39.02	\$233.56
0265 -022	Honorway Investment Corp	1 Pine St	1	\$249.78	\$50.09	\$299.87
0265 -023	Honorway Investment Corp	1 Pine St	1	\$217.13	\$43.54	\$260.68
0265 -024	Honorway Investment Corp	1 Pine St	1	\$253.58	\$50.85	\$304.43
0265 -025	Honorway Investment Corp	1 Pine St	1	\$190.07	\$38.12	\$228.19
0265 -026	Honorway Investment Corp	1 Pine St	1	\$212.43	\$42.60	\$255.04
0265 -027	Honorway Investment Corp	1 Pine St	1	\$328.27	\$65.83	\$394.10
0265 -028	Honorway Investment Corp	1 Pine St	1	\$328.27	\$65.83	\$394.10
0265 -029	Honorway Investment Corp	1 Pine St	1	\$292.94	\$58.75	\$351.68
0265 -030	Honorway Investment Corp	1 Pine St	1	\$212.43	\$42.60	\$255.04
0265 -031	Honorway Investment Corp	1 Pine St	1	\$194.55	\$39.02	\$233.56

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0265 -032	Honorway Investment Corp	1 Pine St	1	\$249.78	\$50.09	\$299.87
0265 -033	Honorway Investment Corp	1 Pine St	1	\$217.13	\$43.54	\$260.68
0265 -034	Honorway Investment Corp	1 Pine St	1	\$253.58	\$50.85	\$304.43
0265 -035	Honorway Investment Corp	1 Pine St	1	\$190.07	\$38.12	\$228.19
0265 -036	Honorway Investment Corp	1 Pine St	1	\$212.43	\$42.60	\$255.04
0265 -037	Honorway Investment Corp	1 Pine St	1	\$277.28	\$55.61	\$332.89
0265 -038	Honorway Investment Corp	1 Pine St	1	\$328.27	\$65.83	\$394.10
0265 -039	Honorway Investment Corp	1 Pine St	1	\$292.94	\$58.75	\$351.68
0265 -040	Honorway Investment Corp	1 Pine St	1	\$212.43	\$42.60	\$255.04
0265 -041	Honorway Investment Corp	1 Pine St	1	\$194.55	\$39.02	\$233.56
0265 -042	Honorway Investment Corp	1 Pine St	1	\$249.78	\$50.09	\$299.87
0265 -043	Honorway Investment Corp	1 Pine St	1	\$217.13	\$43.54	\$260.68
0265 -044	Honorway Investment Corp	1 Pine St	1	\$253.58	\$50.85	\$304.43
0265 -045	Honorway Investment Corp	1 Pine St	1	\$190.07	\$38.12	\$228.19
0265 -046	Honorway Investment Corp	1 Pine St	1	\$212.43	\$42.60	\$255.04
0265 -047	Honorway Investment Corp	1 Pine St	1	\$277.28	\$55.61	\$332.89
0265 -048	Honorway Investment Corp	1 Pine St	1	\$328.27	\$65.83	\$394.10
0265 -049	Honorway Investment Corp	1 Pine St	1	\$292.94	\$58.75	\$351.68
0265 -050	Honorway Investment Corp	1 Pine St	1	\$212.43	\$42.60	\$255.04
0265 -051	Honorway Investment Corp	1 Pine St	1	\$194.55	\$39.02	\$233.56
0265 -052	Honorway Investment Corp	1 Pine St	1	\$249.78	\$50.09	\$299.87
0265 -053	Honorway Investment Corp	1 Pine St	1	\$217.13	\$43.54	\$260.68
0265 -054	Honorway Investment Corp	1 Pine St	1	\$253.58	\$50.85	\$304.43
0265 -055	Honorway Investment Corp	1 Pine St	1	\$190.07	\$38.12	\$228.19
0265 -056	Honorway Investment Corp	1 Pine St	1	\$212.43	\$42.60	\$255.04
0265 -057	Honorway Investment Corp	1 Pine St	1	\$277.28	\$55.61	\$332.89
0265 -058	Honorway Investment Corp	1 Pine St	1	\$328.27	\$65.83	\$394.10
0265 -059	Honorway Investment Corp	1 Pine St	1	\$292.94	\$58.75	\$351.68
0265 -060	Honorway Investment Corp	1 Pine St	1	\$212.43	\$42.60	\$255.04

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0265 -061	Honorway Investment Corp	1 Pine St	1	\$194.55	\$39.02	\$233.56
0265 -062	Honorway Investment Corp	1 Pine St	1	\$249.78	\$50.09	\$299.87
0265 -063	Honorway Investment Corp	1 Pine St	1	\$217.13	\$43.54	\$260.68
0265 -064	Honorway Investment Corp	1 Pine St	1	\$253.58	\$50.85	\$304.43
0265 -066	Honorway Investment Corp	1 Pine St	1	\$212.43	\$42.60	\$255.04
0265 -067	Honorway Investment Corp	1 Pine St	1	\$277.28	\$55.61	\$332.89
0265 -068	Honorway Investment Corp	1 Pine St	1	\$328.27	\$65.83	\$394.10
0265 -069	Honorway Investment Corp	1 Pine St	1	\$292.94	\$58.75	\$351.68
0196 -025	Hotaling Partners LLC	30 Hotaling Pl	1	\$6,440.13	\$645.77	\$7,085.90
0229 -020	Htlv Sf LLC	375 Battery St	1	\$62,965.91	\$12,627.61	\$75,593.52
0288 -076	Hu Mark Yeqing	333 Bush St	1	\$234.80	\$23.54	\$258.34
0208 -041	Huang Kung-Tao Samuel	611 Washington St	1	\$415.25	\$41.64	\$456.89
0260 -053	Huang/Gu Family Trust	201 Sansome St	1	\$126.34	\$12.67	\$139.01
0311 -074	Huang-Zhang Family Trust	690 Market St	1	\$267.22	\$26.80	\$294.02
0288 -077	Huddleson Hugh W	333 Bush St	1	\$233.01	\$23.36	\$256.37
3716 -021	Hudson Rincon Center LLC	121 Spear St	1	\$52,809.29	\$10,590.73	\$63,400.02
3716 -023	Hudson Rincon Center LLC	121 Spear St	1	\$66,459.46	\$13,328.23	\$79,787.68
0228 -004	Hung On Tong Society	401-405 Sansome St	1	\$2,625.25	\$263.24	\$2,888.49
0260 -016	Hv-Rocklin Development Inc	433 California St	1	\$24,357.33	\$2,442.39	\$26,799.72
0259 -026	Hwa 555 Owners LLC	555 California St	1	\$329,146.32	\$33,004.61	\$362,150.93
0259 -027	Hwa 555 Owners LLC	555 California St	1	\$49,518.12	\$4,965.35	\$54,483.46
0259 -028	Hwa 555 Owners LLC	345 Montgomery St	1	\$18,296.90	\$1,834.69	\$20,131.59
0259 -029	Hwa 555 Owners LLC	315 Montgomery St	1	\$60,487.36	\$6,065.27	\$66,552.63
0260 -033	Hwan Billy Jay	201 Sansome St	1	\$126.34	\$12.67	\$139.01
0240 -007	I & G Direct Real Estate 43 LP	580 California St	1	\$79,987.31	\$8,020.60	\$88,007.91
0163 -012	Intl Settlement Holding Corp	592-596 Pacific Ave	1	\$631.04	\$63.28	\$694.32
0176 -002	Intl Settlement Holding Corp	853-857 Montgomery St	1	\$1,157.21	\$116.04	\$1,273.25
0176 -017	Intl Settlement Holding Corp	553-555 Pacific Ave	1	\$5,926.04	\$594.22	\$6,520.26
0235 -007	Isaacs John L & Robert M	17 Drumm St	1	\$1,301.44	\$522.00	\$1,823.44

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0166 -093	Ishimatsu Todd	288 Pacific Ave #3C	1	\$285.33	\$57.22	\$342.56
0176 -034	Ive Revoc Tr	845 Montgomery St	1	\$324.02	\$32.49	\$356.51
0176 -038	Ive Revoc Tr	845 Montgomery St	1	\$328.27	\$32.92	\$361.18
0163 -008A	Jac Investment Prpts LLC	560 Pacific Ave	1	\$3,407.90	\$341.72	\$3,749.62
0175 -010	Jackson Gulch LLC	468-472 Jackson St	1	\$1,878.37	\$188.35	\$2,066.72
0174 -003	Jackson Place Assocs LP	617 - 643 Battery St	1	\$21,880.34	\$4,388.03	\$26,268.37
0260 -034	Jackson Tony Weikuo	201 Sansome St	1	\$147.14	\$14.75	\$161.89
0260 -056	Jacob Tr	201 Sansome St	1	\$148.48	\$14.89	\$163.37
0176 -041	James Barrese Alk Revoc Lvg Tr	845 Montgomery St	1	\$379.48	\$38.05	\$417.53
0166 -113	James Hau-Y Tai Revoc Tr	288 Pacific Ave #Pha	1	\$572.23	\$114.76	\$686.99
0166 -104	Janese/Johnson Tr	288 Pacific Ave #5A	1	\$340.34	\$68.25	\$408.60
0311 -078	Jeffrey Carmona Revoc Tr	690 Market St	1	\$309.04	\$30.99	\$340.02
3715 -003	Jewish Community Federation Of	121 Steuart St	1	\$9,863.01	\$1,978.00	\$11,841.01
0208 -057	Jkg-A LLC	611 Washington St	1	\$468.25	\$46.95	\$515.20
0175 -018	Jl Property LLC	836 Montgomery St	1	\$1,537.36	\$154.16	\$1,691.51
0208 -031	Johannsmeier Karl H	611 Washington St	1	\$480.33	\$48.16	\$528.49
0173 -007	Jpmbb 2014-C22 Jackson Street LLC	220 Jackson St	1	\$6,759.68	\$1,355.63	\$8,115.31
0311 -005	Jppf 660 Market LP	660 Market St	1	\$9,415.11	\$944.08	\$10,359.20
0311 -080	Jt Capital Group Inc	690 Market St	1	\$319.99	\$32.09	\$352.08
0176 -043	Julia Tomczak 2020 Irrevoc Tr	845 Montgomery St	1	\$357.56	\$35.85	\$393.42
0288 -085	Kapadia KaLPesh & Purvi	333 Bush St	1	\$233.01	\$23.36	\$256.37
0311 -087	Kathleen Heitz Myers Revoc Tr	690 Market St	1	\$234.80	\$23.54	\$258.34
0237 -014	Kbs Sor 353 Sacramento Street	353 Sacramento St	1	\$56,362.32	\$11,303.28	\$67,665.60
0237 -015	Kbs Sor 353 Sacramento Street	280 Battery St	1	\$939.19	\$188.35	\$1,127.54
0237 -016	Kbs Sor 353 Sacramento Street	353 Sacramento St	1	\$1,161.01	\$232.84	\$1,393.85
0269 -006	Kearny Street Sf LLC	318 Kearny St	1	\$1,838.12	\$184.31	\$2,022.43
0311 -021	Kedros Bay LLC	690 Market St	1	\$295.17	\$29.60	\$324.77
0260 -062	Kennedy Katherine	201 Sansome St	1	\$126.34	\$12.67	\$139.01
0311 -118	Kerr Family Trust	690 Market St	1	\$683.15	\$68.50	\$751.65

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0311 -116	Kevin Joseph Schaefer Tr	690 Market St	1	\$746.21	\$74.82	\$821.03
0311 -105	King & Song Revoc Fmly Tr	690 Market St	1	\$319.99	\$32.09	\$352.08
0267 -011	King Family Irrevocable Trust	140 Sansome St	1	\$5,162.61	\$517.67	\$5,680.29
0288 -103	King Phillip	333 Bush St	1	\$279.52	\$28.03	\$307.55
0165 -017	King Plaza Partners	735 Battery St	1	\$13,586.44	\$1,362.36	\$14,948.80
0311 -085	King Stephanie Paulette	690 Market St	1	\$319.99	\$32.09	\$352.08
3708 -056	Knickerbocker Properties Inc X	525 Market St	1	\$243,003.10	\$24,366.74	\$267,369.84
0176 -001	Kristina Gavello Marital Tr	501 Pacific Ave	1	\$576.70	\$57.83	\$634.53
0260 -020	Kuo Roger	201 Sansome St	1	\$215.57	\$21.62	\$237.18
0311 -054	L & C Lusvardi Trust	690 Market St	1	\$358.90	\$35.99	\$394.89
0174 -019	Lam Brian Cuong & Chang Wendy	350 Jackson St #402	1	\$328.94	\$32.98	\$361.92
3713 -006	Landmark Firehill Hldgs LLC	1 Market St	1	\$97,137.73	\$38,961.31	\$136,099.04
0288 -070	Lary & Robin Aladeen Tr	333 Bush St	1	\$337.66	\$33.86	\$371.52
0166 -086	Lau Fmly 1990 Revoc Tr	288 Pacific Ave #2D	1	\$167.26	\$33.54	\$200.81
0208 -054	Laura Irene Bass Family Trust	611 Washington St	1	\$426.66	\$42.78	\$469.44
0175 -012	Lawrence Investment Co	800-802 Montgomery St	1	\$1,727.21	\$173.19	\$1,900.40
0208 -032	Lawrence Nibbi Revoc Tr	611 Washington St	1	\$550.99	\$55.25	\$606.24
0208 -049	Lee Loren Boysel 2007 Tr	611 Washington St	1	\$277.51	\$27.83	\$305.33
0288 -080	Lee Shirley & Shing Chung	333 Bush St	1	\$372.99	\$37.40	\$410.39
3709 -012	Legacy 455 Market Street LP	455 Market St	1	\$102,795.21	\$10,307.62	\$113,102.83
0311 -092	Leona M Bridges Revoc Lvg Trus	690 Market St	1	\$234.80	\$23.54	\$258.34
0166 -107	Leonoudakis Fmly Tr	288 Pacific Ave #5D	1	\$263.64	\$52.87	\$316.52
0174 -010	Letitia L Puccinelli 2005 Trust	768 Sansome St	1	\$2,815.32	\$282.30	\$3,097.62
0260 -021	Levin Alex	201 Sansome St	1	\$142.22	\$14.26	\$156.48
0166 -096	Li Fanyi	288 Pacific Ave #3F	1	\$132.60	\$26.59	\$159.20
0311 -047	Li Meizhen	690 Market St	1	\$378.58	\$37.96	\$416.54
0174 -015	Liew & Lan Revoc Lvg Tr	350 Jackson St #301	1	\$456.18	\$45.74	\$501.92
0174 -017	Liew & Lan Revoc Lvg Tr	350 Jackson St #303	1	\$525.94	\$52.74	\$578.68
0260 -064	Linda Carmichael Revoc Trust	201 Sansome St	1	\$126.34	\$12.67	\$139.01

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0175 -029	Lingang Investment LLC	755 Sansome St	1	\$12,758.84	\$1,279.37	\$14,038.21
0311 -073	Listijo Totok	690 Market St	1	\$309.04	\$30.99	\$340.02
0238 -006	Litke Properties Sansome LLC	350 Sansome St	1	\$27,009.86	\$2,708.37	\$29,718.23
0311 -095	Liu Guangyu & Li Li Jun	690 Market St	1	\$319.99	\$32.09	\$352.08
0260 -047	Liu Hong	201 Sansome St	1	\$180.23	\$18.07	\$198.31
0228 -015	Lmc Assets LLC	520 Montgomery St	1	\$1,187.40	\$119.06	\$1,306.46
0174 -016	Louie Arthur & Mickey	350 Jackson St #302	1	\$328.94	\$32.98	\$361.92
0176 -010	Lovefrom 100 LLC	112 Columbus Ave	1	\$7,375.74	\$739.59	\$8,115.33
0176 -044	Lovefrom 809-831 LLC	809-831 Montgomery St	1	\$3,344.84	\$335.40	\$3,680.24
0176 -030	Lovefrom 845 LLC	845 Montgomery St	1	\$771.92	\$77.40	\$849.32
0196 -041	Lovefrom Inc	25 Hotaling Pl	1	\$149.38	\$14.98	\$164.35
0288 -073	Low Jane S K	333 Bush St	1	\$371.20	\$37.22	\$408.42
0311 -094	Lum Karen	690 Market St	1	\$266.55	\$26.73	\$293.28
0176 -015	Lyon & Swan Holdings LLC	124 - 140 Columbus Ave	1	\$1,200.37	\$120.36	\$1,320.73
0261 -005	M & E LLC	216 Pine St	1	\$10,336.63	\$1,036.49	\$11,373.12
0288 -083	M & T 1994 Fmly Tr	333 Bush St	1	\$295.17	\$29.60	\$324.77
0260 -057	Mak Astatine & Te Ngeng So	201 Sansome St	1	\$126.34	\$12.67	\$139.01
0176 -032	Mankin Donald & Li Chun	845 Montgomery St	1	\$220.26	\$22.09	\$242.35
0311 -117	Marc Jamal Diouane Revoc Tr	690 Market St	1	\$675.99	\$67.78	\$743.77
0288 -105	Margaret C Lew Survivor Tr	333 Bush St	1	\$372.99	\$37.40	\$410.39
3708 -174	Market Center Owner LP	555 Market St	1	\$74,472.50	\$7,467.61	\$81,940.11
3708 -175	Market Center Owner LP	575 Market St	1	\$112,952.72	\$11,326.15	\$124,278.87
3708 -044	Market Lytton LLC	581 Market St	1	\$6,270.63	\$628.78	\$6,899.41
0237 -047	Mcdonalds Corp	235 Front St	1	\$2,265.00	\$454.24	\$2,719.24
0174 -020	Meany Revoc Tr	350 Jackson St #501	1	\$674.65	\$67.65	\$742.30
0174 -021	Meany Revoc Tr	350 Jackson St #502	1	\$125.00	\$12.53	\$137.54
0311 -013	Mechanics Institute	57-65 Post St	1	\$13,361.26	\$1,339.78	\$14,701.04
0270 -004	Mee Yin Corp	321 Kearny St	1	\$1,201.04	\$120.43	\$1,321.47
0260 -048	Mendoza Vina A	201 Sansome St	1	\$126.34	\$12.67	\$139.01

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0240 -020	Menlo Land & Capital Xix LLC	550 California St	1	\$74,390.66	\$7,459.40	\$81,850.06
0228 -039	Mept 475 Sansome Street LLC	475 Sansome St	1	\$108,101.38	\$10,839.69	\$118,941.07
0260 -015	Merchants Exchange Bldg LLC	75 Leidesdorff St	1	\$59,339.31	\$5,950.15	\$65,289.47
0208 -038	Michael J Rippey Revoc Tr	611 Washington St	1	\$527.96	\$52.94	\$580.90
0175 -017	Millman Bernard Hara Koichi	824 Montgomery St	1	\$985.25	\$98.79	\$1,084.04
0311 -083	Ming Family Tr Agrmnt	690 Market St	1	\$306.80	\$30.76	\$337.56
0175 -032	Mjq 40 Gold Street LLC	40 Gold St	1	\$4,379.74	\$439.17	\$4,818.91
0288 -027	Mm 130 Sutter LLC	130-150 Sutter St	1	\$24,247.09	\$2,431.34	\$26,678.43
0288 -091	Mmsf Residential Holding	333 Bush St	1	\$279.52	\$28.03	\$307.55
0208 -026	Montgomery Building Inc	601 Montgomery St	1	\$54,949.74	\$5,509.99	\$60,459.73
0239 -012	Montgomery Lands Inc	456 Montgomery St	1	\$422.63	\$42.38	\$465.01
0239 -013	Montgomery Lands Incorporated	456 Montgomery St	1	\$632.38	\$63.41	\$695.80
0239 -014	Montgomery Lands Incorporated	456 Montgomery St	1	\$36,812.50	\$3,691.31	\$40,503.81
0260 -022	Movshovich Revocable Family Tr	201 Sansome St	1	\$186.72	\$18.72	\$205.44
0237 -008	Mv Cal LLC	230 California St	1	\$9,514.84	\$1,908.17	\$11,423.02
0311 -024	Mvc Tr	690 Market St	1	\$262.08	\$26.28	\$288.36
0311 -027	Mvc Tr	690 Market St	1	\$358.46	\$35.94	\$394.40
0311 -028	Mvc Tr	690 Market St	1	\$375.00	\$37.60	\$412.61
0311 -029	Mvc Tr	690 Market St	1	\$262.08	\$26.28	\$288.36
0311 -032	Mvc Tr	690 Market St	1	\$358.46	\$35.94	\$394.40
0311 -033	Mvc Tr	690 Market St	1	\$375.00	\$37.60	\$412.61
0311 -049	Mvc Tr	690 Market St	1	\$533.99	\$53.55	\$587.54
0311 -066	Mvc Tr	690 Market St	1	\$363.15	\$36.41	\$399.57
0311 -067	Mvc Tr	690 Market St	1	\$382.16	\$38.32	\$420.48
0165 -022	Mxb Battery LP	717 Battery St	1	\$7,304.85	\$732.48	\$8,037.33
0196 -038	Nado Mari Lynn	25 Hotaling Pl	1	\$132.83	\$13.32	\$146.15
0208 -035	Nancke-Krogh Anders & Nina B	611 Washington St	1	\$425.09	\$42.63	\$467.72
0260 -055	Nandini & Vinodh 2013 Fmly Tru	201 Sansome St	1	\$220.26	\$22.09	\$242.35
0288 -078	Navar Ezequiel	333 Bush St	1	\$337.66	\$33.86	\$371.52

