

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

2

3 **Resolution declaring the intention of the Board of Supervisors to renew and expand a**
4 **property-based business improvement district known as the “Castro Community**
5 **Benefit District” and levy a multi-year assessment on all parcels in the district;**
6 **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 14, 2020, 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, The Property and Business Improvement District Law of 1994 (California
15 Streets and Highways Code, Sections 36600 et seq., “1994 Act”), authorizes cities to
16 establish property and business improvement districts within business districts to promote the
17 economic revitalization and physical maintenance of such business districts; and

18 WHEREAS, Section 36603 of the 1994 Act recognizes the authority of Charter cities to
19 adopt ordinances providing for different methods of levying assessments for similar or
20 additional purposes from those set forth in the 1994 Act; and

21 WHEREAS, Article 15 of the San Francisco Business and Tax Regulations Code
22 (“Article 15”) augments certain procedural and substantive requirements relating to the
23 formation of property and business improvement districts and the assessments on real
24 property or businesses within such districts; and

25

1 WHEREAS, The 1994 Act and Article 15 authorize the City to levy and collect
2 assessments on real property within such districts for the purpose of providing improvements
3 and promoting activities and property-related services that specially benefit parcels of real
4 property located within such districts; and

5 WHEREAS, Article XIID of the California Constitution and Section 53753 of the
6 California Government Code impose certain procedural and substantive requirements relating
7 to assessments on real property; and

8 WHEREAS, The 1994 Act and Article 15 impose additional procedural and substantive
9 requirements relating to assessments on real property within a proposed property and
10 business improvement district, also known as a community benefit district (“CBD”); and

11 WHEREAS, The Board of Supervisors finds that the property-related services, activities
12 and improvements to be funded with assessments on real property within the proposed district
13 will confer special benefits on the assessed properties over and above the general benefit to
14 the public at large from such services, activities and improvements; and

15 WHEREAS, The property owners who will pay 30% or more of the total amount of
16 assessments on properties within the proposed district signed and submitted to the Clerk of
17 the Board of Supervisors a petition (“Petition”) requesting that the Board of Supervisors renew
18 and expand the property-based community benefit district known as the “Castro Community
19 Benefit District,” and levy assessments on properties located in the proposed district to fund
20 property-related services, activities, and improvements within the district; and

21 WHEREAS, A Management District Plan entitled “Castro Community Benefit District
22 Management Plan” (“Management District Plan”) containing information about the proposed
23 district and assessments required by Section 36622 of the 1994 Act, including but not limited
24 to a map showing all parcels located in the district, a description of the boundaries of the
25 district, the name of the district, the amount of the proposed assessment for each parcel, the

1 total annual amount chargeable to the entire district, the duration of the payments, the
2 property-related services, activities and improvements to be funded by the assessments for
3 each year and the maximum cost thereof, the method and basis upon which the assessments
4 are calculated in sufficient detail to allow each property owner to calculate the amount of the
5 assessment to be levied against his or her property, a statement that no bonds will be issued,
6 the time and manner of collecting the assessments, and a list of the properties to be assessed
7 (including assessor parcel numbers), is on file with the Clerk of the Board of Supervisors in
8 File No. 200379, which is hereby declared to be a part of this Resolution as if set forth fully
9 herein; and

10 WHEREAS, A detailed engineer's report supporting the assessments within the
11 proposed district, prepared by John G. Egan, California Registered Professional Engineer
12 No. 14853, entitled "Castro Community Benefit District Engineer's Report" ("Engineer's
13 Report") is on file with the Clerk of the Board of Supervisors in File No. 200379, which is
14 hereby declared to be a part of this Resolution as if set forth fully herein; and

15 WHEREAS, A Proposed Boundaries Map, submitted pursuant to California Streets and
16 Highways Code, Section 3110, is on file with the Clerk of the Board of Supervisors in File
17 No. 200379, which is hereby declared to be a part of this Resolution as if set forth fully herein;
18 now, therefore, be it

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

20 Section 1. Pursuant to Section 36621(a) of the 1994 Act and Article 15, the Board of
21 Supervisors declares its intention to renew and expand the property and business
22 improvement district known as the "Castro Community Benefit District" ("District") for a period
23 of fifteen and one half (15 1/2) years, and to levy and collect assessments against all parcels
24 of real property in the District for fifteen of those years, commencing with fiscal year
25 ("FY") 2020-2021, subject to approval by a majority of the property owners in the District who

1 cast assessment ballots, which ballots shall be weighted according to the proportional
2 financial obligations of the affected properties. No bonds will be issued. District operations
3 are expected to commence on or about January 1, 2021, following collection of the
4 assessments for FY2020-2021 and disbursement of the assessment proceeds to the nonprofit
5 owners' association that will administer the property-related services, activities and
6 improvements in the District pursuant to Section 36651 of the 1994 Act and a written
7 agreement with the City.

8 Section 2. Nonpayment of assessments will have the same lien priority and delinquent
9 payment penalties and be subject to the same enforcement procedures and remedies as the
10 ad valorem property tax. All delinquent payment of assessments will be subject to interest
11 and penalties. The City Treasurer and Tax Collector will enforce imposition of interest and
12 penalties and collection of assessments pursuant to the 1994 Act, Article 15 and the San
13 Francisco Business and Tax Regulation Code Article 6, as each may be amended from time
14 to time.

15 Section 3. The Board of Supervisors hereby approves the Management District Plan
16 and Engineer's Report, including the estimates of the costs of the property-related services,
17 activities and improvements set forth in the plan, and the assessment of said costs on the
18 properties that will specially benefit from such services, activities and improvements. The
19 Clerk of the Board shall make the Management District Plan, Engineer's Report and other
20 documents related to the District and included in the record before the Board of Supervisors
21 available to the public for review during normal business hours, Monday through Friday 8:00
22 a.m. through 5:00 p.m., excluding legal holidays.

23 Section 4. The Board of Supervisors hereby approves the Proposed Boundaries Map
24 showing the boundaries of the District. The proposed District contains approximately 586
25 identified parcels located on approximately 28 whole or partial blocks.

1 Specifically, the District boundaries are:

- 2 • Market Street from Castro Street in the southwest to Octavia Street in the northeast
- 3 and McCoppin Street in the southeast.
- 4 • Collingwood Street in the southwest from 18th Street in the north to 19th Street in
- 5 the south;
- 6 • Castro Street from Market Street in the north to 19th Street in the south;
- 7 • 18th Street from Diamond Street in the west to Noe Street in the east;
- 8 • 17th Street from Castro Street in the west to Prosper Street in the east;
- 9 • 16th Street from Noe Street in the west to Sanchez Street in the east;
- 10 • 15th Street from Sanchez Street in the west to Church Street in the east;
- 11 • 14th Street from Belcher Street in the west to Dolores Street in the east;
- 12 • Duboce Avenue from Belcher Street in the west to Guerrero Street in the east;
- 13 • Noe Street from Beaver Street in the north to 17th Street in the south;
- 14 Church Street from Duboce Avenue in the north to 15th Street in the south; and, a
- 15 handful of other properties
- 16

17
18 Reference should be made to the detailed maps and the lists of parcels identified by
19 Assessor Parcel Number that are contained in the Management District Plan, in order to
20 determine which specific parcels are included in the Castro Community Benefit District.

21 Section 5. A public hearing on the renewal and expansion of the District, and the levy
22 and collection of assessments starting with FY2020-2021 and continuing through
23 FY2034-2035, shall be conducted before the Board of Supervisors sitting as a Committee of
24 the Whole on July 14, 2020, at 3:00 p.m., or as soon thereafter as the matter may be heard in
25 the Board's Legislative Chamber, Second Floor, City Hall, 1 Dr. Carlton B. Goodlett Place,

1 San Francisco, California, 94102. At this public hearing, the Board of Supervisors will hear
2 public testimony regarding the proposed formation of the District, assessments, and
3 boundaries of the District, including testimony from all interested persons for or against
4 renewal and expansion of the District, the extent of the District, the levy of the assessments,
5 the furnishing of specific types of property-related services, improvements and activities, and
6 other matters related to the District. The Board of Supervisors may waive any irregularity in
7 the form or content of any written protest, and at the public hearing may correct minor defects
8 in the proceedings. All protests submitted by affected property owners and received prior to
9 the conclusion of the public testimony portion of the public hearing shall be tabulated to
10 determine whether a majority protest exists.

11 Section 6. The Board of Supervisors hereby approves the form of the Notice of Public
12 Hearing and Assessment Ballot Proceeding, and Assessment Ballot, which are on file with the
13 Clerk of the Board of Supervisors in File No. 200379; which are hereby declared to be a part
14 of this Resolution as if set forth fully herein.

15 Section 7. The proposed property-related services, improvements and activities for the
16 District include a Clean and Safe program, a Marketing program, and Administration.