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0260 -023	Neri Fmly Tr	201 Sansome St	1	\$117.62	\$11.79	\$129.42
0228 -032	Newcastle/555 Clay Street LLC	553-557 Clay St	1	\$803.67	\$80.59	\$884.26
0163 -010	Newcastle/Pacific Ave LLC	580 Pacific Ave	1	\$307.47	\$30.83	\$338.30
0260 -038	Ngadiman Achjuni	201 Sansome St	1	\$126.34	\$12.67	\$139.01
0260 -035	Nguyen John Tuan Ngoc	201 Sansome St	1	\$220.26	\$22.09	\$242.35
0291 -006	Niantic Holdings LLC	582-592 Market St	1	\$16,878.95	\$1,692.51	\$18,571.46
0166 -091	Nichol Doherty Fmly Lvg Tr	288 Pacific Ave #3A	1	\$269.90	\$54.13	\$324.03
0208 -055	Nion T Mcevoy Residuary Tr	611 Washington St	1	\$539.81	\$54.13	\$593.94
0175 -025	Noel Margaret Lawrence 2019 Lv	461-463 Pacific Ave	1	\$827.60	\$82.99	\$910.59
0311 -100	Norman L Cheung Lvg Trust	690 Market St	1	\$319.99	\$32.09	\$352.08
0166 -088	Ogata Ryan	288 Pacific Ave #2F	1	\$132.60	\$26.59	\$159.20
0166 -098	Ogata Ryan	288 Pacific Ave #3H	1	\$279.07	\$55.97	\$335.04
0228 -031	Old Waterfront LLC	559-561 Clay St	1	\$3,808.17	\$381.86	\$4,190.03
0240 -003	Omni San Francisco Corporation	500 California St	1	\$53,964.04	\$5,411.16	\$59,375.20
0290 -011	One Bush Inc	1 Bush St	1	\$71,385.71	\$7,158.08	\$78,543.80
0290 -012	One Bush Inc	532 Market St	1	\$1,498.22	\$150.23	\$1,648.46
0264 -004	One California Street Partners	1 California St	1	\$127,460.91	\$51,123.73	\$178,584.64
0230 -028	One Embarcadero Center Venture		2	\$132,709.08	\$41,000.51	\$173,709.59
0266 -007	One Front Street Owner LP	30 Battery St	1	\$11,456.50	\$1,148.78	\$12,605.28
0266 -009	One Front Street Owner LP	1 Front St	1	\$135,390.09	\$13,576.02	\$148,966.11
0311 -037	One Kearny LLC	690 Market St	1	\$358.90	\$35.99	\$394.89
0292 -001A	One Montgomery Property Owner	25 Montgomery St	1	\$6,463.16	\$648.08	\$7,111.25
0292 -002	One Montgomery Property Owner	1 Montgomery St	1	\$6,813.57	\$683.22	\$7,496.79
0289 -004	One Sansome St Property LLC	1 Sansome St	1	\$136,629.15	\$13,700.26	\$150,329.41
3715 -013	Orange Submarine LLC	188 The Embarcadero	1	\$20,593.43	\$4,129.95	\$24,723.38
0208 -058	Osher Barbro Sachs & Bernard A	611 Washington St	1	\$518.34	\$51.98	\$570.32
0208 -060	Osher Barbro Sachs & Bernard A	611 Washington St	1	\$1,154.53	\$115.77	\$1,270.30
0228 -006	Pac Gas & Electric Co		1	\$1,881.73	\$188.69	\$2,070.41
0176 -007	Pacific Partners LLC	801 Montgomery St	1	\$7,587.95	\$760.87	\$8,348.82

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
3708 -039	Pacific Resources Stevenson In	53 Stevenson St	1	\$429.34	\$43.05	\$472.39
3708 -040	Pacific Resources Stevenson In	49 Stevenson St	1	\$30,802.38	\$3,088.66	\$33,891.04
0164 -010	Pacific Stables Property Owner LLC	450 - 460 Pacific Ave	1	\$6,392.28	\$640.97	\$7,033.25
0166 -108	Pamela M Wright Lvg Tr	288 Pacific Ave #5E	1	\$297.86	\$59.73	\$357.59
0260 -040	Parikh Nilay S & Shah Priya N	201 Sansome St	1	\$220.26	\$22.09	\$242.35
0173 -006	Parkfront Investments LLC	601 Front St	1	\$5,565.35	\$1,116.11	\$6,681.46
0311 -071	Parksea Investments Limited	690 Market St	1	\$424.87	\$42.60	\$467.47
0291 -004	Patrick & Co	560 Market St	1	\$2,623.91	\$263.11	\$2,887.01
0261 -007	Pdm Associates LLC	200-206 Sansome St	1	\$14,148.61	\$1,418.73	\$15,567.34
0228 -009	Pegasus Plaza LLC	558 Sacramento St	1	\$2,571.58	\$257.86	\$2,829.44
0163 -007	Peter W Craigie & Conna M Mcca	538-540 Pacific Ave	1	\$1,167.27	\$117.05	\$1,284.32
0163 -006	Peters Fmly Tr 2018	536 Pacific Ave	1	\$838.56	\$84.09	\$922.64
0196 -015	Peters Fmly Tr 2018	57 Hotaling Pl	1	\$1,673.76	\$167.83	\$1,841.60
0196 -017	Peters Fmly Tr 2018	463 Jackson St	1	\$1,744.20	\$174.90	\$1,919.10
0269 -018	Pieri Dyan Marie	52 Belden St	1	\$760.29	\$76.24	\$836.53
0270 -001	Pine Kearny LLC	353 - 359 Kearny St	1	\$3,564.88	\$357.46	\$3,922.34
0258 -041	Pine Street Ca Inc	401 - 415 Kearny St	1	\$12,913.13	\$1,294.84	\$14,207.97
0267 -001	Pine Street Hp7 LP	201-221 Pine St	1	\$5,994.69	\$601.11	\$6,595.80
0260 -006	Pine Street Office Owner LLC	332 Pine St	1	\$11,521.12	\$1,155.26	\$12,676.39
0166 -097	Pinsky Fmly Tr	288 Pacific Ave #3G	1	\$290.92	\$58.34	\$349.27
0166 -102	Pohlen Fmly Tr	288 Pacific Ave #4D	1	\$332.07	\$66.60	\$398.66
0292 -004	Post-Montgomery Associates	68-82 Post St	1	\$182,634.71	\$18,313.39	\$200,948.10
0292 -005	Post-Montgomery Associates	98 Post St	1	\$300.99	\$30.18	\$331.17
0292 -006	Post-Montgomery Associates	110 Kearny St	1	\$535.56	\$53.70	\$589.26
0292 -007	Post-Montgomery Associates	116 Kearny St	1	\$267.67	\$26.84	\$294.51
0292 -008	Post-Montgomery Associates	120-130 Kearny St	1	\$804.57	\$80.68	\$885.25
0292 -014	Post-Montgomery Associates		1	\$849.74	\$85.21	\$934.95
0292 -015	Post-Montgomery Associates	165 Sutter St	1	\$31,098.23	\$3,118.32	\$34,216.55
0292 -016	Post-Montgomery Associates	165 Sutter St	1	\$14.98	\$1.50	\$16.48

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0236 -019	Ppf Off 150 California St LP	150 California	1	\$55,850.02	\$11,200.54	\$67,050.55
0204 -019	Ppf Off One Maritime Plaza LP	444 Battery St	1	\$3,751.15	\$752.28	\$4,503.43
0204 -021	Ppf Off One Maritime Plaza LP	300 Clay St	1	\$137,737.61	\$55,245.65	\$192,983.26
0204 -023	Ppf Off One Maritime Plaza LP	250 Clay St	1	\$3,645.38	\$1,462.14	\$5,107.52
3713 -007	Ppf Paramount One Market Plaza	1 Market St	1	\$343,096.14	\$137,613.60	\$480,709.74
0196 -036	Pranger Justin & Wakako	25 Hotaling Pl	1	\$186.27	\$18.68	\$204.95
0311 -103	Pratt Robert James & Sunny Kan	690 Market St	1	\$338.78	\$33.97	\$372.75
0237 -019	Precision Equity LLC	325 Sacramento St	1	\$1,025.05	\$205.57	\$1,230.63
0291 -005B	Pref 580 Market LLC	576-580 Market St	1	\$7,862.77	\$788.43	\$8,651.20
0289 -003	Prii Bpg One Sansome, LLC	1 Sansome St	1	\$7,561.34	\$758.20	\$8,319.54
0174 -004	Prospect Farms	603 - 605 Battery St	1	\$12,683.03	\$2,543.54	\$15,226.57
0260 -003	Prosperity Realty Inc	231 Sansome St	1	\$4,240.42	\$425.20	\$4,665.62
0196 -023	Public Policy Institute Of Cal	500 Washington St	1	\$25,842.81	\$2,591.35	\$28,434.16
0260 -032	Qi Xiaomeng Sun & Niansheng	201 Sansome St	1	\$180.23	\$18.07	\$198.31
0260 -059	Qin Fan Lvg Tr	201 Sansome St	1	\$329.39	\$33.03	\$362.41
0164 -011	Qjs Properties LLC	470 - 492 Pacific Ave	1	\$2,155.43	\$216.13	\$2,371.56
0311 -065	Quan Darryl Tao Chong	690 Market St	1	\$413.02	\$41.41	\$454.43
0311 -048	R C Chronicle Building LP	690 Market St	1	\$360.69	\$36.17	\$396.86
0311 -050	R C Chronicle Building LP	690 Market St	1	\$351.08	\$35.20	\$386.28
0311 -051	R C Chronicle Building LP	690 Market St	1	\$377.91	\$37.89	\$415.80
0311 -058	R C Chronicle Building LP	690 Market St	1	\$555.68	\$55.72	\$611.41
0237 -001	Raaus Family LLC	251 Front St	1	\$4,364.08	\$875.20	\$5,239.28
0311 -111	Ragan Robert Richard Iii	690 Market St	1	\$281.08	\$28.19	\$309.27
0208 -042	RaLPh Family Trust The	611 Washington St	1	\$376.79	\$37.78	\$414.57
0311 -016	Rcp LLC	690 Market St	1	\$372.32	\$37.33	\$409.65
0311 -017	Rcp LLC	690 Market St	1	\$235.47	\$23.61	\$259.08
0311 -018	Rcp LLC	690 Market St	1	\$523.26	\$52.47	\$575.73
0165 -006	Reese Charles W Tr	350 Pacific Ave	1	\$2,113.87	\$211.96	\$2,325.83
0166 -112	Rex Cardinale Revoc Tr	288 Pacific Ave #6D	1	\$372.99	\$74.80	\$447.79

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0311 -026	Ritz-Carlton Development Co In	690 Market St	1	\$280.41	\$28.12	\$308.53
0227 -030	Rj 3220 LLC	632-634 Commercial St	1	\$1,524.83	\$152.90	\$1,677.74
0311 -077	Rkp Sunnybrae Properties LLC	690 Market St	1	\$212.88	\$21.35	\$234.23
0208 -061	Robert L & Audrey Sockolov Rev	611 Washington St	1	\$1,336.10	\$133.98	\$1,470.08
0260 -044	Roma Holdings LLC	201 Sansome St	1	\$147.14	\$14.75	\$161.89
0176 -016	Rona Real Estate LLC	595 Pacific Ave	1	\$17,091.17	\$1,713.79	\$18,804.95
0238 -001	Rp 275 Battery Owner LLC	275 Battery St	1	\$100,039.37	\$20,062.57	\$120,101.94
0238 -007	Rp 275 Battery Owner LLC	475 Sacramento St	1	\$2,564.87	\$257.19	\$2,822.06
0174 -008	Rpb Investments LLC	710 Sansome St	1	\$4,872.58	\$488.59	\$5,361.17
0227 -005	Rreef America Reit Ii Corp Rrr	505 Montgomery St	1	\$175.99	\$17.65	\$193.63
0227 -006	Rreef America Reit Ii Corp Rrr	505 Montgomery St	1	\$239.49	\$24.01	\$263.51
0227 -006A	Rreef America Reit Ii Corp Rrr	505 Montgomery St	1	\$239.49	\$24.01	\$263.51
0227 -007	Rreef America Reit Ii Corp Rrr	505 Montgomery St	1	\$79,172.01	\$7,938.84	\$87,110.85
0227 -008	Rreef America Reit Ii Corp Rrr	505 Montgomery St	1	\$287.35	\$28.81	\$316.16
0227 -009	Rreef America Reit Ii Corp Rrr	505 Montgomery St	1	\$545.40	\$54.69	\$600.09
0227 -010	Rreef America Reit Ii Corp Rrr	505 Montgomery St	1	\$269.90	\$27.06	\$296.97
0227 -011	Rreef America Reit Ii Corp Rrr	640 Sacramento St	1	\$7,281.82	\$730.17	\$8,011.99
0227 -028	Rreef America Reit Ii Corp Rrr	505 Montgomery St	1	\$266.33	\$26.71	\$293.03
0227 -031	Rreef America Reit Ii Corp Rrr	642 Commercial St	1	\$445.22	\$44.64	\$489.86
0269 -014	Rubicon Belden LLC	28 Belden St	1	\$257.16	\$25.79	\$282.94
0269 -019	Rubicon Pine LLC	56 Belden St	1	\$267.67	\$26.84	\$294.51
0269 -020	Rubicon Pine LLC	485 Pine St	1	\$497.77	\$49.91	\$547.68
0269 -021	Rubicon Pine LLC	471-475 Pine St	1	\$2,853.34	\$286.11	\$3,139.45
0269 -001	Russ Building Venture LLC	235 Montgomery St	1	\$146,075.79	\$14,647.51	\$160,723.30
0228 -010	Rwr Associates LLC	560 Sacramento St	1	\$6,449.07	\$646.67	\$7,095.75
0260 -019	Saavedra Gregory Michael	201 Sansome St	1	\$147.14	\$14.75	\$161.89
0311 -107	Saeki Takeshi & Naoko	690 Market St	1	\$318.88	\$31.97	\$350.85
0311 -098	Safe Mtb	690 Market St	1	\$367.62	\$36.86	\$404.49
0288 -084	Salemi Samim	333 Bush St	1	\$234.80	\$23.54	\$258.34

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0311 -090	Samuel W Ho Lvg Tr	690 Market St	1	\$319.99	\$32.09	\$352.08
0196 -062	San Francisco 722 Montgomery L	722-726 Montgomery St	1	\$1,616.07	\$162.05	\$1,778.12
0196 -063	San Francisco 722 Montgomery L	722-726 Montgomery St	1	\$2,410.80	\$241.74	\$2,652.54
0228 -012	Sanger Sacramento Street LLC	576 Sacramento St	1	\$2,371.44	\$237.79	\$2,609.24
0260 -061	Sansome 2019 Tr	201 Sansome St	1	\$343.92	\$34.49	\$378.41
0239 -030	Sansome Holdings LP	343-345 Sansome St	1	\$58,790.78	\$5,895.15	\$64,685.93
0260 -045	Sanson-Mosier Fmly Tr	201 Sansome St	1	\$220.26	\$22.09	\$242.35
0260 -030	Sarkar Kirti Pramod	201 Sansome St	1	\$220.26	\$22.09	\$242.35
0269 -004	Sbus Bush Street LLC	364 Bush St	1	\$2,112.05	\$211.78	\$2,323.83
0288 -007	Scg 110 Sutter Street LLC	110 Sutter St	1	\$10,658.64	\$1,068.78	\$11,727.42
0196 -040	Schindler Lillian	25 Hotaling Pl	1	\$152.95	\$15.34	\$168.29
0260 -024	Scott Family Trust	201 Sansome St	1	\$151.39	\$15.18	\$166.57
0291 -003	Seput Fmly Tr	554 Market St	1	\$1,318.88	\$132.25	\$1,451.13
3715 -006	Sf Griffon LLC	155 Steuart St	1	\$7,021.53	\$1,408.14	\$8,429.68
0166 -081	Sf Pacific Avenue Properties LLC	288 Pacific Ave R-1	1	\$360.47	\$72.29	\$432.76
0166 -082	Sf Pacific Avenue Properties LLC	288 Pacific Ave R-2	1	\$91.01	\$18.25	\$109.26
9900 001	Sf Piers Owner Inc	The Embarcadero	3	\$59,132.76	\$16,940.59	\$76,073.35
9900 001H	Sf Piers Owner Inc	The Embarcadero	3	\$42,610.57	\$12,207.25	\$54,817.82
9900 003	Sf Piers Owner Inc	The Embarcadero	3	\$75,706.88	\$21,688.81	\$97,395.69
3714 -019	Sf Treat LP	71-77 Steuart St	1	\$31,915.76	\$12,801.20	\$44,716.97
0208 -053	Shashank & Sheela Kapre Revoc	611 Washington St	1	\$518.34	\$51.98	\$570.32
0288 -097	Shelton Edward	333 Bush St	1	\$279.52	\$28.03	\$307.55
0166 -110	Shepard & Melissa S Harris Lvg Tr	288 Pacific Ave #6B	1	\$407.65	\$81.75	\$489.40
0288 -074	Sherman Condominium Trust	333 Bush St	1	\$401.39	\$40.25	\$441.64
0268 -012	Sic-369 Pine,LLC	369 Pine St	1	\$15,095.62	\$1,513.69	\$16,609.31
0268 -013	Sic-369 Pine,LLC	2 Petrarch Pl	1	\$433.14	\$43.43	\$476.58
0268 -014	Sic-369 Pine,LLC	353 Pine St	1	\$628.81	\$63.05	\$691.86
0268 -015	Sic-369 Pine,LLC	353 Pine St	1	\$139.76	\$14.01	\$153.77
0289 -009	Sidra Montgomery LLC	180 Montgomery St	1	\$62,953.84	\$6,312.59	\$69,266.43

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0311 -091	Sima Kathy Fang & Caleb Fang	690 Market St	1	\$424.87	\$42.60	\$467.47
0208 -046	Sina & Connie Tamaddon Rev Lvg	611 Washington St	1	\$345.93	\$34.69	\$380.62
0288 -090	Sls & Ats 2019 Tr	333 Bush St	1	\$348.84	\$34.98	\$383.82
0164 -002	Sn2 LLC	847 Sansome St	1	\$4,647.63	\$466.03	\$5,113.66
0311 -063	Soemitro Ronny Suhardhanto	690 Market St	1	\$370.98	\$37.20	\$408.18
0208 -050	Spieker Living Trust	611 Washington St	1	\$554.34	\$55.59	\$609.93
0311 -068	Srinivasan Family Trust	690 Market St	1	\$309.04	\$30.99	\$340.02
0228 -002	St Anthony 13 LLC	415-429 Sansome St	1	\$1,383.51	\$138.73	\$1,522.24
0196 -043	Stegman Matthew Stephan & Rosemary Leonoudakis Fmly	25 Hotaling Pl	1	\$149.60	\$15.00	\$164.60
0166 -092	Tr-A	288 Pacific Ave #3B	1	\$183.59	\$36.82	\$220.41
0311 -064	Stephen & Joanne Perlman Fmly	690 Market St	1	\$401.61	\$40.27	\$441.88
0260 -058	Stephen L Meagher Lvg Tr	201 Sansome St	1	\$200.58	\$20.11	\$220.70
0166 -109	Stickney Lvg Tr	288 Pacific Ave #6A	1	\$340.34	\$68.25	\$408.60
0268 -001A	Stock Exchange Tower Assocs	155 Sansome St	1	\$15,423.66	\$1,546.58	\$16,970.25
0175 -033	Sunhill Enterprises LP	888 Montgomery St	1	\$5,026.66	\$504.04	\$5,530.70
0234 -017	Sunstone Ec5 LLC	5 The Embarcadero	1	\$193,078.90	\$77,442.68	\$270,521.58
0208 -029	Surviving Trustors Tr	611 Washington St	1	\$274.60	\$27.54	\$302.14
0208 -030	Surviving Trustors Tr	611 Washington St	1	\$596.83	\$59.85	\$656.68
0227 -044	Surya 647 LLC	643-647 Clay St	1	\$1,590.35	\$159.47	\$1,749.82
0166 -087	Sweeney Justin D & Marin	288 Pacific Ave #2E	1	\$87.66	\$17.58	\$105.24
0237 -020	Swift 260 California Investors	260 California St	1	\$1,143.12	\$229.25	\$1,372.37
0237 -021	Swift 260 California Investors	260 California St	1	\$956.40	\$191.80	\$1,148.21
0237 -022	Swift 260 California Investors	260 California St	1	\$304.34	\$61.03	\$365.38
0237 -023	Swift 260 California Investors	260 California St	1	\$280.64	\$56.28	\$336.92
0237 -024	Swift 260 California Investors	260 California St	1	\$217.58	\$43.63	\$261.21
0237 -025	Swift 260 California Investors	260 California St	1	\$304.34	\$61.03	\$365.38
0237 -026	Swift 260 California Investors	260 California St	1	\$280.64	\$56.28	\$336.92
0237 -027	Swift 260 California Investors	260 California St	1	\$217.58	\$43.63	\$261.21