17
18 **Clean Services:** Cleaning services, including sidewalk sweeping and power washing,
19 will be provided along the frontages of property within the District. Zone 1 will receive a minimum
20 of sweeping of sidewalks twice a day and power washing sidewalks twice a month, graffiti
21 removal, and access to the cleaning dispatch number. Zone 2 will receive a minimum of
22 sweeping the sidewalks once a day and power washing once a month, graffiti removal, and
23 access to the cleaning dispatch number. Zone 3 will receive a minimum of sweeping once per
24 day and power washing once every two months, graffiti removal, and access to the cleaning
25 dispatch number. Other cleaning services that may be provided include, but are not limited to

1 enhanced trash emptying in the public right-of-way and special events cleaning and
2 maintenance services.

3 **Landscaping:** Landscaping includes, but is not limited to, maintenance of landscaping
4 within public plazas which will be done as needed and as approved by the Board of Directors.
5 New plantings and sidewalk planters may also be considered.

6 **Marketing:** Marketing provides marketing and communications services to improve
7 the District's image and visibility, community with District stakeholders, and promote activities
8 taking place within the District. Activities may include, but are not limited to, the following: data
9 collection, District Stakeholder and Neighborhood Outreach, Website and Social Media,
10 Service Presentations, Non-Assessment Revenue Fundraising, Branding, Media Relations,
11 and Destination Marketing.

12 **Administration and Contingency:** Administration includes daily oversight and
13 operation of the Castro CBD, adherence to the Management District Plan, and compliance
14 with audit/reporting requirements. Administration also includes fundraising, building and
15 managing relationships with the neighborhood association/groups, city agencies/departments
16 and elected officials. The Castro CBD, representing the owners, and working closely with the
17 merchants, routinely advocates for the interests of the community regarding city services and
18 funding. Because of these relationships and advocacy work, the Castro/Upper Market has
19 often been chosen to host city funded pilot projects, which benefit the neighborhood. This type
20 of work will continue in the new, renewed Castro CBD. The assessments will also fund a
21 contingency reserve that may be used to cover possible unforeseen future expenses and help
22 to smooth out cash flows, which are affected by the timing of property owner payments.

23 Section 8. Within the area encompassed by the proposed District, the City currently
24 provides services at the same level provided to other similar areas of the City. It is the intent
25 of the Board of Supervisors to continue to provide the area encompassed by the District with

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

5 Section 9. The annual total assessments proposed to be levied and collected for the
6 first year of the District (FY2020-2021) is estimated to be \$819,403.41. The amount of the
7 total annual assessments to be levied and collected for years two through fifteen
8 (FYs 2021-2022 through 2034-2035) may be increased from one year to the next due to
9 changes to the consumer price index (CPI) or by 5%, whichever is less. Assessments may
10 also increase based on development in the District. The determination of annual adjustments
11 in assessment rates will be subject to the approval of the Castro Community Benefit District
12 Owners' Association. Assessment rates may not increase by more than 5% or the CPI annual
13 increase, whichever is less.

14 Section 10. Environmental Findings. Following the approval of this Resolution, the
15 Planning Department shall determine whether the actions contemplated in this Resolution are
16 in compliance with the California Environmental Quality Act (California Public Resources
17 Code, Sections 21000 et seq.), and respond in writing to the Clerk of the Board of Supervisors
18 prior to the Board's public hearing on the renewal and expansion of the District on
19 July 14, 2020 at 3:00 p.m.

20 Section 11. The Clerk of the Board is directed to give notice of the public hearing as
21 provided in California Streets and Highways Code, Section 36623, California Government
22 Code, Section 53753, California Constitution Article XIID, Section 4, San Francisco Charter,
23 Section 16.112, and San Francisco Administrative Code, Section 67.7-1.

Castro Community Benefit District Renewal & Expansion



COMMUNITY BENEFIT DISTRICT

2005 Began Providing Supplemental Dollars

Over Past 15 Years Raised:

- \$6,409,866 Assessments
 - \$2,185,465 Grants
 - \$ 600,458 Donations, Merchant Sponsorships,
Contracts for Services
-
- **\$9,195,789 TOTAL RAISED**

Providing Supplemental Services

- Castro Clean Team
- Public Safety: SF Patrol Special Police
- Public Space Management & Activation
- Neighborhood Beautification

Clean Team Services

➤ Cleaning Public Realm:

- Sweeps sidewalks, curblines, tops off city trash cans 7 days/week removes average of 7,860 lbs of trash a month
- Removes graffiti within 24 hours of notification public and private property
- Steam cleans every parcel at least every two months
- Cleaning Dispatch phone number for urgent calls/spot cleaning 7 days/week