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0237 -028	Swift 260 California Investors	260 California St	1	\$304.34	\$61.03	\$365.38
0237 -029	Swift 260 California Investors	260 California St	1	\$280.64	\$56.28	\$336.92
0237 -030	Swift 260 California Investors	260 California St	1	\$217.58	\$43.63	\$261.21
0237 -031	Swift 260 California Investors	260 California St	1	\$304.34	\$61.03	\$365.38
0237 -032	Swift 260 California Investors	260 California St	1	\$280.64	\$56.28	\$336.92
0237 -033	Swift 260 California Investors	260 California St	1	\$217.58	\$43.63	\$261.21
0237 -034	Swift 260 California Investors	260 California St	1	\$304.34	\$61.03	\$365.38
0237 -035	Swift 260 California Investors	260 California St	1	\$280.64	\$56.28	\$336.92
0237 -036	Swift 260 California Investors	260 California St	1	\$217.58	\$43.63	\$261.21
0237 -037	Swift 260 California Investors	260 California St	1	\$304.34	\$61.03	\$365.38
0237 -038	Swift 260 California Investors	260 California St	1	\$280.64	\$56.28	\$336.92
0237 -039	Swift 260 California Investors	260 California St	1	\$217.58	\$43.63	\$261.21
0237 -040	Swift 260 California Investors	260 California St	1	\$585.43	\$117.41	\$702.83
0237 -041	Swift 260 California Investors	260 California St	1	\$220.71	\$44.26	\$264.97
0237 -042	Swift 260 California Investors	260 California St	1	\$585.43	\$117.41	\$702.83
0237 -043	Swift 260 California Investors	260 California St	1	\$220.71	\$44.26	\$264.97
0237 -044	Swift 260 California Investors	260 California St	1	\$778.18	\$156.06	\$934.24
0237 -045	Swift 260 California Investors	260 California St	1	\$624.33	\$125.21	\$749.54
3715 -001	Syers Properties Iv LP	100 The Embarcadero	1	\$5,569.82	\$1,117.01	\$6,686.83
0311 -089	Talwar Vijay & Nita	690 Market St	1	\$266.55	\$26.73	\$293.28
0208 -047	Tamaddon Family Trust	611 Washington St	1	\$415.25	\$41.64	\$456.89
0260 -063	Tandoori Dumpling Lvg Tr 2018	201 Sansome St	1	\$220.04	\$22.06	\$242.10
0196 -032	Tanstaaf1 2 LLC	580 Washington St	1	\$718.48	\$72.04	\$790.52
0196 -033	Tanstaaf1 2 LLC	580 Washington St	1	\$242.40	\$24.31	\$266.71
0196 -034	Tanstaaf1 2 LLC	580 Washington St	1	\$482.56	\$48.39	\$530.95
3708 -096	T-C 55 Second Street LLC	55 2Nd St	1	\$84,824.12	\$8,505.60	\$93,329.71
0261 -010A	Tc li 351 California LLC	351 California St	1	\$31,306.19	\$3,139.18	\$34,445.36
0175 -027	Tcsf LLC	451 Pacific Ave	1	\$2,294.97	\$230.12	\$2,525.09
0311 -007	Teachers Insurance & Annuity A	88 Kearny St	1	\$58,279.60	\$5,843.89	\$64,123.49

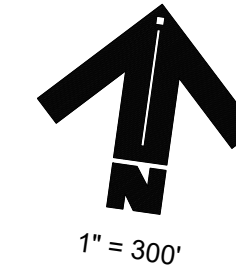
APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0311 -008	Teachers Insurance & Annuity A	88 Kearny St	1	\$1,270.14	\$127.36	\$1,397.50
0311 -009	Teachers Insurance & Annuity A	88 Kearny St	1	\$295.17	\$29.60	\$324.77
0311 -010	Teachers Insurance & Annuity A	88 Kearny St	1	\$442.76	\$44.40	\$487.16
0311 -011	Teachers Insurance & Annuity A	88 Kearny St	1	\$491.95	\$49.33	\$541.28
0228 -019	Terrazza International Ltd	527 Commercial St	1	\$1,130.38	\$113.35	\$1,243.72
0268 -006	The Mills Building	220 Bush St	1	\$32,980.85	\$3,307.10	\$36,287.95
0268 -007	The Mills Building	234 Bush St	1	\$17,158.92	\$1,720.58	\$18,879.50
0268 -008	The Mills Building	220 Montgomery St	1	\$56,195.05	\$5,634.87	\$61,829.92
0268 -016	The Mills Building	333 Pine St	1	\$5,262.57	\$527.70	\$5,790.27
0260 -046	Thomas Angeloff 2018 Trust	201 Sansome St	1	\$148.48	\$14.89	\$163.37
0260 -027	Thomsen Fmly Tr	201 Sansome St	1	\$186.72	\$18.72	\$205.44
0232 -016	Three Embarcadero Center Venture	3 The Embarcadero	2	\$138,003.86	\$85,272.68	\$223,276.54
0311 -119	Timothy Kessler Swank Fmly Tr	690 Market St	1	\$417.04	\$41.82	\$458.86
0311 -110	Tjandra Januar & Lee Hsueh-Li	690 Market St	1	\$308.37	\$30.92	\$339.29
0196 -042	Tovey Morgan & Elizabeth	25 Hotaling Pl	1	\$133.72	\$13.41	\$147.13
0311 -044	Tran Thien Nga Thi	690 Market St	1	\$298.75	\$29.96	\$328.71
0237 -009	Trg FLP Family LP	240-242 California St	1	\$2,799.44	\$561.42	\$3,360.86
0288 -068	Tsuyoshi Koizumi Lvg Tr	333 Bush St	1	\$234.80	\$23.54	\$258.34
0196 -019	Ugi Jackson LLC	451 Jackson St	1	\$3,018.81	\$302.71	\$3,321.52
3716 -022	United States Of America		1	\$3,831.88	\$768.47	\$4,600.35
0288 -088	Van Beurden Family Trust	333 Bush St	1	\$372.99	\$37.40	\$410.39
0176 -039	Van Nuys Amanda	845 Montgomery St	1	\$186.72	\$18.72	\$205.44
0176 -033	Vanwees Jason	845 Montgomery St	1	\$233.45	\$23.41	\$256.86
0268 -002	Vbg 115 Sansome LLC	115 Sansome St	1	\$30,368.12	\$3,045.11	\$33,413.23
0175 -022	Victor Sotomayor Trust	485 Pacific Ave	1	\$514.32	\$51.57	\$565.89
0175 -009	Vincent Wapler Revocable Trust	458-460 Jackson St	1	\$639.32	\$64.11	\$703.42
0175 -015	Vincent Wapler Revocable Trust	56 Gold St	1	\$922.64	\$92.52	\$1,015.15
0176 -036	Von Berg Sonia	845 Montgomery St	1	\$224.96	\$22.56	\$247.51
0288 -016	W & Z Property LLC	260 Kearny St	1	\$1,687.40	\$169.20	\$1,856.61

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0260 -026	Walker Michael	201 Sansome St	1	\$139.09	\$13.95	\$153.04
0173 -004	Walnut Street Properties LLC	615 Front St	1	\$2,234.59	\$448.14	\$2,682.73
0196 -039	Wan Wan Si	0025 Hotaling Pl	1	\$239.72	\$24.04	\$263.75
0288 -112	Wang Brandon S L & Eileen	333 Bush St	1	\$493.74	\$49.51	\$543.25
0311 -022	Watt Fmly Tr	690 Market St	1	\$346.38	\$34.73	\$381.11
3710 -020	Wells Reit li- 333 Market St L	333 Market St	1	\$155,263.93	\$31,137.67	\$186,401.60
0311 -102	Werby Todd	690 Market St	1	\$212.88	\$21.35	\$234.23
0163 -005	Westlake Montgomery Office LLC	909 Montgomery St	1	\$24,597.72	\$2,466.50	\$27,064.21
0239 -026	Wfc Holdings Corp	464 California St	1	\$91,461.70	\$9,171.17	\$100,632.87
0206 -018	Wilad Properties LLC	423 Washington St	1	\$337.66	\$67.72	\$405.38
0206 -019	Wilad Properties LLC	423 Washington St	1	\$542.27	\$108.75	\$651.02
0206 -020	Wilad Properties LLC	423 Washington St	1	\$575.81	\$115.48	\$691.29
0206 -021	Wilad Properties LLC	423 Washington St	1	\$575.81	\$115.48	\$691.29
0206 -022	Wilad Properties LLC	423 Washington St	1	\$575.81	\$115.48	\$691.29
0206 -023	Wilad Properties LLC	423 Washington St	1	\$575.81	\$115.48	\$691.29
0206 -024	Wilad Properties LLC	423 Washington St	1	\$575.81	\$115.48	\$691.29
0237 -006	Wilad Properties LLC	200 California St	1	\$4,993.34	\$1,001.40	\$5,994.73
0235 -008	Wildis North America Corp	2-16 California St	1	\$8,404.82	\$3,371.12	\$11,775.93
0311 -097	Williams Leanne M	690 Market St	1	\$212.88	\$21.35	\$234.23
0228 -003	Wingsky LLC	407-411 Sansome St	1	\$3,992.43	\$400.33	\$4,392.77
0166 -115	Winiarski Andre	288 Pacific Ave #Phc	1	\$324.91	\$65.16	\$390.07
0311 -019	Wong 2009 Revoc Lvg Tr	690 Market St	1	\$262.08	\$26.28	\$288.36
0260 -060	Woo Geoffrey	201 Sansome St	1	\$305.91	\$30.67	\$336.58
0260 -029	Woods Kelly & Emery Bobby	201 Sansome St	1	\$147.14	\$14.75	\$161.89
0235 -003	Yee Lily	41 Drumm St	1	\$798.76	\$320.38	\$1,119.13
0235 -018	Yee Lily	119 Sacramento St	1	\$1,858.25	\$745.33	\$2,603.58
0311 -112	Ying-Sun Ho 2023 Irrevoc Tr	690 Market St	1	\$338.78	\$33.97	\$372.75
0260 -041	Ying-Tium Su	201 Sansome St	1	\$148.48	\$14.89	\$163.37
0175 -007	Ym8 LLC	432-436 Jackson St	1	\$1,831.41	\$183.64	\$2,015.05

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
3715 -007	Ymca Of Sf	169 Steuart St	1	\$12,116.84	\$2,429.99	\$14,546.83
0311 -082	Young Jack & Jeannette	690 Market St	1	\$212.88	\$21.35	\$234.23
0208 -043	Young Lauren P	611 Washington St	1	\$277.51	\$27.83	\$305.33
0311 -088	Yu Fang Living Trust	690 Market St	1	\$320.89	\$32.18	\$353.06
0288 -101	Zheng Yongda	333 Bush St	1	\$304.12	\$30.49	\$334.61
0196 -001	Zr Jackson LP	621 Sansome St	1	\$943.21	\$94.58	\$1,037.79
0196 -027	Zr Jackson LP	405-445 Jackson St	1	\$13,525.17	\$1,356.21	\$14,881.38
TOTALS:				\$11,052,168	\$2,002,789	\$13,054,957

PROPOSED BOUNDARIES OF THE
 DOWNTOWN SAN FRANCISCO
 COMMUNITY BENEFIT DISTRICT
 CITY OF SAN FRANCISCO,
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 MARCH 2026




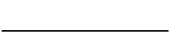



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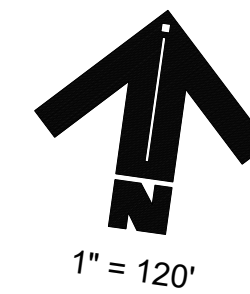
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	Lot Line
	Block Line



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MARCH 2026

- LEGEND**
-  CBD Boundary
 -  Lot Line
 -  Block Line
 -  Lot Number
 -  Block Number



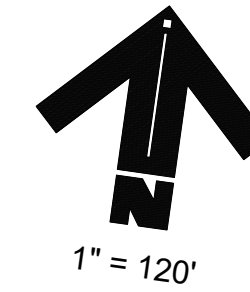
SEE SHEET 4 OF 6

SEE SHEET 3 OF 6



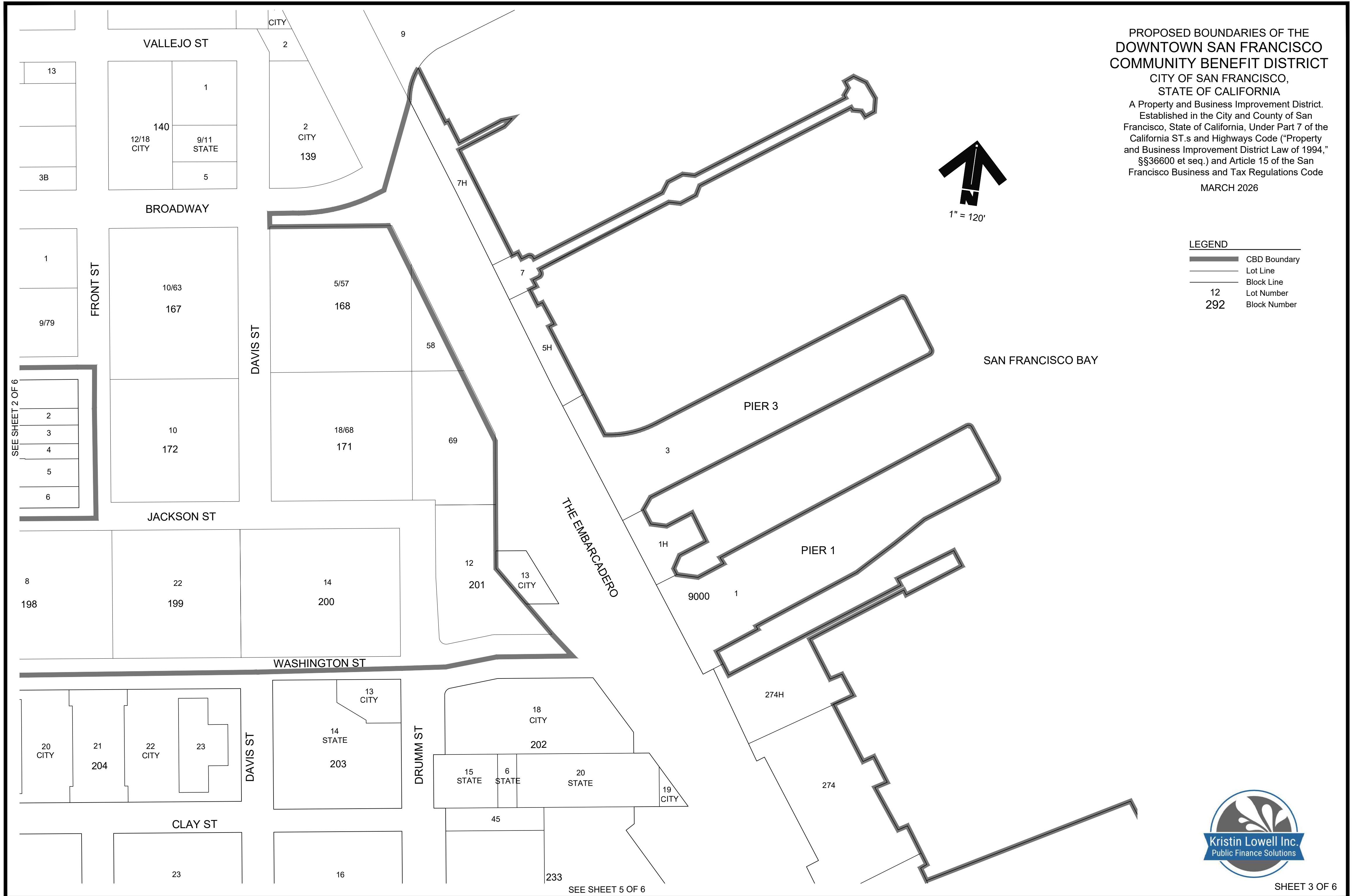
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MARCH 2026



LEGEND

	CBD Boundary
	Lot Line
	Block Line
12	Lot Number
292	Block Number



SEE SHEET 2 OF 6

SEE SHEET 5 OF 6



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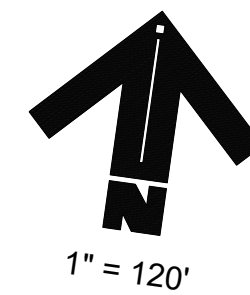
MARCH 2026

SEE SHEET 2 OF 6



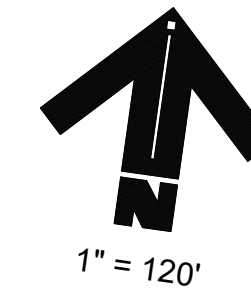
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- CBD Boundary
- Lot Line
- Block Line
- 12 Lot Number
- 292 Block Number



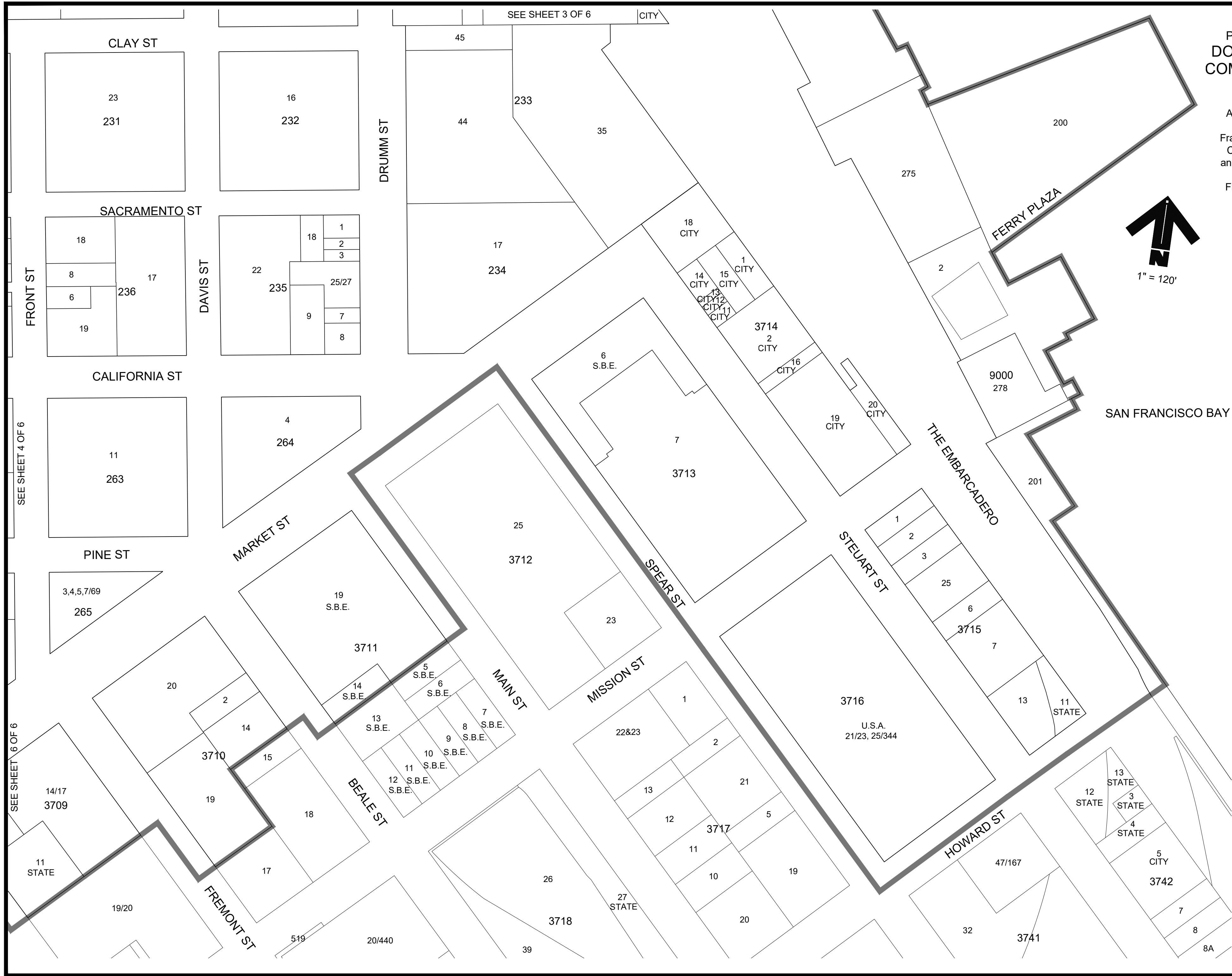
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MARCH 2026



LEGEND

	CBD Boundary
	Lot Line
	Block Line
12	Lot Number
292	Block Number



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Established in the City and County of San
Francisco, State of California, Under Part 7 of the
California ST.s and Highways Code ("Property
and Business Improvement District Law of 1994,"
§§36600 et seq.) and Article 15 of the San
Francisco Business and Tax Regulations Code
MARCH 2026

SEE SHEET 4 OF 6

SEE SHEET 5 OF 6



LEGEND

	CBD Boundary
	Lot Line
	Block Line
12	Lot Number
292	Block Number





MEMORANDUM

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

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

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

APN	Site Address	Assmt Rev	assessment rev	OWNER	Petition Tracking
0266 -006	22 BATTERY ST	\$16,246.40	0.12%	22 BATTERY ASSOCS LLC	Yes
0267 -015	235 PINE ST	\$36,728.35	0.28%	235 PINE STREET BUILDING LLC	Yes
0238 -002	300-320 CALIFORNIA ST	\$38,760.94	0.30%	300 CALIFORNIA OWNER LLC	Yes
0268 -001	301 PINE ST	\$3,691.56	0.03%	301 PINE ASSOCIATES	Yes
0288 -033	333 BUSH ST	\$127,751.70	0.98%	333 BUSH LLC	Yes
0288 -032	333 BUSH ST	\$16,779.81	0.13%	333 BUSH LLC	Yes
0288 -066	333 BUSH ST	\$0.00	0.00%	333 BUSH LLC	Yes
0260 -007	340-344 PINE ST	\$15,163.83	0.12%	340 PINE STREET LLC	Yes
0261 -018	345 CALIFORNIA ST	\$147,560.99	1.13%	345 CALIFORNIA LP	Yes
0261 -019	345 CALIFORNIA ST	\$0.00	0.00%	345 CALIFORNIA LP	Yes
0261 -020	345 CALIFORNIA ST	\$0.00	0.00%	345 CALIFORNIA LP	Yes
0269 -028	441-465 PINE ST	\$94,724.75	0.73%	350 BUSH STREET OWNER LLC	Yes
0239 -009	400 MONTGOMERY ST	\$24,483.27	0.19%	400 MONTGOMERY FEE OWNER CA LL	Yes
0269 -027	346-362 KEARNY ST	\$3,657.85	0.03%	45 BELDEN PLACE LLC	Yes
0175 -014	48 GOLD ST	\$1,299.08	0.01%	48 GOLD ST LLC	Yes
0196 -016	499 JACKSON ST	\$3,796.86	0.03%	499 JACKSON LLC	Yes
0228 -011	565 COMMERCIAL ST	\$4,871.56	0.04%	565 COMMERCIAL LLC	Yes
0163 -011	584-590 PACIFIC AVE	\$1,046.40	0.01%	590 PACIFIC LLC, A DELAWARE LL	Yes
3708 -043	595 MARKET ST	\$58,580.37	0.45%	595 MARKET STREET INC	Yes
3708 -059	595 MARKET ST	\$58,580.37	0.45%	595 MARKET STREET INC	Yes
0266 -008	98 BATTERY ST	\$16,158.57	0.12%	98 BATTERY ASSOCS LLC	Yes
0269 -007	334 KEARNY ST	\$808.24	0.01%	AU DAVID K L	Yes
0288 -107	333 BUSH ST	\$334.61	0.00%	BHAGAT FMLY REVOC TR	Yes
0207 -037	505 SANSOME ST	\$47,028.26	0.36%	BHSD 505 PROPCO LLC	Yes
0207 -035	545 SANSOME ST	\$14,680.86	0.11%	BHSD 545 PROPCO LLC	Yes
0207 -036	517 WASHINGTON ST	\$5,326.98	0.04%	BHSD 545 PROPCO LLC	Yes
0207 -033	535 WASHINGTON ST	\$4,530.55	0.03%	BHSD REDWOOD PARK PROPCO LLC	Yes
0207 -032	600 MONTGOMERY ST	\$126,068.80	0.97%	BHSD TPC PROPCO LLC	Yes
0228 -022	554-556 COMMERCIAL ST	\$1,705.54	0.01%	CENTER FOR ART OF TRANSLATION	Yes
0260 -031	201 SANSOME ST	\$163.37	0.00%	CHOI EUN YOUNG	Yes
0311 -081	690 MARKET ST	\$467.47	0.00%	CLARK-MCNEES FAMILY TRUST	Yes
0262 -021	201 CALIFORNIA ST	\$70,380.01	0.54%	COLUMBIA REIT 201 CALIFORNIA L	Yes
0228 -023	564-566 COMMERCIAL ST	\$811.93	0.01%	COMMERCIAL STREET INVESTORS LL	Yes
0291 -001	540-548 MARKET ST	\$9,237.26	0.07%	CYPRESS CAPITAL INC	Yes
0288 -082	333 BUSH ST	\$441.64	0.00%	DALO LIVING TRUST	Yes
0267 -010	114 SANSOME ST	\$55,272.75	0.42%	DEKA IMMOBILIEN INVESTMENT GMB	Yes
0166 -106	288 PACIFIC AVE #5C	\$356.25	0.00%	DIJKSTRA-ROSENZWEIG LVG TR	Yes
0311 -020	690 MARKET ST	\$300.90	0.00%	DUNLAP FAMILY TR	Yes
0196 -024	520-530 WASHINGTON ST	\$7,459.39	0.06%	ECLIPSE CHAMPAGNE BLDG LLC	Yes
0263 -011	101 CALIFORNIA ST	\$348,999.30	2.67%	ELM PROPERTY VENTURE LLC	Yes
0231 -023	2 THE EMBARCADERO	\$170,262.45	1.30%	EMBARCADERO CENTER ASSOCIATES	Yes
0233 -044	4 THE EMBARCADERO	\$254,727.19	1.95%	FOUR EMBARCADERO CENTER VENTURE	Yes
0233 -045	100 DRUMM ST	\$2,433.67	0.02%	FOUR EMBARCADERO CENTER VENTURE	Yes
0292 -009	179 SUTTER ST	\$26,983.76	0.21%	GALLERIA PARK ASSOCS LAND I LL	Yes
0237 -013	220 BATTERY ST	\$1,368.08	0.01%	GENGUARD INC	Yes
0228 -013	500 MONTGOMERY ST	\$2,701.50	0.02%	GSMT LLC	Yes
0237 -046	239-245 FRONT ST	\$2,214.80	0.02%	HARRINGTON ENTERPRISES	Yes
3711 -019	215-245 MARKET ST	\$126,218.82	0.97%	HC OWNER LLC	Yes

total assessment rev	\$13,054,957.01
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30% of total	\$3,916,487.10
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"Yes" Petitions	\$5,271,971.93
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% of total	40.38%
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"No" Petitions	\$319,674.14
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% of total	6.06%
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TOTAL Petitions	\$5,591,646.07
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% of total	46.44%
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APN	Site Address	Assmt Rev	assessment rev	OWNER	Petition Tracking
0196 -025	30 HOTALING PL	\$7,085.90	0.05%	HOTALING PARTNERS LLC	Yes
0259 -026	555 CALIFORNIA ST	\$362,150.93	2.77%	HWA 555 OWNERS LLC	Yes
0259 -029	315 MONTGOMERY ST	\$66,552.63	0.51%	HWA 555 OWNERS LLC	Yes
0259 -027	555 CALIFORNIA ST	\$54,483.46	0.42%	HWA 555 OWNERS LLC	Yes
0259 -028	345 MONTGOMERY ST	\$20,131.59	0.15%	HWA 555 OWNERS LLC	Yes
0260 -034	201 SANSOME ST	\$161.89	0.00%	JACKSON TONY WEIKUO	Yes
3713 -006	1 MARKET ST	\$136,099.04	1.04%	LANDMARK FIREHILL HLDGS LLC	Yes
0228 -015	520 MONTGOMERY ST	\$1,306.46	0.01%	LMC ASSETS LLC	Yes
0261 -005	216 PINE ST	\$11,373.12	0.09%	M & E LLC	Yes
3708 -175	575 MARKET ST	\$124,278.87	0.95%	MARKET CENTER OWNER LP	Yes
3708 -174	555 MARKET ST	\$81,940.11	0.63%	MARKET CENTER OWNER LP	Yes
0311 -013	57-65 POST ST	\$14,701.04	0.11%	MECHANICS INSTITUTE	Yes
0260 -015	75 LEIDESDORFF ST	\$65,289.47	0.50%	MERCHANTS EXCHANGE BLDG LLC	Yes
0239 -012	456 MONTGOMERY ST	\$465.01	0.00%	MONTGOMERY LANDS INC	Yes
0239 -014	456 MONTGOMERY ST	\$40,503.81	0.31%	MONTGOMERY LANDS INCORPORATED	Yes
0239 -013	456 MONTGOMERY ST	\$695.80	0.01%	MONTGOMERY LANDS INCORPORATED	Yes
0240 -003	500 CALIFORNIA ST	\$59,375.20	0.45%	OMNI SAN FRANCISCO CORPORATION	Yes
0290 -011	1 BUSH ST	\$78,543.80	0.60%	ONE BUSH INC	Yes
0290 -012	532 MARKET ST	\$1,648.46	0.01%	ONE BUSH INC	Yes
0230 -028	301 CLAY ST	\$173,709.59	1.33%	ONE EMBARCADERO CENTER VENTURE	Yes
0266 -009	1 FRONT ST	\$148,966.11	1.14%	ONE FRONT STREET OWNER LP	Yes
0266 -007	30 BATTERY ST	\$12,605.28	0.10%	ONE FRONT STREET OWNER LP	Yes
0292 -002	1 MONTGOMERY ST	\$7,496.79	0.06%	ONE MONTGOMERY PROPERTY OWNER	Yes
0292 -001A	25 MONTGOMERY ST	\$7,111.25	0.05%	ONE MONTGOMERY PROPERTY OWNER	Yes
0289 -004	1 SANSOME ST	\$150,329.41	1.15%	ONE SANSOME ST PROPERTY LLC	Yes
0176 -007	801 MONTGOMERY ST	\$8,348.82	0.06%	PACIFIC PARTNERS LLC	Yes
0164 -010	450 - 460 PACIFIC AVE	\$7,033.25	0.05%	PACIFIC STABLES PROPERTY OWNER LLC	Yes
0267 -001	201-221 PINE ST	\$6,595.80	0.05%	PINE STREET HP7 LP	Yes
0292 -004	68-82 POST ST	\$200,948.10	1.54%	POST-MONTGOMERY ASSOCIATES	Yes
0292 -015	165 SUTTER ST	\$34,216.55	0.26%	POST-MONTGOMERY ASSOCIATES	Yes
0292 -014		\$934.95	0.01%	POST-MONTGOMERY ASSOCIATES	Yes
0292 -008	120-130 KEARNY ST	\$885.25	0.01%	POST-MONTGOMERY ASSOCIATES	Yes
0292 -006	110 KEARNY ST	\$589.26	0.00%	POST-MONTGOMERY ASSOCIATES	Yes
0292 -005	98 POST ST	\$331.17	0.00%	POST-MONTGOMERY ASSOCIATES	Yes
0292 -007	116 KEARNY ST	\$294.51	0.00%	POST-MONTGOMERY ASSOCIATES	Yes
0292 -016	165 SUTTER ST	\$16.48	0.00%	POST-MONTGOMERY ASSOCIATES	Yes
0236 -019	150 CALIFORNIA	\$67,050.55	0.51%	PPF OFF 150 CALIFORNIA ST LP	Yes
0204 -021	300 CLAY ST	\$192,983.26	1.48%	PPF OFF ONE MARITIME PLAZA LP	Yes
0204 -023	250 CLAY ST	\$5,107.52	0.04%	PPF OFF ONE MARITIME PLAZA LP	Yes
0204 -019	444 BATTERY ST	\$4,503.43	0.03%	PPF OFF ONE MARITIME PLAZA LP	Yes
3713 -007	1 MARKET ST	\$480,709.74	3.68%	PPF PARAMOUNT ONE MARKET PLAZA	Yes
0289 -003	1 SANSOME ST	\$8,319.54	0.06%	PRII BPG ONE SANSOME, LLC	Yes
0196 -023	500 WASHINGTON ST	\$28,434.16	0.22%	PUBLIC POLICY INSTITUTE OF CAL	Yes
0237 -001	251 FRONT ST	\$5,239.28	0.04%	RAAUS FAMILY LLC	Yes
0311 -018	690 MARKET ST	\$575.73	0.00%	RCP LLC	Yes
0311 -016	690 MARKET ST	\$409.65	0.00%	RCP LLC	Yes
0311 -017	690 MARKET ST	\$259.08	0.00%	RCP LLC	Yes
0227 -030	632-634 COMMERCIAL ST	\$1,677.74	0.01%	RJ 3220 LLC	Yes

APN	Site Address	Assmt Rev	assessment rev	OWNER	Petition Tracking
0228 -012	576 SACRAMENTO ST	\$2,609.24	0.02%	SANGER SACRAMENTO STREET LLC	Yes
0269 -004	364 BUSH ST	\$2,323.83	0.02%	SBUS BUSH STREET LLC	Yes
0291 -003	554 MARKET ST	\$1,451.13	0.01%	SEPUT FMLY TR	Yes
0289 -009	180 MONTGOMERY ST	\$69,266.43	0.53%	SIDRA MONTGOMERY LLC	Yes
0268 -001A	155 SANSOME ST	\$16,970.25	0.13%	STOCK EXCHANGE TOWER ASSOCS	Yes
0208 -030	611 WASHINGTON ST	\$656.68	0.01%	SURVIVING TRUSTORS TR	Yes
0208 -029	611 WASHINGTON ST	\$302.14	0.00%	SURVIVING TRUSTORS TR	Yes
0261 -010A	351 CALIFORNIA ST	\$34,445.36	0.26%	TC II 351 CALIFORNIA LLC	Yes
0232 -016	3 THE EMBARCADERO	\$223,276.54	1.71%	THREE EMBARCADERO CENTER VENTURE	Yes
3710 -020	333 MARKET ST	\$186,401.60	1.43%	WELLS REIT II- 333 MARKET ST L	Yes
0239 -026	464 CALIFORNIA ST	\$100,632.87	0.77%	WFC HOLDINGS CORP	Yes
0239 -029	430 CALIFORNIA ST	\$72,773.95	0.56%	400 CALIFORNIA LLC	No
0239 -003	400 CALIFORNIA ST	\$8,126.15	0.06%	400 CALIFORNIA LLC	No
0163 -008	542-550 PACIFIC AVE	\$1,506.49	0.01%	606NA FMLY GST TR	No
0208 -048	611 WASHINGTON ST	\$414.57	0.00%	611 WASHINGTON STREET 2305 LLC	No
0288 -109	333 BUSH ST	\$490.35	0.00%	BACIGALUPI FMLY 1996 LVG TR	No
0166 -083	288 PACIFIC AVE #2A	\$324.03	0.00%	BOREN PHILIP JAMES III & SCHENNING CHANT	No
0208 -036	611 WASHINGTON ST	\$554.08	0.00%	CHEN LING-YEE M	No
0208 -035	611 WASHINGTON ST	\$467.72	0.00%	CKE-KROGH ANDERS & NINA B	No
0176 -040	845 MONTGOMERY ST	\$495.77	0.00%	COLLINS FAMILY REVOC TR	No
3708 -028	71 STEVENSON ST	\$85,621.33	0.66%	F1 STEVENSON LLC	No
3708 -029	71 STEVENSON ST	\$1,022.04	0.01%	F1 STEVENSON LLC	No
0175 -016	814-822 MONTGOMERY ST	\$2,386.57	0.02%	GOGNA FMLY GST TR	No
0165 -020	838 SANSOME ST	\$2,304.15	0.02%	GOGNA FMLY RESIDUAL TR	No
0165 -010	838 SANSOME ST	\$1,334.76	0.01%	GOGNA FMLY RESIDUAL TR	No
0175 -024	477 PACIFIC AVE	\$2,354.59	0.02%	GUZZARDO FAMILY REVOCABLE TR	No
0260 -053	201 SANSOME ST	\$139.01	0.00%	HUANG/GU FAMILY TRUST	No
0176 -017	553-555 PACIFIC AVE	\$6,520.26	0.05%	INTL SETTLEMENT HOLDING CORP	No
0176 -002	853-857 MONTGOMERY ST	\$1,273.25	0.01%	INTL SETTLEMENT HOLDING CORP	No
0163 -012	592-596 PACIFIC AVE	\$694.32	0.01%	INTL SETTLEMENT HOLDING CORP	No
0208 -032	611 WASHINGTON ST	\$606.24	0.00%	LAWRENCE NIBBI REVOC TR	No
0175 -029	755 SANSOME ST	\$14,038.21	0.11%	LINGANG INVESTMENT LLC	No
0291 -006	582-592 MARKET ST	\$18,571.46	0.14%	NIANTIC HOLDINGS LLC	No
0196 -017	463 JACKSON ST	\$1,919.10	0.01%	PETERS FMLY TR 2018	No
0196 -015	57 HOTALING PL	\$1,841.60	0.01%	PETERS FMLY TR 2018	No
0163 -006	536 PACIFIC AVE	\$922.64	0.01%	PETERS FMLY TR 2018	No
0196 -036	25 HOTALING PL	\$204.95	0.00%	PRANGER JUSTIN & WAKAKO	No
0311 -077	690 MARKET ST	\$234.23	0.00%	RKP SUNNYBRAE PROPERTIES LLC	No
0269 -014	28 BELDEN ST	\$282.94	0.00%	RUBICON BELDEN LLC	No
0239 -030	343-345 SANSOME ST	\$64,685.93	0.50%	SANSOME HOLDINGS LP	No
0260 -045	201 SANSOME ST	\$242.35	0.00%	SANSON-MOSIER FMLY TR	No
0176 -033	845 MONTGOMERY ST	\$256.86	0.00%	VANWEES JASON	No
0163 -005	909 MONTGOMERY ST	\$27,064.21	0.21%	WESTLAKE MONTGOMERY OFFICE LLC	No
0267 -004	100 BUSH ST	\$60,638.11	0.46%	100 BUSH CORPORATION	
0236 -017	100 CALIFORNIA ST	\$83,413.75	0.64%	100 CALIFORNIA STREET LLC	
0289 -005	100-120 MONTGOMERY ST	\$105,376.98	0.81%	100 MONTGOMERY SF LLC	
0262 -020	100 PINE ST	\$98,205.45	0.75%	100 PINE OWNER LLC	
0288 -031	101 MONTGOMERY ST	\$68,372.82	0.52%	101 MONTGOMERY STREET CO	

APN	Site Address	Assmt Rev	assessment rev	OWNER	Petition Tracking
0288 -006	0002 TRINITY ST	\$512.25	0.00%	101 MONTGOMERY STREET CO	
0269 -005	11 BELDEN ST	\$9,323.62	0.07%	11 BELDEN PLACE LLC	
0292 -001	111 SUTTER ST	\$70,411.74	0.54%	111 SUTTER STREET OWNER LP	
3715 -025	141 STEUART ST	\$18,362.73	0.14%	131 STEUART ST FOUNDATION	
0288 -001	149-157 MONTGOMERY ST	\$16,696.16	0.13%	155 MONTGOMERY ST ASSOC LLC	
0235 -009	20 CALIFORNIA ST	\$16,021.55	0.12%	20 CAL INVESTMENT INC	
0237 -007	214 CALIFORNIA ST	\$2,479.51	0.02%	212-214 CALIFORNIA ST LLC	
0236 -006	222 FRONT ST	\$6,437.43	0.05%	222 FRONT STREET ASSOCIATES	
0288 -010	168-180 SUTTER ST	\$8,671.13	0.07%	222 KEARNY PROPERTY LP	
0289 -001	225 BUSH ST	\$123,433.98	0.95%	225 BUSH STREET OWNERS LLC	
0289 -007	225 BUSH ST	\$2,446.61	0.02%	225 BUSH STREET OWNERS LLC	
0237 -010	244-256 CALIFORNIA ST	\$10,573.07	0.08%	250 CAL LP	
0288 -025	246-250 KEARNY ST	\$15,055.58	0.12%	250 KEARNY STREET LLC	
0262 -013	255 CALIFORNIA ST	\$47,482.43	0.36%	255 CALIFORNIA OWNER LLC	
0236 -018	275 SACRAMENTO ST	\$25,760.18	0.20%	275 SACRAMENTO STREET LLC	
0261 -017	222 SANSOME ST	\$38,767.03	0.30%	28 SASF OWNER LLC	
0166 -089	288 PACIFIC AVE #2G	\$349.54	0.00%	288PACIFIC LLC	
0267 -016	160-180 SANSOME ST	\$37,231.99	0.29%	300 PROSPECT PRPTS INC	
0229 -003	325 BATTERY ST	\$53,121.45	0.41%	301 BATTERY LLC	
0261 -015	311 CALIFORNIA ST	\$20,081.16	0.15%	311 CALIFORNIA STREET LLC	
0174 -001	301 - 315 PACIFIC AVE	\$3,584.29	0.03%	315 PACIFIC LLC	
0174 -011	323 - 325 PACIFIC AVE	\$2,471.95	0.02%	325 PACIFIC AVENUE PARTNERS LP	
0288 -092	333 BUSH ST	\$307.55	0.00%	333 BUSH 4002 LLC	
0270 -002	333 - 343 KEARNY ST	\$5,702.43	0.04%	333 KEARNY LLC	
0238 -008	350 CALIFORNIA ST	\$70,448.64	0.54%	350 CAL OWNER LLC	
0260 -008	348-354 PINE ST	\$5,270.14	0.04%	354 PINE STREET LLC	
0196 -044	38 HOTALING PL	\$1,142.36	0.01%	38 HOTALING PLACE LLC	
0165 -007	394 PACIFIC AVE	\$13,458.30	0.10%	394 PACIFIC AVENUE LLC	
0164 -005	400 - 402 PACIFIC AVE	\$1,611.80	0.01%	400 PACIFIC AVENUE LLC	
0175 -005	408 JACKSON ST	\$585.08	0.00%	408 JACKSON STREET LLC	
0175 -006	412-414 JACKSON ST	\$5,485.67	0.04%	414 JACKSON STREET LLC	
0196 -046	42 HOTALING PL	\$868.52	0.01%	42 HOTALING PLACE LLC	
3709 -014	425 MARKET ST	\$245,241.15	1.88%	425 MKT REIT LLC	
3709 -015	425 MARKET ST	\$0.00	0.00%	425 MKT REIT LLC	
3709 -016	425 MARKET ST	\$0.00	0.00%	425 MKT REIT LLC	
3709 -017	425 MARKET ST	\$0.00	0.00%	425 MKT REIT LLC	
0175 -028	435 PACIFIC AVE	\$8,279.68	0.06%	435 PACIFIC INC	
0175 -004	701 SANSOME ST	\$1,328.61	0.01%	440 JACKSON STREET LLC	
0229 -018	450 SANSOME ST	\$33,215.17	0.25%	450 SANSOME LLC	
3709 -011	21-29 1ST ST	\$4,651.35	0.04%	455 MARKET STREET INVSTRS LLC	
0235 -002	47-49 DRUMM ST	\$1,220.02	0.01%	47 DRUMM ST LLC	
0175 -011	478 JACKSON ST	\$958.81	0.01%	476-478 JACKSON STREET LLC	
0228 -030	565 CLAY ST	\$1,647.23	0.01%	5 CHANS LLC	
3710 -014	30 BEALE ST	\$5,886.01	0.05%	50 BEALE STREET LLC	
3710 -002	30 BEALE ST	\$1,684.06	0.01%	50 BEALE STREET LLC	
0206 -008	500 SANSOME ST	\$42,762.88	0.33%	500 SANSOME STREET INVESTORS L	
0196 -045	40 HOTALING PL	\$811.93	0.01%	529 COMMERCIAL STREET ASSOCIAT	
0176 -009	530-532 JACKSON ST	\$3,841.89	0.03%	530 JACKSON STREET INC	

APN	Site Address	Assmt Rev	assessment rev	OWNER	Petition Tracking
0228 -018	529-531 COMMERCIAL ST	\$2,676.90	0.02%	531 COMMERCIAL PARTNERS LLC	
0176 -026	535 PACIFIC AVE	\$1,927.46	0.01%	535 PACIFIC LLC	
0176 -027	535 PACIFIC AVE	\$1,916.15	0.01%	535 PACIFIC LLC	
0176 -028	535 PACIFIC AVE	\$1,881.70	0.01%	535 PACIFIC LLC	
0176 -025	535 PACIFIC AVE	\$1,615.00	0.01%	535 PACIFIC LLC	
0176 -024	535 PACIFIC AVE	\$1,325.41	0.01%	535 PACIFIC LLC	
0163 -009	570-578 PACIFIC AVE	\$4,960.62	0.04%	570 PACIFIC AVENUE LLC	
0173 -115	600 BATTERY ST	\$10,704.88	0.08%	600 BATTERY OWNER LLC	
0241 -027	600 CALIFORNIA ST	\$99,308.20	0.76%	600 CALIFORNIA OWNER LLC	
0258 -032	601 CALIFORNIA ST	\$71,711.07	0.55%	601 CALIFORNIA PROPERTY INVESTMENTS LLC	
0208 -039	611 WASHINGTON ST	\$438.93	0.00%	611 WASHINGTON ST LLC	
0240 -014	615 SACRAMENTO ST	\$1,648.46	0.01%	615 SACRAMENTO ST LLC	
0196 -003	615 SANSOME ST	\$1,230.19	0.01%	615 SANSOME ASSOCIATES LLC	
0311 -025	690 MARKET ST	\$300.90	0.00%	690 MARKET CLUB OWNERS ASSOCIA	
0311 -072	690 MARKET ST	\$234.23	0.00%	690 MARKET STREET HOLDINGS LLC	
0196 -028	700 MONTGOMERY ST	\$2,818.37	0.02%	700 MONTGOMERY STREET LLC	
0174 -007	706 SANSOME ST	\$2,214.34	0.02%	706 SANSOME STREET HOLDINGS LLC	
0166 -005	298 PACIFIC AVE	\$1,389.29	0.01%	712 BATTERY LLC	
0174 -009	712 - 714 SANSOME ST	\$2,155.30	0.02%	712-714 SANSOME LP	
0175 -003	705-729 SANSOME ST	\$3,542.95	0.03%	729 SANSOME STREET LLC	
0175 -030	731 SANSOME ST	\$9,643.72	0.07%	731 SANSOME LLC	
0195 -001	735 MONTGOMERY ST	\$8,850.00	0.07%	735 MONTGOMERY LLC	
0166 -008	750 BATTERY ST	\$25,180.30	0.19%	750 BATTERY BUILDING CO LLC	
0176 -006	807 MONTGOMERY ST	\$2,514.76	0.02%	807 MONTGOMERY STREET LLC	
0164 -003	825 SANSOME ST	\$9,484.78	0.07%	825 Sansome Street Llc	
0164 -004	821 SANSOME ST	\$1,139.65	0.01%	825 Sansome Street Llc	
0165 -008	832 SANSOME ST	\$3,482.43	0.03%	832 SANSOME ST LLC	
0311 -096	690 MARKET ST	\$467.47	0.00%	ABALONE ROCK LLC	
0260 -050	201 SANSOME ST	\$242.35	0.00%	AGRAWAL GAUTAM A	
0260 -051	201 SANSOME ST	\$163.37	0.00%	AGRAWAL GAUTAM A	
0288 -081	333 BUSH ST	\$408.42	0.00%	AKONG OPEK TRUST	
0176 -042	845 MONTGOMERY ST	\$443.36	0.00%	ALAN M WEBBER & FRANCES M DIEM	
0196 -002	617-619 SANSOME ST	\$1,460.48	0.01%	ALBERT J BORO 2020 SPRT PRPT T	
0176 -035	845 MONTGOMERY ST	\$205.44	0.00%	ALEXANDER PATMAN SEPARATE PROP	
0260 -028	201 SANSOME ST	\$139.01	0.00%	ALICIA C SHOLER LIVING TRUST	
0175 -026	457 PACIFIC AVE	\$1,479.92	0.01%	ALLEN VEJAR JR REVOC TR	
0196 -010	708-710 MONTGOMERY ST	\$1,415.21	0.01%	ALTA VISTA TRUST	
0288 -069	333 BUSH ST	\$256.37	0.00%	ALVIN & APRIELLE W CHAN LVG TR	
0311 -079	690 MARKET ST	\$294.02	0.00%	AMARAL HANLEY FMLY LVG TR	
0235 -027	39 DRUMM ST	\$8,268.78	0.06%	AMERICAN CIVIL LIBERTIES UNION	
0208 -040	611 WASHINGTON ST	\$380.13	0.00%	ANSU 1993 TRUST	
0208 -045	611 WASHINGTON ST	\$438.93	0.00%	ANSU TRUST 1993	
0311 -061	690 MARKET ST	\$399.57	0.00%	ANTHONY & VICTORIA MELUCCI TRU	
0235 -001	91 DRUMM ST	\$2,446.61	0.02%	ARISTO INVESTMENT GROUP LTD	
0164 -001A	855 SANSOME ST	\$1,632.71	0.01%	Arvind Iyer Living Trust	
0288 -100	333 BUSH ST	\$340.02	0.00%	ASIA PACIFIC INTERNATIONAL INC	
0208 -051	611 WASHINGTON ST	\$645.60	0.00%	ASTA PROPERTIES LLC	
0311 -108	690 MARKET ST	\$372.75	0.00%	AVOYAN LIVING TRUST	

APN	Site Address	Assmt Rev	assessment rev	OWNER	Petition Tracking
0311 -109	690 MARKET ST	\$343.47	0.00%	AVP REAL ESTATE LLC	
0311 -084	690 MARKET ST	\$293.28	0.00%	BAJAJ RAMNIK RAJ	
0260 -052	201 SANSOME ST	\$379.15	0.00%	BARNEY MATTHEW JOHN	
0206 -002	447 BATTERY ST	\$5,410.56	0.04%	BATTERY STREET HOLDINGS LLC	
0267 -002	77 BATTERY ST	\$4,060.12	0.03%	BATTERY TAI SHING CORPORATION	
0267 -003	65 BATTERY ST	\$3,072.53	0.02%	BATTERY TAI SHING CORPORATION	
0291 -012	44 MONTGOMERY ST	\$184,649.54	1.41%	BCAL 44 MONTGOMERY PROPERTY LL	
0291 -007	2 MONTGOMERY ST	\$4,952.75	0.04%	BCAL 44 MONTGOMERY PROPERTY LL	
0208 -028	655 MONTGOMERY ST	\$59,589.74	0.46%	BCAL 655 MONTGOMERY PROPERTY L	
0260 -037	201 SANSOME ST	\$198.31	0.00%	BENSON FAMILY TRUST	
0311 -113	690 MARKET ST	\$454.68	0.00%	BENTLEY-FOLLO REVOCABLE TRUST	
0311 -114	690 MARKET ST	\$373.49	0.00%	BENTLEY-FOLLO REVOCABLE TRUST	
0288 -106	333 BUSH ST	\$340.02	0.00%	BERBERIAN FARMS CORPORATION	
0166 -090	288 PACIFIC AVE #2H	\$335.04	0.00%	BERKELEY HOLDINGS LLC	
0288 -072	333 BUSH ST	\$410.39	0.00%	BHANGOO FAMILY TRUST	
0288 -113	333 BUSH ST	\$435.73	0.00%	BIEN DINH & NGOC THI-NHU NGUYE	
0311 -099	690 MARKET ST	\$302.87	0.00%	BINA KAPLAN & IOAN KAPLAN FMLY	
0176 -023	515-517 PACIFIC AVE	\$586.80	0.00%	BIRMINGHAM DEVELOPMENT LLC	
0260 -004	217-221 SANSOME ST	\$2,605.05	0.02%	BIZOE INVESTMENTS LLC	
0288 -095	333 BUSH ST	\$334.61	0.00%	BOYD JOHN S	
0311 -015	1 POST ST	\$120,283.70	0.92%	BPREP ONE POST LLC	
0206 -025	425 BATTERY ST	\$29,575.81	0.23%	BRE QUAD CA OWNER LLC	
0291 -002	550 MARKET ST	\$1,378.80	0.01%	BRIO REAL ESTATE HOLDINGS LLC	
0262 -018	100 BATTERY ST	\$23,639.85	0.18%	BRITPHIL & CO (US) LTD	
0164 -032	430 PACIFIC AVE	\$1,181.48	0.01%	BRM BAKERSFIELD LLC	
0164 -033	440 PACIFIC AVE	\$674.64	0.01%	BRM BAKERSFIELD LLC	
0165 -021	255 - 295 BROADWAY	\$21,648.17	0.17%	BROADWAY SANSOME ASSOCS LP	
0288 -093	333 BUSH ST	\$410.39	0.00%	BRUCE VANNATTA REVOC TRUST	
0288 -087	333 BUSH ST	\$386.28	0.00%	BUCKMASTER JAMES	
0237 -018	333 SACRAMENTO ST	\$1,758.42	0.01%	BYRDIE LLC	
0227 -045	635-639 CLAY ST	\$1,406.85	0.01%	C F & Y C HAN FMLY TR	
0174 -002	645 BATTERY ST	\$3,994.70	0.03%	C F & Y C HAN FMLY TR	
0208 -056	611 WASHINGTON ST	\$308.04	0.00%	C G BELL TRUST	
0260 -001	425 CALIFORNIA ST	\$50,730.89	0.39%	CALIFORNIA SANSOME CO	
0196 -037	25 HOTALING PL	\$266.71	0.00%	CARBONE CHARLES F A	
0288 -099	333 BUSH ST	\$455.66	0.00%	CARLOS & LUCY HIDALGO REVOC TR	
0288 -067	333 BUSH ST	\$324.77	0.00%	CHAN PIK KEI PAGGY	
0311 -045	690 MARKET ST	\$578.44	0.00%	CHANG DERRICK F	
0311 -076	690 MARKET ST	\$467.47	0.00%	CHANG DERRICK F	
0311 -115	690 MARKET ST	\$347.90	0.00%	CHANG DERRICK F	
0311 -053	690 MARKET ST	\$578.44	0.00%	CHANG ELIZABETH	
0311 -035	690 MARKET ST	\$300.90	0.00%	CHANG ELIZABETH	
0311 -046	690 MARKET ST	\$394.89	0.00%	CHANG FELIX M	
0311 -034	690 MARKET ST	\$288.36	0.00%	CHANG FELIX M	
0311 -055	690 MARKET ST	\$415.80	0.00%	CHANG TERENCE A	
0311 -036	690 MARKET ST	\$310.25	0.00%	CHANG TERENCE A	
0260 -025	201 SANSOME ST	\$240.63	0.00%	CHAU DUNG MY	
0166 -095	288 PACIFIC AVE #3E	\$105.24	0.00%	CHENG MAY TIAN MEI	

APN	Site Address	Assmt Rev	assessment rev	OWNER	Petition Tracking
0288 -102	333 BUSH ST	\$442.38	0.00%	CHEUNG HELEN Y W	
0260 -036	201 SANSOME ST	\$163.37	0.00%	CHILES R & LESLIE M WILSON REV	
0166 -094	288 PACIFIC AVE #3D	\$200.81	0.00%	CHO DUK HO	
0311 -023	690 MARKET ST	\$412.61	0.00%	CHOI DAVID	
0174 -013	350 JACKSON ST #201	\$501.92	0.00%	CHUN LANI	
0174 -014	350 JACKSON ST #202	\$361.92	0.00%	CHUN LANI	
0195 -002	34 - 36 COLUMBUS AVE	\$6,248.14	0.05%	CHURCH OF SCIENTOLOGY OF SF	
0196 -058	720 MONTGOMERY ST	\$2,119.13	0.02%	CIRCOLO LA TAVERNA	
9900 201	THE EMBARCADERO	\$182,632.92	1.40%	CITY & COUNTY OF SAN FRANCISCO	
9900 274	THE EMBARCADERO	\$132,135.91	1.01%	CITY & COUNTY OF SAN FRANCISCO	
9900 007H	THE EMBARCADERO	\$123,769.68	0.95%	CITY & COUNTY OF SAN FRANCISCO	
9900 275	THE EMBARCADERO	\$112,466.19	0.86%	CITY & COUNTY OF SAN FRANCISCO	
9900 005H	THE EMBARCADERO	\$83,819.73	0.64%	CITY & COUNTY OF SAN FRANCISCO	
9900 002	THE EMBARCADERO	\$76,920.76	0.59%	CITY & COUNTY OF SAN FRANCISCO	
9900 274H	90 - 198 THE EMBARCADERO	\$62,416.36	0.48%	CITY & COUNTY OF SAN FRANCISCO	
9900 278	THE EMBARCADERO	\$54,182.11	0.42%	CITY & COUNTY OF SAN FRANCISCO	
9900 007	THE EMBARCADERO	\$25,744.47	0.20%	CITY & COUNTY OF SAN FRANCISCO	
0233 -035	1 CLAY ST	\$20,928.90	0.16%	CITY & COUNTY OF SAN FRANCISCO	
0203 -014	101 - 199 WASHINGTON ST	\$15,177.78	0.12%	CITY & COUNTY OF SAN FRANCISCO	
0202 -018	143 THE EMBARCADERO	\$13,677.36	0.10%	CITY & COUNTY OF SAN FRANCISCO	
0204 -022	201 - 399 WASHINGTON ST	\$13,534.84	0.10%	CITY & COUNTY OF SAN FRANCISCO	
0204 -020	201 - 399 WASHINGTON ST	\$11,489.33	0.09%	CITY & COUNTY OF SAN FRANCISCO	
3708 -031	79 STEVENSON ST	\$11,426.02	0.09%	CITY & COUNTY OF SAN FRANCISCO	
0206 -017	530-532 SANSOME ST	\$5,412.84	0.04%	CITY & COUNTY OF SAN FRANCISCO	
3714 -002	26 - 36 THE EMBARCADERO	\$4,438.57	0.03%	CITY & COUNTY OF SAN FRANCISCO	
3714 -018	41 STEUART ST	\$3,874.94	0.03%	CITY & COUNTY OF SAN FRANCISCO	
0202 -015	100 - 198 DRUMM ST	\$3,713.37	0.03%	CITY & COUNTY OF SAN FRANCISCO	
0203 -013	0253 DRUMM ST	\$2,581.88	0.02%	CITY & COUNTY OF SAN FRANCISCO	
3714 -020		\$1,970.70	0.02%	CITY & COUNTY OF SAN FRANCISCO	
3715 -011	71 - 89 THE EMBARCADERO	\$1,637.08	0.01%	CITY & COUNTY OF SAN FRANCISCO	
3714 -015	47 STEUART ST	\$1,479.52	0.01%	CITY & COUNTY OF SAN FRANCISCO	
3714 -001	45 STEUART ST	\$1,479.05	0.01%	CITY & COUNTY OF SAN FRANCISCO	
0202 -006	2 - 98 CLAY ST	\$1,106.82	0.01%	CITY & COUNTY OF SAN FRANCISCO	
3714 -016	43 STEUART ST	\$807.40	0.01%	CITY & COUNTY OF SAN FRANCISCO	
3714 -014	49 STEUART ST	\$806.69	0.01%	CITY & COUNTY OF SAN FRANCISCO	
3714 -011	55 STEUART ST	\$322.91	0.00%	CITY & COUNTY OF SAN FRANCISCO	
3714 -012	53 STEUART ST	\$215.12	0.00%	CITY & COUNTY OF SAN FRANCISCO	
3714 -013	51 STEUART ST	\$134.33	0.00%	CITY & COUNTY OF SAN FRANCISCO	
0202 -019	101 - 199 THE EMBARCADERO	\$0.00	0.00%	CITY & COUNTY OF SAN FRANCISCO	
0202 -020	101 - 199 THE EMBARCADERO	\$0.00	0.00%	CITY & COUNTY OF SAN FRANCISCO	
0258 -042	500 PINE ST	\$0.00	0.00%	CITY & COUNTY OF SAN FRANCISCO	
9900 200	FERRY PLAZA AT THE EMBARCADERO	\$0.00	0.00%	CITY & COUNTY OF SAN FRANCISCO	
0195 -017	42 COLUMBUS AVE	\$174.44	0.00%	CLOWN ALLEY INC	
0174 -018	350 JACKSON ST #401	\$501.92	0.00%	COLBY FAMILY REVOCABLE TRUST	
0241 -025	636 - 650 CALIFORNIA ST	\$113,457.62	0.87%	COLUMBIA REIT - 650 CALIFORNIA LL	
3715 -002	110-116 THE EMBARCADERO	\$6,321.99	0.05%	COMMONWEALTH CLUB OF CALIFORNI	
0311 -038	690 MARKET ST	\$416.54	0.00%	CORAL INVESTMENTS LLC	
3716 -024	88 HOWARD ST	\$56,979.77	0.44%	CP III RINCON TOWERS INC	

APN	Site Address	Assmt Rev	assessment rev	OWNER	Petition Tracking
0291 -005	562-566 MARKET ST	\$15,981.42	0.12%	CPH 564 LP	
0166 -101	288 PACIFIC AVE #4C	\$326.99	0.00%	CRAIG MARTIN LVG TR	
0311 -056	690 MARKET ST	\$454.43	0.00%	CRAWLEY TANG TRUST	
0166 -007	724 BATTERY ST	\$1,745.00	0.01%	CREDIT SHELTER TR	
0237 -005	225-227 FRONT ST	\$996.26	0.01%	CROSSLEY ANTHONY	
0260 -017	201 SANSOME ST	\$514.71	0.00%	CROSSLEY ANTHONY	
0260 -018	201 SANSOME ST	\$275.07	0.00%	CROSSLEY ANTHONY	
0288 -086	333 BUSH ST	\$371.52	0.00%	CUA SYDNEE	
0288 -079	333 BUSH ST	\$439.18	0.00%	CURZON EGHAM LLC	
0288 -104	333 BUSH ST	\$307.55	0.00%	CURZON EGHAM LLC	
0176 -037	845 MONTGOMERY ST	\$252.44	0.00%	CUTLER DEVON H & WILSON CHRIST	
0262 -008	130 BATTERY ST	\$7,342.52	0.06%	DALUM CORPORATION N V	
0311 -086	690 MARKET ST	\$467.47	0.00%	DAN XU REVOCABLE LIVING TRUST	
0311 -106	690 MARKET ST	\$467.47	0.00%	DEEPAK & POOJA ADVANI 2019 FML	
0311 -075	690 MARKET ST	\$352.08	0.00%	DENG WEI	
0196 -035	25 HOTALING PL	\$164.85	0.00%	DEUTSCH BARRY	
0267 -009	130 BUSH ST	\$3,614.79	0.03%	DHM II LP	
0166 -100	288 PACIFIC AVE #4B	\$490.21	0.00%	DIAMOND BLVD LLC	
0288 -096	333 BUSH ST	\$442.38	0.00%	DIAZ ALEJANDRO	
0288 -108	333 BUSH ST	\$442.38	0.00%	DICKERMAN REVOC TR	
0166 -085	288 PACIFIC AVE #2C	\$342.29	0.00%	DIDI LAMIS EL	
0260 -055	201 SANSOME ST	\$242.35	0.00%	DINI & VINODH 2013 FMLY TRU	
0208 -052	611 WASHINGTON ST	\$645.60	0.00%	DONALD DU BAIN 2003 TRUST	
0266 -001	111 PINE ST	\$50,692.26	0.39%	DOUBLE WOOD INVESTMENT INC	
0260 -010	300 MONTGOMERY ST	\$52,147.08	0.40%	DOWNTOWN PROPERTIES VII LLC	
0228 -024	538 MONTGOMERY ST	\$16,230.16	0.12%	DP550 LLC	
0228 -028	552 MONTGOMERY ST	\$5,966.43	0.05%	DP550 LLC	
0228 -029	552 MONTGOMERY ST	\$686.45	0.01%	DP550 LLC	
0311 -093	690 MARKET ST	\$372.75	0.00%	E RICHARD JONES REVOC TR	
0311 -069	690 MARKET ST	\$294.02	0.00%	EDWARD DUBROVSKY TR	
0311 -070	690 MARKET ST	\$352.08	0.00%	EDWARD DUBROVSKY TRUST A & R	
0208 -034	611 WASHINGTON ST	\$594.67	0.00%	EDWARD E WINGER TRUST	
0269 -009	344 KEARNY ST	\$618.79	0.00%	ELEANOR JULIA WHALEN SURVIVORS	
0208 -044	611 WASHINGTON ST	\$561.71	0.00%	ENGLER ANDREW C CHERWIN SUSAN	
0240 -002	417 MONTGOMERY ST	\$23,259.72	0.18%	ENTREX HOLDINGS LP	
0240 -001	451-465 MONTGOMERY ST	\$4,652.09	0.04%	ENTREX HOLDINGS LP	
0235 -026	33 DRUMM ST	\$1,970.07	0.02%	EPIC PROPERTIES LLC	
0235 -025	25 DRUMM ST	\$549.54	0.00%	EPIC PROPERTIES LLC	
0206 -013	439 WASHINGTON ST	\$4,778.61	0.04%	EQX JACKSON SQ HOLDCO LLC	
0206 -014	425 WASHINGTON ST	\$3,482.74	0.03%	EQX JACKSON SQ HOLDCO LLC	
0173 -003	639 FRONT ST	\$2,829.58	0.02%	Eugenia Maffei Irrevocable Tru	
0165 -004	316 - 318 PACIFIC AVE	\$1,567.76	0.01%	EUSEBEIA LLC	
0288 -075	333 BUSH ST	\$324.77	0.00%	EVANS MARK C	
0288 -017	381 BUSH ST	\$3,858.37	0.03%	EVERGREEN HOLDINGS INC	
0164 -001	875 SANSOME ST	\$1,983.07	0.02%	Evn Investments Llc	
0166 -114	288 PACIFIC AVE #PHB	\$518.67	0.00%	FALBERG-PREDOVICH FMLY TR	
0288 -089	333 BUSH ST	\$408.42	0.00%	FAN MICHAEL	
0166 -099	288 PACIFIC AVE #4A	\$408.60	0.00%	FAULKNER LESA R	

APN	Site Address	Assmt Rev	assessment rev	OWNER	Petition Tracking
3708 -032	96 JESSIE ST	\$2,105.10	0.02%	FAVOUR-RODMAN FMLY TR	
0166 -111	288 PACIFIC AVE #6C	\$367.25	0.00%	FEGAN HARRY	
0268 -017	250 MONTGOMERY ST	\$28,510.43	0.22%	FHF I MONTGOMERY LLC	
0268 -018	250 MONTGOMERY ST	\$27,501.67	0.21%	FHF I MONTGOMERY LLC	
0268 -019	250 MONTGOMERY ST	\$27,501.67	0.21%	FHF I MONTGOMERY LLC	
0289 -006	130 MONTGOMERY ST	\$4,587.63	0.04%	FICIAL SECRETARY INC THE	
0166 -103	288 PACIFIC AVE #4E	\$358.66	0.00%	FIEGL LVG TR	
0235 -022	50 CALIFORNIA ST	\$207,874.71	1.59%	FIFTY CALIF STREET ASSOCIATES	
0288 -094	333 BUSH ST	\$340.02	0.00%	FIROUZTASH FAMILY TRUST	
0311 -060	690 MARKET ST	\$437.46	0.00%	FIRST AMERICAN TRUST FSB	
0311 -043	690 MARKET ST	\$416.54	0.00%	FIRST AMERICAN TRUST FSB	
0311 -059	690 MARKET ST	\$408.18	0.00%	FIRST AMERICAN TRUST FSB	
0311 -057	690 MARKET ST	\$396.86	0.00%	FIRST AMERICAN TRUST FSB	
0311 -042	690 MARKET ST	\$394.89	0.00%	FIRST AMERICAN TRUST FSB	
0311 -041	690 MARKET ST	\$310.25	0.00%	FIRST AMERICAN TRUST FSB	
0311 -031	690 MARKET ST	\$308.53	0.00%	FIRST AMERICAN TRUST FSB	
0311 -030	690 MARKET ST	\$300.90	0.00%	FIRST AMERICAN TRUST FSB	
0311 -040	690 MARKET ST	\$300.90	0.00%	FIRST AMERICAN TRUST FSB	
0311 -039	690 MARKET ST	\$288.36	0.00%	FIRST AMERICAN TRUST FSB	
0260 -002	233-241 SANSOME ST	\$13,760.43	0.11%	FIRST DEVELOPMENT CORP	
0288 -014	240-244 KEARNY ST	\$4,091.62	0.03%	FIRST KEIL CO INC	
3710 -019	45 FREMONT ST	\$170,258.51	1.30%	FORTY-FIVE FREMONT LLC	
0260 -043	201 SANSOME ST	\$139.01	0.00%	FOSTER BRANDON LIONAL	
0174 -012	350 JACKSON ST #C	\$582.62	0.00%	FPA JACKSON LLC	
0270 -003	329 KEARNY ST	\$1,054.77	0.01%	FRANK B IAVARONE 2016 REVOC TRUST	
0173 -002	643 FRONT ST	\$5,187.20	0.04%	Fre 344 Llc	
0260 -049	201 SANSOME ST	\$161.89	0.00%	FREDERICK CLAYTON DAVID & CHAN	
0173 -005	607 FRONT ST	\$4,062.35	0.03%	Front Office Properties Llc	
0236 -008	236 FRONT ST	\$4,945.59	0.04%	FRONT STREET BUILDING LLC	
0291 -013	570-572 MARKET ST	\$3,984.59	0.03%	FRONTIER GROUP LLC	
0311 -101	690 MARKET ST	\$467.47	0.00%	FUKUSHIMA GLEN S	
0311 -062	690 MARKET ST	\$611.41	0.00%	FUKUSHIMA GLEN S & SAKIE T	
0260 -042	201 SANSOME ST	\$198.31	0.00%	GAUBATZ GREGG S	
0227 -048	555 MONTGOMERY ST	\$64,422.43	0.49%	GC 555 MONTGOMERY LLC	
0269 -008	340 KEARNY ST	\$815.12	0.01%	GENTILE MARIO L	
0270 -006	305 KEARNY ST	\$1,517.56	0.01%	GERCINTA LLC	
0270 -005	315 - 319 KEARNY ST	\$797.66	0.01%	GERCINTA LLC	
0260 -039	201 SANSOME ST	\$161.89	0.00%	GGF REVOC TRUST	
3708 -038	55 STEVENSON ST	\$2,091.33	0.02%	GLAUCOMA CENTER PROPERTIES LLC	
0208 -033	611 WASHINGTON ST	\$708.34	0.01%	GLOBAL PARK COM	
0240 -016	530-550 KEARNY ST	\$42,628.35	0.33%	GO-BRICKMAN 550 KEARNY OWNER L	
0208 -037	611 WASHINGTON ST	\$442.87	0.00%	GOLUKHOV ALBERT	
0288 -071	333 BUSH ST	\$439.18	0.00%	GOLUKHOV ALBERT	
0206 -006	432 CLAY ST	\$1,755.20	0.01%	GRAZIA LIMITED PARTNERSHIP	
0288 -029	222 KEARNY ST	\$34,100.91	0.26%	GRE-F 222 KEARNY FEE LLC	
0288 -011	220 KEARNY ST	\$6,309.16	0.05%	GRE-F 222 KEARNY FEE LLC	
0166 -084	288 PACIFIC AVE #2B	\$220.14	0.00%	GREER DEBORAH	
0175 -008	440-444 JACKSON ST	\$747.96	0.01%	GROSVENOR USA LIMITED	

APN	Site Address	Assmt Rev	assessment rev	OWNER	Petition Tracking
0288 -008	126 SUTTER ST	\$1,273.25	0.01%	GST NON-EXEMPT MARITAL TRUST	
0269 -015	40 BELDEN ST	\$853.26	0.01%	GST TRUST	
0269 -013	22 BELDEN ST	\$566.87	0.00%	GST TRUST	
0166 -105	288 PACIFIC AVE #5B	\$489.94	0.00%	GSVV LLC	
0311 -104	690 MARKET ST	\$293.28	0.00%	GUERRA 1999 REVOCABLE TRUST	
0260 -054	201 SANSOME ST	\$161.89	0.00%	GUIDO DANA L	
0311 -052	690 MARKET ST	\$396.86	0.00%	GUNASEKARAN KALAISELVI & SUBRA	
0196 -011	712-714 MONTGOMERY ST	\$2,108.55	0.02%	GWIN SHANNON COLLIER	
0196 -059	716A A MONTGOMERY ST	\$534.23	0.00%	GWIN SHANNON COLLIER	
0196 -060	716B B MONTGOMERY ST	\$534.23	0.00%	GWIN SHANNON COLLIER	
0196 -061	716C C MONTGOMERY ST	\$534.23	0.00%	GWIN SHANNON COLLIER	
0208 -059	611 WASHINGTON ST	\$469.44	0.00%	HALES WILLIAM J JR	
0288 -098	333 BUSH ST	\$307.55	0.00%	HARLAN CAREY JOCELYN	
0176 -031	845 MONTGOMERY ST	\$352.08	0.00%	HINES VIRGINIA L	
0174 -006	704 SANSOME ST	\$2,760.55	0.02%	HMANP PROPERTY HOLDINGS LLC	
0265 -065	2509 PINE ST	\$228.19	0.00%	HO PROPERTIES CORPORATION	
0265 -005	388 MARKET ST	\$52,138.08	0.40%	HONORWAY INVESTMENT CORP	
0265 -003	388 MARKET ST	\$12,318.60	0.09%	HONORWAY INVESTMENT CORP	
0265 -004	388 MARKET ST	\$6,327.63	0.05%	HONORWAY INVESTMENT CORP	
0265 -008	1 PINE ST	\$394.10	0.00%	HONORWAY INVESTMENT CORP	
0265 -018	1 PINE ST	\$394.10	0.00%	HONORWAY INVESTMENT CORP	
0265 -027	1 PINE ST	\$394.10	0.00%	HONORWAY INVESTMENT CORP	
0265 -028	1 PINE ST	\$394.10	0.00%	HONORWAY INVESTMENT CORP	
0265 -038	1 PINE ST	\$394.10	0.00%	HONORWAY INVESTMENT CORP	
0265 -048	1 PINE ST	\$394.10	0.00%	HONORWAY INVESTMENT CORP	
0265 -058	1 PINE ST	\$394.10	0.00%	HONORWAY INVESTMENT CORP	
0265 -068	1 PINE ST	\$394.10	0.00%	HONORWAY INVESTMENT CORP	
0265 -009	1 PINE ST	\$351.68	0.00%	HONORWAY INVESTMENT CORP	
0265 -019	1 PINE ST	\$351.68	0.00%	HONORWAY INVESTMENT CORP	
0265 -029	1 PINE ST	\$351.68	0.00%	HONORWAY INVESTMENT CORP	
0265 -039	1 PINE ST	\$351.68	0.00%	HONORWAY INVESTMENT CORP	
0265 -049	1 PINE ST	\$351.68	0.00%	HONORWAY INVESTMENT CORP	
0265 -059	1 PINE ST	\$351.68	0.00%	HONORWAY INVESTMENT CORP	
0265 -069	1 PINE ST	\$351.68	0.00%	HONORWAY INVESTMENT CORP	
0265 -007	1 PINE ST	\$332.89	0.00%	HONORWAY INVESTMENT CORP	
0265 -017	1 PINE ST	\$332.89	0.00%	HONORWAY INVESTMENT CORP	
0265 -037	1 PINE ST	\$332.89	0.00%	HONORWAY INVESTMENT CORP	
0265 -047	1 PINE ST	\$332.89	0.00%	HONORWAY INVESTMENT CORP	
0265 -057	1 PINE ST	\$332.89	0.00%	HONORWAY INVESTMENT CORP	
0265 -067	1 PINE ST	\$332.89	0.00%	HONORWAY INVESTMENT CORP	
0265 -014	1 PINE ST	\$304.43	0.00%	HONORWAY INVESTMENT CORP	
0265 -024	1 PINE ST	\$304.43	0.00%	HONORWAY INVESTMENT CORP	
0265 -034	1 PINE ST	\$304.43	0.00%	HONORWAY INVESTMENT CORP	
0265 -044	1 PINE ST	\$304.43	0.00%	HONORWAY INVESTMENT CORP	
0265 -054	1 PINE ST	\$304.43	0.00%	HONORWAY INVESTMENT CORP	
0265 -064	1 PINE ST	\$304.43	0.00%	HONORWAY INVESTMENT CORP	
0265 -012	1 PINE ST	\$299.87	0.00%	HONORWAY INVESTMENT CORP	
0265 -022	1 PINE ST	\$299.87	0.00%	HONORWAY INVESTMENT CORP	

APN	Site Address	Assmt Rev	assessment rev	OWNER	Petition Tracking
0265 -032	1 PINE ST	\$299.87	0.00%	HONORWAY INVESTMENT CORP	
0265 -042	1 PINE ST	\$299.87	0.00%	HONORWAY INVESTMENT CORP	
0265 -052	1 PINE ST	\$299.87	0.00%	HONORWAY INVESTMENT CORP	
0265 -062	1 PINE ST	\$299.87	0.00%	HONORWAY INVESTMENT CORP	
0265 -013	1 PINE ST	\$260.68	0.00%	HONORWAY INVESTMENT CORP	
0265 -023	1 PINE ST	\$260.68	0.00%	HONORWAY INVESTMENT CORP	
0265 -033	1 PINE ST	\$260.68	0.00%	HONORWAY INVESTMENT CORP	
0265 -043	1 PINE ST	\$260.68	0.00%	HONORWAY INVESTMENT CORP	
0265 -053	1 PINE ST	\$260.68	0.00%	HONORWAY INVESTMENT CORP	
0265 -063	1 PINE ST	\$260.68	0.00%	HONORWAY INVESTMENT CORP	
0265 -010	1 PINE ST	\$255.04	0.00%	HONORWAY INVESTMENT CORP	
0265 -016	1 PINE ST	\$255.04	0.00%	HONORWAY INVESTMENT CORP	
0265 -020	1 PINE ST	\$255.04	0.00%	HONORWAY INVESTMENT CORP	
0265 -026	1 PINE ST	\$255.04	0.00%	HONORWAY INVESTMENT CORP	
0265 -030	1 PINE ST	\$255.04	0.00%	HONORWAY INVESTMENT CORP	
0265 -036	1 PINE ST	\$255.04	0.00%	HONORWAY INVESTMENT CORP	
0265 -040	1 PINE ST	\$255.04	0.00%	HONORWAY INVESTMENT CORP	
0265 -046	1 PINE ST	\$255.04	0.00%	HONORWAY INVESTMENT CORP	
0265 -050	1 PINE ST	\$255.04	0.00%	HONORWAY INVESTMENT CORP	
0265 -056	1 PINE ST	\$255.04	0.00%	HONORWAY INVESTMENT CORP	
0265 -060	1 PINE ST	\$255.04	0.00%	HONORWAY INVESTMENT CORP	
0265 -066	1 PINE ST	\$255.04	0.00%	HONORWAY INVESTMENT CORP	
0265 -011	1 PINE ST	\$233.56	0.00%	HONORWAY INVESTMENT CORP	
0265 -021	1 PINE ST	\$233.56	0.00%	HONORWAY INVESTMENT CORP	
0265 -031	1 PINE ST	\$233.56	0.00%	HONORWAY INVESTMENT CORP	
0265 -041	1 PINE ST	\$233.56	0.00%	HONORWAY INVESTMENT CORP	
0265 -051	1 PINE ST	\$233.56	0.00%	HONORWAY INVESTMENT CORP	
0265 -061	1 PINE ST	\$233.56	0.00%	HONORWAY INVESTMENT CORP	
0265 -015	1 PINE ST	\$228.19	0.00%	HONORWAY INVESTMENT CORP	
0265 -025	1 PINE ST	\$228.19	0.00%	HONORWAY INVESTMENT CORP	
0265 -035	1 PINE ST	\$228.19	0.00%	HONORWAY INVESTMENT CORP	
0265 -045	1 PINE ST	\$228.19	0.00%	HONORWAY INVESTMENT CORP	
0265 -055	1 PINE ST	\$228.19	0.00%	HONORWAY INVESTMENT CORP	
0229 -020	375 BATTERY ST	\$75,593.52	0.58%	HTLV SF LLC	
0288 -076	333 BUSH ST	\$258.34	0.00%	HU MARK YE QING	
0208 -041	611 WASHINGTON ST	\$456.89	0.00%	HUANG KUNG-TAO SAMUEL	
0311 -074	690 MARKET ST	\$294.02	0.00%	HUANG-ZHANG FAMILY TRUST	
0288 -077	333 BUSH ST	\$256.37	0.00%	HUDDLESON HUGH W	
3716 -023	121 SPEAR ST	\$79,787.68	0.61%	HUDSON RINCON CENTER LLC	
3716 -021	121 SPEAR ST	\$63,400.02	0.49%	HUDSON RINCON CENTER LLC	
0228 -004	401-405 SANSOME ST	\$2,888.49	0.02%	HUNG ON TONG SOCIETY	
0260 -016	433 CALIFORNIA ST	\$26,799.72	0.21%	HV-ROCKLIN DEVELOPMENT INC	
0260 -033	201 SANSOME ST	\$139.01	0.00%	HWAN BILLY JAY	
0240 -007	580 CALIFORNIA ST	\$88,007.91	0.67%	I & G DIRECT REAL ESTATE 43 LP	
0235 -007	17 DRUMM ST	\$1,823.44	0.01%	ISAACS JOHN L & ROBERT M	
0166 -093	288 PACIFIC AVE #3C	\$342.56	0.00%	ISHIMATSU TODD	
0176 -038	845 MONTGOMERY ST	\$361.18	0.00%	IVE REVOC TR	
0176 -034	845 MONTGOMERY ST	\$356.51	0.00%	IVE REVOC TR	

APN	Site Address	Assmt Rev	assessment rev	OWNER	Petition Tracking
0163 -008A	560 PACIFIC AVE	\$3,749.62	0.03%	JAC INVESTMENT PRPTS LLC	
0175 -010	468-472 JACKSON ST	\$2,066.72	0.02%	JACKSON GULCH LLC	
0174 -003	617 - 643 BATTERY ST	\$26,268.37	0.20%	JACKSON PLACE ASSOCS LP	
0260 -056	201 SANSOME ST	\$163.37	0.00%	JACOB TR	
0176 -041	845 MONTGOMERY ST	\$417.53	0.00%	JAMES BARRESE ALK REVOC LVG TR	
0166 -113	288 PACIFIC AVE #PHA	\$686.99	0.01%	JAMES HAU-Y TAI REVOC TR	
0166 -104	288 PACIFIC AVE #5A	\$408.60	0.00%	JANESE/JOHNSON TR	
0311 -078	690 MARKET ST	\$340.02	0.00%	JEFFREY CARMONA REVOC TR	
3715 -003	121 STEUART ST	\$11,841.01	0.09%	JEWISH COMMUNITY FEDERATION OF	
0208 -057	611 WASHINGTON ST	\$515.20	0.00%	JKG-A LLC	
0175 -018	836 MONTGOMERY ST	\$1,691.51	0.01%	JL PROPERTY LLC	
0208 -031	611 WASHINGTON ST	\$528.49	0.00%	JOHANNSMIEIER KARL H	
0173 -007	220 JACKSON ST	\$8,115.31	0.06%	Jpmbb 2014-C22 Jackson Street Llc	
0311 -005	660 MARKET ST	\$10,359.20	0.08%	JPPF 660 MARKET LP	
0311 -080	690 MARKET ST	\$352.08	0.00%	JT CAPITAL GROUP INC	
0176 -043	845 MONTGOMERY ST	\$393.42	0.00%	JULIA TOMCZAK 2020 IRREVOC TR	
0288 -085	333 BUSH ST	\$256.37	0.00%	KAPADIA KALPESH & PURVI	
0311 -087	690 MARKET ST	\$258.34	0.00%	KATHLEEN HEITZ MYERS REVOC TR	
0269 -006	318 KEARNY ST	\$2,022.43	0.02%	KEARNY STREET SF LLC	
0311 -021	690 MARKET ST	\$324.77	0.00%	KEDROS BAY LLC	
0260 -062	201 SANSOME ST	\$139.01	0.00%	KENNEDY KATHERINE	
0311 -118	690 MARKET ST	\$751.65	0.01%	KERR FAMILY TRUST	
0311 -116	690 MARKET ST	\$821.03	0.01%	KEVIN JOSEPH SCHAEFER TR	
0311 -105	690 MARKET ST	\$352.08	0.00%	KING & SONG REVOC FMLY TR	
0267 -011	140 SANSOME ST	\$5,680.29	0.04%	KING FAMILY IRREVOCABLE TRUST	
0288 -103	333 BUSH ST	\$307.55	0.00%	KING PHILLIP	
0165 -017	735 BATTERY ST	\$14,948.80	0.11%	KING PLAZA PARTNERS	
0311 -085	690 MARKET ST	\$352.08	0.00%	KING STEPHANIE PAULETTE	
3708 -056	525 MARKET ST	\$267,369.84	2.05%	KNICKERBOCKER PROPERTIES INC X	
0176 -001	501 PACIFIC AVE	\$634.53	0.00%	KRISTINA GAVELLO MARITAL TR	
0260 -020	201 SANSOME ST	\$237.18	0.00%	KUO ROGER	
0311 -054	690 MARKET ST	\$394.89	0.00%	L & C LUSVARDI TRUST	
0174 -019	350 JACKSON ST #402	\$361.92	0.00%	LAM BRIAN CUONG & CHANG WENDY	
0288 -070	333 BUSH ST	\$371.52	0.00%	LARY & ROBIN ALADEEN TR	
0166 -086	288 PACIFIC AVE #2D	\$200.81	0.00%	LAU FMLY 1990 REVOC TR	
0208 -054	611 WASHINGTON ST	\$469.44	0.00%	LAURA IRENE BASS FAMILY TRUST	
0175 -012	800-802 MONTGOMERY ST	\$1,900.40	0.01%	LAWRENCE INVESTMENT CO	
0208 -049	611 WASHINGTON ST	\$305.33	0.00%	LEE LOREN BOYSEL 2007 TR	
0288 -080	333 BUSH ST	\$410.39	0.00%	LEE SHIRLEY & SHING CHUNG	
3709 -012	455 MARKET ST	\$113,102.83	0.87%	LEGACY 455 MARKET STREET LP	
0311 -092	690 MARKET ST	\$258.34	0.00%	LEONA M BRIDGES REVOC LVG TRUS	
0166 -107	288 PACIFIC AVE #5D	\$316.52	0.00%	LEONOUDAKIS FMLY TR	
0174 -010	768 SANSOME ST	\$3,097.62	0.02%	LETITIA L PUCCINELLI 2005 TRUST	
0260 -021	201 SANSOME ST	\$156.48	0.00%	LEVIN ALEX	
0166 -096	288 PACIFIC AVE #3F	\$159.20	0.00%	LI FANYI	
0311 -047	690 MARKET ST	\$416.54	0.00%	LI MEIZHEN	
0174 -017	350 JACKSON ST #303	\$578.68	0.00%	LIEW & LAN REVOC LVG TR	
0174 -015	350 JACKSON ST #301	\$501.92	0.00%	LIEW & LAN REVOC LVG TR	

APN	Site Address	Assmt Rev	assessment rev	OWNER	Petition Tracking
0260 -064	201 SANSOME ST	\$139.01	0.00%	LINDA CARMICHAEL REVOC TRUST	
0311 -073	690 MARKET ST	\$340.02	0.00%	LISTIJO TOTOK	
0238 -006	350 SANSOME ST	\$29,718.23	0.23%	LITKE PROPERTIES SANSOME LLC	
0311 -095	690 MARKET ST	\$352.08	0.00%	LIU GUANGYU & LI LI JUN	
0260 -047	201 SANSOME ST	\$198.31	0.00%	LIU HONG	
0174 -016	350 JACKSON ST #302	\$361.92	0.00%	LOUIE ARTHUR & MICKEY	
0176 -010	112 COLUMBUS AVE	\$8,115.33	0.06%	LOVEFROM 100 LLC	
0176 -044	809-831 MONTGOMERY ST	\$3,680.24	0.03%	Lovefrom 809-831 Llc	
0176 -030	845 MONTGOMERY ST	\$849.32	0.01%	LOVEFROM 845 LLC	
0196 -041	25 HOTALING PL	\$164.35	0.00%	LOVEFROM INC	
0288 -073	333 BUSH ST	\$408.42	0.00%	LOW JANE S K	
0311 -094	690 MARKET ST	\$293.28	0.00%	LUM KAREN	
0176 -015	124 - 140 COLUMBUS AVE	\$1,320.73	0.01%	LYON & SWAN HOLDINGS LLC	
0288 -083	333 BUSH ST	\$324.77	0.00%	M & T 1994 FMLY TR	
0260 -057	201 SANSOME ST	\$139.01	0.00%	MAK ASTATINE & TE NGENG SO	
0176 -032	845 MONTGOMERY ST	\$242.35	0.00%	MANKIN DONALD & LI CHUN	
0311 -117	690 MARKET ST	\$743.77	0.01%	MARC JAMAL DIOJANE REVOC TR	
0288 -105	333 BUSH ST	\$410.39	0.00%	MARGARET C LEW SURVIVOR TR	
3708 -044	581 MARKET ST	\$6,899.41	0.05%	MARKET LYTTON LLC	
0237 -047	235 FRONT ST	\$2,719.24	0.02%	MCDONALDS CORP	
0174 -020	350 JACKSON ST #501	\$742.30	0.01%	MEANY REVOC TR	
0174 -021	350 JACKSON ST #502	\$137.54	0.00%	MEANY REVOC TR	
0270 -004	321 KEARNY ST	\$1,321.47	0.01%	MEE YIN CORP	
0260 -048	201 SANSOME ST	\$139.01	0.00%	MENDOZA VINA A	
0240 -020	550 CALIFORNIA ST	\$81,850.06	0.63%	MENLO LAND & CAPITAL XIX LLC	
0228 -039	475 SANSOME ST	\$118,941.07	0.91%	MEPT 475 SANSOME STREET LLC	
0208 -038	611 WASHINGTON ST	\$580.90	0.00%	MICHAEL J RIPPEY REVOC TR	
0175 -017	824 MONTGOMERY ST	\$1,084.04	0.01%	MILLMAN BERNARD HARA KOICHI	
0311 -083	690 MARKET ST	\$337.56	0.00%	MING FAMILY TR AGRMNT	
0175 -032	40 GOLD ST	\$4,818.91	0.04%	MJQ 40 GOLD STREET LLC	
0288 -027	130-150 SUTTER ST	\$26,678.43	0.20%	MM 130 SUTTER LLC	
0288 -091	333 BUSH ST	\$307.55	0.00%	MMSF RESIDENTIAL HOLDING	
0208 -026	601 MONTGOMERY ST	\$60,459.73	0.46%	MONTGOMERY BUILDING INC	
0260 -022	201 SANSOME ST	\$205.44	0.00%	MOVSHOVICH REVOCABLE FAMILY TR	
0237 -008	230 CALIFORNIA ST	\$11,423.02	0.09%	MV CAL LLC	
0311 -049	690 MARKET ST	\$587.54	0.00%	MVC TR	
0311 -067	690 MARKET ST	\$420.48	0.00%	MVC TR	
0311 -028	690 MARKET ST	\$412.61	0.00%	MVC TR	
0311 -033	690 MARKET ST	\$412.61	0.00%	MVC TR	
0311 -066	690 MARKET ST	\$399.57	0.00%	MVC TR	
0311 -027	690 MARKET ST	\$394.40	0.00%	MVC TR	
0311 -032	690 MARKET ST	\$394.40	0.00%	MVC TR	
0311 -024	690 MARKET ST	\$288.36	0.00%	MVC TR	
0311 -029	690 MARKET ST	\$288.36	0.00%	MVC TR	
0165 -022	717 BATTERY ST	\$8,037.33	0.06%	MXB BATTERY LP	
0196 -038	25 HOTALING PL	\$146.15	0.00%	NADO MARI LYNN	
0288 -078	333 BUSH ST	\$371.52	0.00%	NAVAR EZEQUIEL	
0260 -023	201 SANSOME ST	\$129.42	0.00%	NERI FMLY TR	

APN	Site Address	Assmt Rev	assessment rev	OWNER	Petition Tracking
0228 -032	553-557 CLAY ST	\$884.26	0.01%	NEWCASTLE/555 CLAY STREET LLC	
0163 -010	580 PACIFIC AVE	\$338.30	0.00%	NEWCASTLE/PACIFIC AVE LLC	
0260 -038	201 SANSOME ST	\$139.01	0.00%	NGADIMAN ACHJUNI	
0260 -035	201 SANSOME ST	\$242.35	0.00%	NGUYEN JOHN TUAN NGOC	
0166 -091	288 PACIFIC AVE #3A	\$324.03	0.00%	NICHOL DOHERTY FMLY LVG TR	
0208 -055	611 WASHINGTON ST	\$593.94	0.00%	NION T MCEVOY RESIDUARY TR	
0175 -025	461-463 PACIFIC AVE	\$910.59	0.01%	NOEL MARGARET LAWRENCE 2019 LV	
0311 -100	690 MARKET ST	\$352.08	0.00%	NORMAN L CHEUNG LVG TRUST	
0166 -098	288 PACIFIC AVE #3H	\$335.04	0.00%	OGATA RYAN	
0166 -088	288 PACIFIC AVE #2F	\$159.20	0.00%	OGATA RYAN	
0228 -031	559-561 CLAY ST	\$4,190.03	0.03%	OLD WATERFRONT LLC	
0264 -004	1 CALIFORNIA ST	\$178,584.64	1.37%	ONE CALIFORNIA STREET PARTNERS	
0311 -037	690 MARKET ST	\$394.89	0.00%	ONE KEARNY LLC	
3715 -013	188 THE EMBARCADERO	\$24,723.38	0.19%	ORANGE SUBMARINE LLC	
0208 -060	611 WASHINGTON ST	\$1,270.30	0.01%	OSHER BARBRO SACHS & BERNARD A	
0208 -058	611 WASHINGTON ST	\$570.32	0.00%	OSHER BARBRO SACHS & BERNARD A	
0228 -006		\$2,070.41	0.02%	PAC GAS & ELECTRIC CO	
3708 -040	49 STEVENSON ST	\$33,891.04	0.26%	PACIFIC RESOURCES STEVENSON IN	
3708 -039	53 STEVENSON ST	\$472.39	0.00%	PACIFIC RESOURCES STEVENSON IN	
0166 -108	288 PACIFIC AVE #5E	\$357.59	0.00%	PAMELA M WRIGHT LVG TR	
0260 -040	201 SANSOME ST	\$242.35	0.00%	PARIKH NILAY S & SHAH PRIYA N	
0173 -006	601 FRONT ST	\$6,681.46	0.05%	Parkfront Investments Llc	
0311 -071	690 MARKET ST	\$467.47	0.00%	PARKSEA INVESTMENTS LIMITED	
0291 -004	560 MARKET ST	\$2,887.01	0.02%	PATRICK & CO	
0261 -007	200-206 SANSOME ST	\$15,567.34	0.12%	PDM ASSOCIATES LLC	
0228 -009	558 SACRAMENTO ST	\$2,829.44	0.02%	PEGASUS PLAZA LLC	
0163 -007	538-540 PACIFIC AVE	\$1,284.32	0.01%	PETER W CRAIGIE & CONNA M MCCA	
0269 -018	52 BELDEN ST	\$836.53	0.01%	PIERI DYAN MARIE	
0270 -001	353 - 359 KEARNY ST	\$3,922.34	0.03%	PINE KEARNY LLC	
0258 -041	401 - 415 KEARNY ST	\$14,207.97	0.11%	PINE STREET CA INC	
0260 -006	332 PINE ST	\$12,676.39	0.10%	PINE STREET OFFICE OWNER LLC	
0166 -097	288 PACIFIC AVE #3G	\$349.27	0.00%	PINSKY FMLY TR	
0166 -102	288 PACIFIC AVE #4D	\$398.66	0.00%	POHLEN FMLY TR	
0311 -103	690 MARKET ST	\$372.75	0.00%	PRATT ROBERT JAMES & SUNNY KAN	
0237 -019	325 SACRAMENTO ST	\$1,230.63	0.01%	PRECISION EQUITY LLC	
0291 -005B	576-580 MARKET ST	\$8,651.20	0.07%	PREF 580 MARKET LLC	
0174 -004	603 - 605 BATTERY ST	\$15,226.57	0.12%	PROSPECT FARMS	
0260 -003	231 SANSOME ST	\$4,665.62	0.04%	PROSPERITY REALTY INC	
0260 -032	201 SANSOME ST	\$198.31	0.00%	QI XIAOMENG SUN & NIANSHENG	
0260 -059	201 SANSOME ST	\$362.41	0.00%	QIN FAN LVG TR	
0164 -011	470 - 492 PACIFIC AVE	\$2,371.56	0.02%	QJS PROPERTIES LLC	
0311 -065	690 MARKET ST	\$454.43	0.00%	QUAN DARRYL TAO CHONG	
0311 -058	690 MARKET ST	\$611.41	0.00%	R C CHRONICLE BUILDING LP	
0311 -051	690 MARKET ST	\$415.80	0.00%	R C CHRONICLE BUILDING LP	
0311 -048	690 MARKET ST	\$396.86	0.00%	R C CHRONICLE BUILDING LP	
0311 -050	690 MARKET ST	\$386.28	0.00%	R C CHRONICLE BUILDING LP	
0311 -111	690 MARKET ST	\$309.27	0.00%	RAGAN ROBERT RICHARD III	
0208 -042	611 WASHINGTON ST	\$414.57	0.00%	RALPH FAMILY TRUST THE	

APN	Site Address	Assmt Rev	assessment rev	OWNER	Petition Tracking
0237 -014	353 SACRAMENTO ST	\$67,665.60	0.52%	REEP ROYAL 353 SACRAMENTO JV LLC	
0237 -016	353 SACRAMENTO ST	\$1,393.85	0.01%	REEP ROYAL 353 SACRAMENTO JV LLC	
0237 -015	280 BATTERY ST	\$1,127.54	0.01%	REEP ROYAL 353 SACRAMENTO JV LLC	
0165 -006	350 PACIFIC AVE	\$2,325.83	0.02%	REESE CHARLES W TR	
0166 -112	288 PACIFIC AVE #6D	\$447.79	0.00%	REX CARDINALE REVOC TR	
0311 -026	690 MARKET ST	\$308.53	0.00%	RITZ-CARLTON DEVELOPMENT CO IN	
0208 -061	611 WASHINGTON ST	\$1,470.08	0.01%	ROBERT L & AUDREY SOCKOLOV REV	
0260 -044	201 SANSOME ST	\$161.89	0.00%	ROMA HOLDINGS LLC	
0176 -016	595 PACIFIC AVE	\$18,804.95	0.14%	RONA REAL ESTATE LLC	
0238 -001	275 BATTERY ST	\$120,101.94	0.92%	RP 275 BATTERY OWNER LLC	
0238 -007	475 SACRAMENTO ST	\$2,822.06	0.02%	RP 275 BATTERY OWNER LLC	
0174 -008	710 SANSOME ST	\$5,361.17	0.04%	RPB INVESTMENTS LLC	
0227 -007	505 MONTGOMERY ST	\$87,110.85	0.67%	RREEF AMERICA REIT II CORP RRR	
0227 -011	640 SACRAMENTO ST	\$8,011.99	0.06%	RREEF AMERICA REIT II CORP RRR	
0227 -009	505 MONTGOMERY ST	\$600.09	0.00%	RREEF AMERICA REIT II CORP RRR	
0227 -031	642 COMMERCIAL ST	\$489.86	0.00%	RREEF AMERICA REIT II CORP RRR	
0227 -008	505 MONTGOMERY ST	\$316.16	0.00%	RREEF AMERICA REIT II CORP RRR	
0227 -010	505 MONTGOMERY ST	\$296.97	0.00%	RREEF AMERICA REIT II CORP RRR	
0227 -028	505 MONTGOMERY ST	\$293.03	0.00%	RREEF AMERICA REIT II CORP RRR	
0227 -006	505 MONTGOMERY ST	\$263.51	0.00%	RREEF AMERICA REIT II CORP RRR	
0227 -006A	505 MONTGOMERY ST	\$263.51	0.00%	RREEF AMERICA REIT II CORP RRR	
0227 -005	505 MONTGOMERY ST	\$193.63	0.00%	RREEF AMERICA REIT II CORP RRR	
0269 -021	471-475 PINE ST	\$3,139.45	0.02%	RUBICON PINE LLC	
0269 -020	485 PINE ST	\$547.68	0.00%	RUBICON PINE LLC	
0269 -019	56 BELDEN ST	\$294.51	0.00%	RUBICON PINE LLC	
0269 -001	235 MONTGOMERY ST	\$160,723.30	1.23%	RUSS BUILDING VENTURE LLC	
0228 -010	560 SACRAMENTO ST	\$7,095.75	0.05%	RWR ASSOCIATES LLC	
0260 -019	201 SANSOME ST	\$161.89	0.00%	SAAVEDRA GREGORY MICHAEL	
0311 -107	690 MARKET ST	\$350.85	0.00%	SAEKI TAKESHI & NAOKO	
0311 -098	690 MARKET ST	\$404.49	0.00%	SAFE MTB	
0288 -084	333 BUSH ST	\$258.34	0.00%	SALEMI SAMIM	
0311 -090	690 MARKET ST	\$352.08	0.00%	SAMUEL W HO LVG TR	
0196 -063	722-726 MONTGOMERY ST	\$2,652.54	0.02%	SAN FRANCISCO 722 MONTGOMERY L	
0196 -062	722-726 MONTGOMERY ST	\$1,778.12	0.01%	SAN FRANCISCO 722 MONTGOMERY L	
0260 -061	201 SANSOME ST	\$378.41	0.00%	SANSOME 2019 TR	
0260 -030	201 SANSOME ST	\$242.35	0.00%	SARKAR KIRTI PRAMOD	
0288 -007	110 SUTTER ST	\$11,727.42	0.09%	SCG 110 SUTTER STREET LLC	
0196 -040	25 HOTALING PL	\$168.29	0.00%	SCHINDLER LILLIAN	
0260 -024	201 SANSOME ST	\$166.57	0.00%	SCOTT FAMILY TRUST	
3715 -006	155 STEUART ST	\$8,429.68	0.06%	SF GRIFFON LLC	
0166 -081	288 PACIFIC AVE R-1	\$432.76	0.00%	SF PACIFIC AVENUE PROPERTIES LLC	
0166 -082	288 PACIFIC AVE R-2	\$109.26	0.00%	SF PACIFIC AVENUE PROPERTIES LLC	
9900 003	THE EMBARCADERO	\$97,395.69	0.75%	SF PIERS OWNER INC	
9900 001	THE EMBARCADERO	\$76,073.35	0.58%	SF PIERS OWNER INC	
9900 001H	THE EMBARCADERO	\$54,817.82	0.42%	SF PIERS OWNER INC	
3714 -019	71-77 STEUART ST	\$44,716.97	0.34%	SF TREAT LP	
0208 -053	611 WASHINGTON ST	\$570.32	0.00%	SHASHANK & SHEELA KAPRE REVOC	
0288 -097	333 BUSH ST	\$307.55	0.00%	SHELTON EDWARD	

APN	Site Address	Assmt Rev	assessment rev	OWNER	Petition Tracking
0166 -110	288 PACIFIC AVE #6B	\$489.40	0.00%	SHEPARD & MELISSA S HARRIS LVG TR	
0288 -074	333 BUSH ST	\$441.64	0.00%	SHERMAN CONDOMINIUM TRUST	
0268 -012	369 PINE ST	\$16,609.31	0.13%	SIC-369 PINE,LLC	
0268 -014	353 PINE ST	\$691.86	0.01%	SIC-369 PINE,LLC	
0268 -013	2 PETRARCH PL	\$476.58	0.00%	SIC-369 PINE,LLC	
0268 -015	353 PINE ST	\$153.77	0.00%	SIC-369 PINE,LLC	
0311 -091	690 MARKET ST	\$467.47	0.00%	SIMA KATHY FANG & CALEB FANG	
0208 -046	611 WASHINGTON ST	\$380.62	0.00%	SINA & CONNIE TAMADDON REV LVG	
0288 -090	333 BUSH ST	\$383.82	0.00%	SLS & ATS 2019 TR	
0164 -002	847 SANSOME ST	\$5,113.66	0.04%	Sn2 Lic	
0311 -063	690 MARKET ST	\$408.18	0.00%	SOEMITRO RONNY SUHARDHANTO	
0208 -050	611 WASHINGTON ST	\$609.93	0.00%	SPIEKER LIVING TRUST	
0311 -068	690 MARKET ST	\$340.02	0.00%	SRINIVASAN FAMILY TRUST	
0228 -002	415-429 SANSOME ST	\$1,522.24	0.01%	ST ANTHONY 13 LLC	
0196 -043	25 HOTALING PL	\$164.60	0.00%	STEGMAN MATTHEW	
0166 -092	288 PACIFIC AVE #3B	\$220.41	0.00%	STEPHAN & ROSEMARY LEONOUKAKIS FMLY TR-A	
0311 -064	690 MARKET ST	\$441.88	0.00%	STEPHEN & JOANNE PERLMAN FMLY	
0260 -058	201 SANSOME ST	\$220.70	0.00%	STEPHEN L MEAGHER LVG TR	
0166 -109	288 PACIFIC AVE #6A	\$408.60	0.00%	STICKNEY LVG TR	
0175 -033	888 MONTGOMERY ST	\$5,530.70	0.04%	SUNHILL ENTERPRISES LP	
0234 -017	5 THE EMBARCADERO	\$270,521.58	2.07%	SUNSTONE ECS LLC	
0227 -044	643-647 CLAY ST	\$1,749.82	0.01%	SURYA 647 LLC	
0166 -087	288 PACIFIC AVE #2E	\$105.24	0.00%	SWEENEY JUSTIN D & MARIN	
0237 -020	260 CALIFORNIA ST	\$1,372.37	0.01%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -021	260 CALIFORNIA ST	\$1,148.21	0.01%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -044	260 CALIFORNIA ST	\$934.24	0.01%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -045	260 CALIFORNIA ST	\$749.54	0.01%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -040	260 CALIFORNIA ST	\$702.83	0.01%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -042	260 CALIFORNIA ST	\$702.83	0.01%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -022	260 CALIFORNIA ST	\$365.38	0.00%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -025	260 CALIFORNIA ST	\$365.38	0.00%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -028	260 CALIFORNIA ST	\$365.38	0.00%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -031	260 CALIFORNIA ST	\$365.38	0.00%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -034	260 CALIFORNIA ST	\$365.38	0.00%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -037	260 CALIFORNIA ST	\$365.38	0.00%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -023	260 CALIFORNIA ST	\$336.92	0.00%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -026	260 CALIFORNIA ST	\$336.92	0.00%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -029	260 CALIFORNIA ST	\$336.92	0.00%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -032	260 CALIFORNIA ST	\$336.92	0.00%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -035	260 CALIFORNIA ST	\$336.92	0.00%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -038	260 CALIFORNIA ST	\$336.92	0.00%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -041	260 CALIFORNIA ST	\$264.97	0.00%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -043	260 CALIFORNIA ST	\$264.97	0.00%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -024	260 CALIFORNIA ST	\$261.21	0.00%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -027	260 CALIFORNIA ST	\$261.21	0.00%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -030	260 CALIFORNIA ST	\$261.21	0.00%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -033	260 CALIFORNIA ST	\$261.21	0.00%	SWIFT 260 CALIFORNIA INVESTORS	
0237 -036	260 CALIFORNIA ST	\$261.21	0.00%	SWIFT 260 CALIFORNIA INVESTORS	

APN	Site Address	Assmt Rev	assessment rev	OWNER	Petition Tracking
0237 -039	260 CALIFORNIA ST	\$261.21	0.00%	SWIFT 260 CALIFORNIA INVESTORS	
3715 -001	100 THE EMBARCADERO	\$6,686.83	0.05%	SYERS PROPERTIES IV LP	
3708 -096	55 2ND ST	\$93,329.71	0.71%	T-C 55 SECOND STREET LLC	
0311 -089	690 MARKET ST	\$293.28	0.00%	TALWAR VIJAY & NITA	
0208 -047	611 WASHINGTON ST	\$456.89	0.00%	TAMADDON FAMILY TRUST	
0260 -063	201 SANSOME ST	\$242.10	0.00%	TANDOORI DUMPLING LVG TR 2018	
0196 -032	580 WASHINGTON ST	\$790.52	0.01%	TANSTAAFL 2 LLC	
0196 -034	580 WASHINGTON ST	\$530.95	0.00%	TANSTAAFL 2 LLC	
0196 -033	580 WASHINGTON ST	\$266.71	0.00%	TANSTAAFL 2 LLC	
0175 -027	451 PACIFIC AVE	\$2,525.09	0.02%	TCSF LLC	
0311 -007	88 KEARNY ST	\$64,123.49	0.49%	TEACHERS INSURANCE & ANNUITY A	
0311 -008	88 KEARNY ST	\$1,397.50	0.01%	TEACHERS INSURANCE & ANNUITY A	
0311 -011	88 KEARNY ST	\$541.28	0.00%	TEACHERS INSURANCE & ANNUITY A	
0311 -010	88 KEARNY ST	\$487.16	0.00%	TEACHERS INSURANCE & ANNUITY A	
0311 -009	88 KEARNY ST	\$324.77	0.00%	TEACHERS INSURANCE & ANNUITY A	
0228 -019	527 COMMERCIAL ST	\$1,243.72	0.01%	TERRAZZA INTERNATIONAL LTD	
0268 -008	220 MONTGOMERY ST	\$61,829.92	0.47%	THE MILLS BUILDING	
0268 -006	220 BUSH ST	\$36,287.95	0.28%	THE MILLS BUILDING	
0268 -007	234 BUSH ST	\$18,879.50	0.14%	THE MILLS BUILDING	
0268 -016	333 PINE ST	\$5,790.27	0.04%	THE MILLS BUILDING	
0260 -046	201 SANSOME ST	\$163.37	0.00%	THOMAS ANGELOFF 2018 TRUST	
0260 -027	201 SANSOME ST	\$205.44	0.00%	THOMSEN FMLY TR	
0311 -119	690 MARKET ST	\$458.86	0.00%	TIMOTHY KESSLER SWANK FMLY TR	
0311 -110	690 MARKET ST	\$339.29	0.00%	TJANDRA JANUAR & LEE HSUEH-LI	
0196 -042	25 HOTALING PL	\$147.13	0.00%	TOVEY MORGAN & ELIZABETH	
0311 -044	690 MARKET ST	\$328.71	0.00%	TRAN THIEN NGA THI	
0237 -009	240-242 CALIFORNIA ST	\$3,360.86	0.03%	TRG FLP FAMILY LP	
0288 -068	333 BUSH ST	\$258.34	0.00%	TSUYOSHI KOIZUMI LVG TR	
0196 -019	451 JACKSON ST	\$3,321.52	0.03%	UGI JACKSON LLC	
3716 -022	180 STEUART ST	\$4,600.35	0.04%	UNITED STATES OF AMERICA	
0288 -088	333 BUSH ST	\$410.39	0.00%	VAN BEURDEN FAMILY TRUST	
0176 -039	845 MONTGOMERY ST	\$205.44	0.00%	VAN NUYS AMANDA	
0268 -002	115 SANSOME ST	\$33,413.23	0.26%	VBG 115 SANSOME LLC	
0175 -022	485 PACIFIC AVE	\$565.89	0.00%	VICTOR SOTOMAYOR TRUST	
0175 -015	56 GOLD ST	\$1,015.15	0.01%	VINCENT WAPLER REVOCABLE TRUST	
0175 -009	458-460 JACKSON ST	\$703.42	0.01%	VINCENT WAPLER REVOCABLE TRUST	
0176 -036	845 MONTGOMERY ST	\$247.51	0.00%	VON BERG SONIA	
0288 -016	260 KEARNY ST	\$1,856.61	0.01%	W & Z PROPERTY LLC	
0260 -026	201 SANSOME ST	\$153.04	0.00%	WALKER MICHAEL	
0173 -004	615 FRONT ST	\$2,682.73	0.02%	Walnut Street Properties Llc	
0196 -039	0025 HOTALING PL	\$263.75	0.00%	WAN WAN SI	
0288 -112	333 BUSH ST	\$543.25	0.00%	WANG BRANDON S L & EILEEN	
0311 -022	690 MARKET ST	\$381.11	0.00%	WATT FMLY TR	
0311 -102	690 MARKET ST	\$234.23	0.00%	WERBY TODD	
0237 -006	200 CALIFORNIA ST	\$5,994.73	0.05%	WILAD PROPERTIES LLC	
0206 -020	423 WASHINGTON ST	\$691.29	0.01%	WILAD PROPERTIES LLC	
0206 -021	423 WASHINGTON ST	\$691.29	0.01%	WILAD PROPERTIES LLC	
0206 -022	423 WASHINGTON ST	\$691.29	0.01%	WILAD PROPERTIES LLC	

APN	Site Address	Assmt Rev	assessment rev	OWNER	Petition Tracking
0206 -023	423 WASHINGTON ST	\$691.29	0.01%	WILAD PROPERTIES LLC	
0206 -024	423 WASHINGTON ST	\$691.29	0.01%	WILAD PROPERTIES LLC	
0206 -019	423 WASHINGTON ST	\$651.02	0.00%	WILAD PROPERTIES LLC	
0206 -018	423 WASHINGTON ST	\$405.38	0.00%	WILAD PROPERTIES LLC	
0235 -008	2-16 CALIFORNIA ST	\$11,775.93	0.09%	WILDIS NORTH AMERICA CORP	
0311 -097	690 MARKET ST	\$234.23	0.00%	WILLIAMS LEANNE M	
0228 -003	407-411 SANSOME ST	\$4,392.77	0.03%	WINGSKY LLC	
0166 -115	288 PACIFIC AVE #PHC	\$390.07	0.00%	WINIARSKI ANDRE	
0311 -019	690 MARKET ST	\$288.36	0.00%	WONG 2009 REVOC LVG TR	
0260 -060	201 SANSOME ST	\$336.58	0.00%	WOO GEOFFREY	
0260 -029	201 SANSOME ST	\$161.89	0.00%	WOODS KELLY & EMERY BOBBY	
0235 -018	119 SACRAMENTO ST	\$2,603.58	0.02%	YEE LILY	
0235 -003	41 DRUMM ST	\$1,119.13	0.01%	YEE LILY	
0311 -112	690 MARKET ST	\$372.75	0.00%	YING-SUN HO 2023 IRREVOC TR	
0260 -041	201 SANSOME ST	\$163.37	0.00%	YING-TIUM SU	
0175 -007	432-436 JACKSON ST	\$2,015.05	0.02%	YM8 LLC	
3715 -007	169 STEUART ST	\$14,546.83	0.11%	YMCA OF SF	
0311 -082	690 MARKET ST	\$234.23	0.00%	YOUNG JACK & JEANNETTE	
0208 -043	611 WASHINGTON ST	\$305.33	0.00%	YOUNG LAUREN P	
0311 -088	690 MARKET ST	\$353.06	0.00%	YU FANG LIVING TRUST	
0288 -101	333 BUSH ST	\$334.61	0.00%	ZHENG YONGDA	
0196 -027	405-445 JACKSON ST	\$14,881.38	0.11%	ZR JACKSON LP	
0196 -001	621 SANSOME ST	\$1,037.79	0.01%	ZR JACKSON LP	
0260 -009	358-360 PINE ST	\$4,505.45	0.03%		



Ballot on Assessment for the establishment of the property-based business improvement district known as the "Downtown Community Benefit District"



Assessor's Parcel Number: _____ Address of Parcel: _____

Property Owner's Name: _____

Property Owner's Address: _____

Proposed Assessment for this Parcel Beginning 2026-2027 Fiscal Year: _____ of Total: \$ 11,052,168.00

Proposed Range or Assessment Adjustment Formula: Each year, beginning with FY 2027/28, the Association may increase maximum assessment rates by up to 5% per year to address changes in the cost of providing services. In addition, the District may authorize an increase to cover additional services and activities followed by the potential redevelopment of "Embarcadero Park," as early as the FY 28/29 property tax billing. 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.

Instructions for Completing and Delivering this Ballot

*To express your view on the proposed assessment and the proposed range or assessment adjustment, check above the line before the word "YES" or "NO" below, then sign and date the ballot.

_____ Yes, I approve the proposed annual assessment described above on the parcel identified in this ballot, and I understand that my assessment could be subject to the assessment adjustment formula described above.

_____ No, I do not approve the proposed annual assessment, on the parcel identified in this ballot, nor the assessment adjustment formula described above.

I hereby declare by penalty of perjury that I am a record owner or authorized agent for the record owner of the parcel listed above.

Signature of Owner of Record, or Authorized Agent Date

Print Name of Owner or Authorized Agent: If Agent of Owner, State Authorization

***After completing your ballot, please mail to:**

**Director
Department of Elections
P.O. Box 420569
San Francisco, CA 94142**

To hand deliver, please use the following address:

**Director
Department of Elections
City Hall
1 Dr. Carlton B. Goodlett Place, Room 48
San Francisco, CA 94102**

Ballots may also be delivered to the Director at the Public Hearing prior to the close of public testimony.

*Ballots may be sent or delivered to the Director at any time, but MUST be received in the mail not later than 12 P.M. (noontime) on the day of the public hearing or in person before the conclusion of the public testimony portion of the public hearing on the proposed assessment and assessment range. That hearing is set for 3:00 p.m. on July 21, 2026. Ballots received after that time will only be counted if the Board elects to continue public comment until a later date.

Complete the Affidavit on other side

No. <<Barcode>>



AFFIDAVIT of Identification (Property Owner)

I, _____, the undersigned, declare that I am authorized to cast a ballot for the following parcel identified as:

_____, as either (1) the sole owner or agent, or (2) co-owner or agent to payment of the assessment which will be levied for the proposed Property and Business Improvement District to be known as the “Downtown Community Benefit District.”

I declare under penalty of perjury under the laws of the State of California that this declaration made this ___ the day of _____, 20___, in the City and County of San Francisco, is true and correct.

Signature Property Owner/Co-Property Owner/Authorized Agent

Print Name Business Owner/Co-Owner/Authorized Agent

Vote on other side



NOTICE OF PUBLIC HEARING **AND ASSESSMENT BALLOT PROCEEDING**

TO: «Name»
 Assessor's Parcel No. «BlockLot»
 «Situs»
 «No»

FROM: John Arntz, Director
 Department of Elections
 City and County of San Francisco

SUBJECT: Notice of Public Hearing and Assessment Ballot Proceeding to consider renewal and expansion of the property-based special assessment district, to be known as the "Downtown Community Benefit District"

The purpose of this notice is to provide you with information about an assessment ballot proceeding and public hearing being conducted by the Board of Supervisors, and its effect on real property that you own. This notice is being sent to you in accordance with Resolution No. ___ - __, passed by the Board of Supervisors (a copy of which is enclosed), California Government Code Section 53753, and California Constitution Article XIID Section 4(c).

Please be advised of the following:

- The Board of Supervisors will hold a public hearing on the proposed assessment at 3:00 p.m. on July 21, 2026 or as soon thereafter as the matter may be heard, in the Board's Legislative Chambers, Second Floor, City Hall, 1 Dr. Carlton B. Goodlett Place, San Francisco, California, 94102. At this hearing, the Board will hear testimony regarding the proposed assessment. The reason for the assessment is to fund the property-based business improvement district (community benefit district) to be known as the "Downtown Community Benefit District" The Annual Assessments would be levied for 10 years, from July 1, 2026 – June 30, 2036, with services, activities, and improvements implemented through December 31, 2036. The boundaries of Downtown Community Benefit District are described in the enclosed Resolution passed by the Board of Supervisors.
- The Downtown Community Benefit District will fund the following services, activities, and improvements:
 - Clean, Safe & Placemaking
 - District Identity, Economic Development, & Advocacy
 - Management, Administration & Contingency
 - Park Overlay Services
- Examples of services, activities, and improvements to be funded under the budget category "Clean, Safe & Placemaking" includes but is not limited to, clean and safe ambassadors, power washing, and implementation of homeless outreach, security camera



network, and overnight patrols, and implementing the Public Realm Action Plan to fund, design, install, activate, and maintain streetscape improvements and beautification efforts.

- Examples of services, activities, and improvements to be funded under the budget category “District Identity, Economic Development, & Advocacy” includes, but is not limited to, economic recovery activities through business attraction, retention, and technical assistance; programming and special events; district branding, storytelling, advertising, and public relations; advocacy, public affairs, and coalition building.
- Examples of services, activities, and improvements to be funded under the budget category “Management, Administration & Contingency” includes, but is not limited to, program management to support implementation and includes contingency funding to support special projects and new initiatives.
- Examples of services, activities, and improvements to be funded under the budget category “Park Overlay Services” includes, but is not limited to, additional supplemental services including security, maintenance, activation, and special events.

The proposed fiscal year 2026-2027 assessment for your parcel is «Voter_Proportional».

The duration of the assessment district is 10 ½ years, the authority to levy assessments on your property would be 10 years (July 1, 2026 – June 30, 2036), with services, activities, and improvements implemented through December 31, 2036.

Downtown Community Benefit District assessment will appear as a separate line item on the property tax bill. The final assessment would be collected on your property tax bill for fiscal year 2035-2036. The City will directly bill any Assessor’s Parcels which do not regularly receive a property tax bill from the City. The amount of the annual assessment for years 2 through 10 would be subject to annual adjustment by an amount not to exceed 5% to address changes in the cost of providing services. The amount of your assessment could also be reduced in a subsequent fiscal year if the amount collected during the prior fiscal year exceeded the costs incurred of providing authorized services in the district. In such a case, your assessment for the subsequent year would be reduced by the share of the excess funds collected that is allocable to your property.

The maximum amount chargeable to the entire assessment district would be a maximum of \$11,052,168 in the first year. The maximum amount assessed to the entire assessment district over the life of the district (assuming an annual adjustment of 5% in years 2 through 10) would be a maximum of \$19,979,824 based on current development status as of FY 2026/27. The maximum amount assessed to the entire assessment district for each of the 10 fiscal years is set forth in the following table.

TOTAL MAXIMUM AMOUNT OF ASSESSMENTS ON ALL PARCELS INCLUDED IN THE PROPOSED DISTRICT FOR EACH FISCAL YEAR, ASSUMING AN ANNUAL CPI



INCREASE OF 5% IN YEARS 2 THROUGH 15 ONLY. ASSESSMENT RATES MAY INCREASE MORE THAN 5% IF THE CPI ANNUAL INCREASE IS MORE THAN 5%.

YEAR	FISCAL YEAR	MAXIMUM ANNUAL ASSESSMENT
1	FY 2026 – 2027	\$11,052,168
2	FY 2027 – 2028	\$11,604,776
3	FY 2028 – 2029	\$14,199,288
4	FY 2029 – 2030	\$14,909,253
5	FY 2030 – 2031	\$15,654,715
6	FY 2031 – 2032	\$16,437,451
7	FY 2032 – 2033	\$17,259,324
8	FY 2033 – 2034	\$18,122,290
9	FY 2034 – 2035	\$19,028,404
10	FY 2035 – 2036	\$19,979,824

The first-year annual assessment rate for each parcel is calculated at:

Service Zone	Gross Building or Lot Sq.Ft
Zone 1: Downtown	\$0.2236
Zone 2: Embarcadero	\$0.1452
	Per Foot of Linear Frontage
Zone 3: Portside	\$273.32

In addition, the District may authorize an increase to cover additional services and activities followed by the potential redevelopment of “Embarcadero Park,” as early as the FY 28/29 property tax billing. The assessment rate for each parcel is calculated at

Park Overlay Zones	Assessment Rate
Park A	\$0.0897
Park B	\$0.0448
Park C	\$0.0224



In accordance with Section 67.7-1 of the San Francisco Administrative Code, persons who are unable to attend the hearing on this matter may submit written comments to the City prior to the time the hearing begins. These comments will be made a part of the official public record in this matter, and shall be brought to the attention of the Board of Supervisors. Written comments should be addressed to Angela Calvillo, Clerk of the Board, San Francisco Board of Supervisors, Room 244, City Hall, 1 Dr. Carlton B. Goodlett Place, San Francisco, California, 94102.

ASSESSMENT BALLOT PROCEDURES

Enclosed with this notice, you will find an assessment ballot. Please follow the directions on the assessment ballot to express your view on the proposed assessment. The following is a summary of the procedures governing the return and tabulation of ballots. More detailed information concerning the ballot procedures is set forth in the enclosed "Procedures for the Completion, Return and Tabulation of Ballots," which is also available on the City's website at www.sfelections.gov

1. You may mail or deliver your ballot to the Director of Elections at the Post Office Box location shown on the ballot, or submit the ballot in person at the Department of Elections, located at City Hall Room 48.
2. Ballots may be sent or delivered to the Director of Elections at any time, but **MUST** be received by the Director of Elections not later than the conclusion of the public input portion of the public hearing on July 21, 2026 in the Board's Legislative Chambers, Second Floor, City Hall, 1 Dr. Carlton B. Goodlett Place, San Francisco, California, 94102, scheduled to commence at 3:00 p.m. or as soon thereafter as the matter may be heard. Depending on the nature and extent of public testimony, the public input portion of the hearing may not be concluded on that date, but may instead be continued to a later date. At any time prior to the conclusion of the public input portion of the hearing, you may withdraw your ballot and submit a new or changed ballot in place of the ballot previously submitted. If the public input portion of the hearing is continued to a later date, the deadline for submission of ballots will likewise be extended until the close of public input on that date.
3. The Director of Elections will pick up mailed ballots at 12 o'clock noon from the designated Department of Elections Post Office box on the date scheduled for the public hearing. To ensure that mailed ballots are received by the Director of Elections prior to the conclusion of the public input portion of the hearing, mailed ballots must be received by the Director of Elections by 12 o'clock noon on July 21, 2026. Mailed ballots received after 12 o'clock noon on the date scheduled for the public hearing will only be counted if the public input portion of the hearing is continued to a later date and the ballots are received by the Director of Elections prior to the conclusion of the public input portion of the hearing.
4. Only ballots with original signatures - not photocopies of signatures - will be accepted.
5. The Director of Elections will not accept or tabulate a ballot:

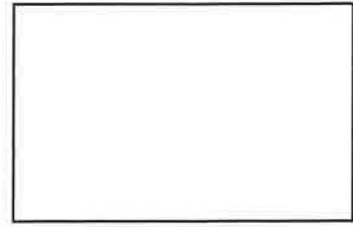


- which is a photocopy without an original signature;
 - which is unsigned;
 - which lacks an identifiable “yes” or “no” vote;
 - which appears to have been tampered with based upon its appearance or method of delivery.
6. The assessment ballot shall be treated as a disclosable public record during and after the tabulation of the assessment ballots.
 7. At the conclusion of the public input portion of the public hearing, the Director of Elections will tabulate the ballots, including those received during the public input portion of the public hearing. If the number of ballots received at the hearing is such that it is not feasible to accurately tabulate the ballots that day, the Board of Supervisors may continue the meeting to a later date for the purpose of obtaining the final tabulation.
 8. The Board of Supervisors will not impose the assessment if there is a majority protest. A majority protest exists if, upon the conclusion of the hearing, ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment. Ballots shall be weighted according to the proposed financial obligation of the affected property.

Should you have any questions, please call or write to: Mr. Cuong Quach, Department of Elections, Room 48, City Hall, 1 Dr. Carlton B. Goodlett Place, San Francisco, California, 94102. Telephone: (415) 558-6135. Email: cuong.quach@sfgov.org

Introduction Form

(by a Member of the Board of Supervisors or the Mayor)



I hereby submit the following item for introduction (select only one):

- 1. For reference to Committee (Ordinance, Resolution, Motion or Charter Amendment)
- 2. Request for next printed agenda (For Adoption Without Committee Reference)
(Routine, non-controversial and/or commendatory matters only)
- 3. Request for Hearing on a subject matter at Committee
- 4. Request for Letter beginning with "Supervisor _____ inquires..."
- 5. City Attorney Request
- 6. Call File No. _____ from Committee.
- 7. Budget and Legislative Analyst Request (attached written Motion)
- 8. Substitute Legislation File No. _____
- 9. Reactivate File No. _____
- 10. Topic submitted for Mayoral Appearance before the Board on _____

The proposed legislation should be forwarded to the following (please check all appropriate boxes):

- Small Business Commission Youth Commission Ethics Commission
- Planning Commission Building Inspection Commission Human Resources Department

General Plan Referral sent to the Planning Department (proposed legislation subject to Charter 4.105 & Admin 2A.53):

- Yes No

(Note: For Imperative Agenda items (a Resolution not on the printed agenda), use the Imperative Agenda Form.)

Sponsor(s):

Sauter

Subject:

Resolution of Intention - Renewal & Expansion - Downtown Community Benefit District

Long Title or text listed:

Resolution declaring the intention of the Board of Supervisors to renew and expand the property-based business improvement district known as the Downtown Community Benefit District and to levy a multi-year assessment on all parcels in the district; approving the management district plan and engineer's report and proposed boundaries map for the district; ordering and setting a time and place for a public hearing of the Board of Supervisors, sitting as a Committee of the Whole, on July 21, 2026 at 3 p.m.; approving the form of the Notice of Public Hearing and Assessment Ballot Proceeding, and Assessment Ballot; directing environmental findings; and directing the Clerk of the Board of Supervisors to give notice of the public hearing and balloting, as required by law.

Signature of Sponsoring Supervisor: _____