Public Safety Services

- S.F. Patrol Special Police
 - Patrols on foot and in vehicle 7 nights/week
 - Focus on quality of life infractions
 - Combines compassion with enforcement

Public Space Management & Activation



Neighborhood Beautification

- Augment City Projects with Private Dollars - Castro St. Sidewalk Widening Project
 - Rainbow Crosswalks
 - LED Celebratory Lights
 - History Walk

- Public Art





Renewal & Expansion

Year 1 (January 2021 - December 2021)

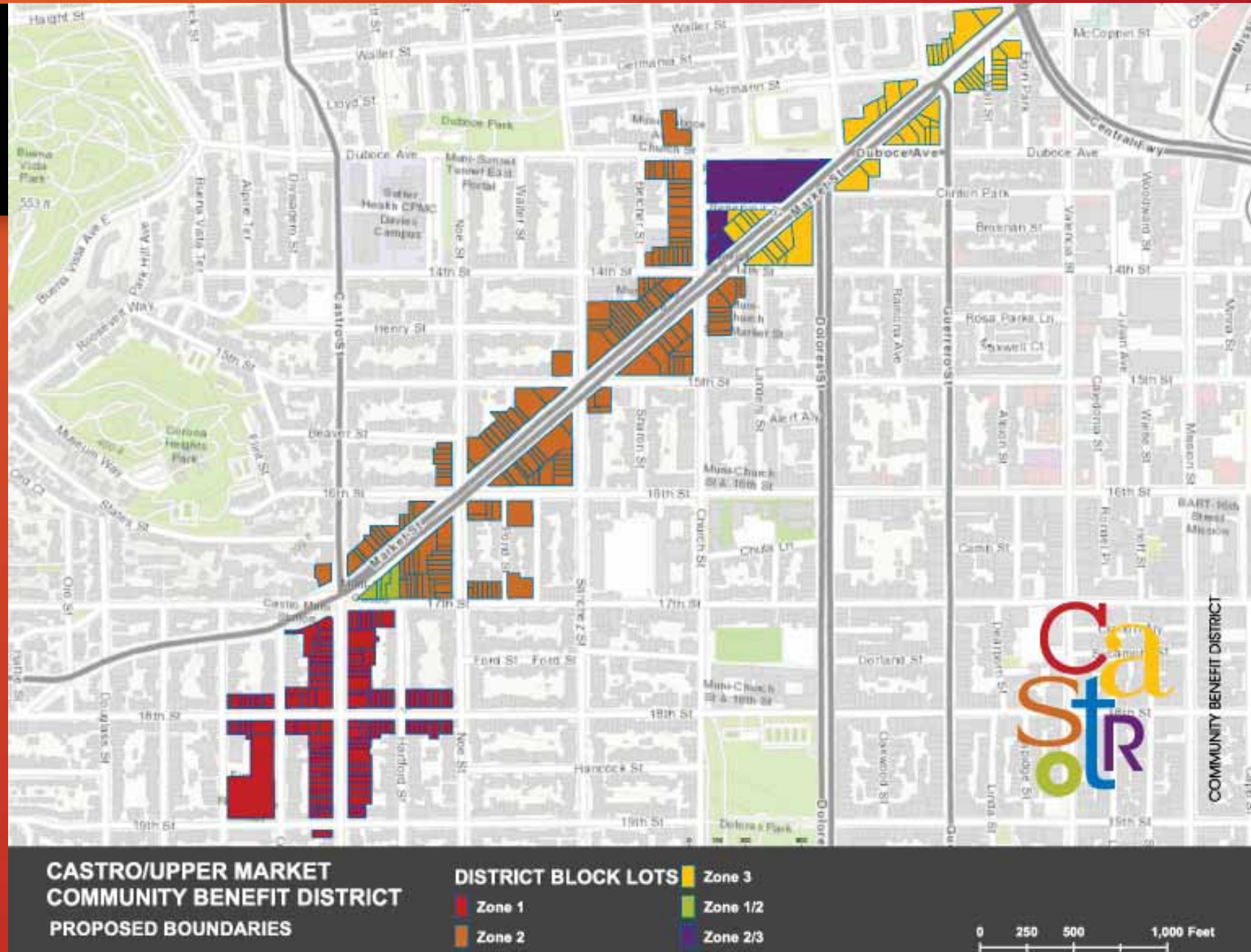
- \$819,403 - Assessment Revenue
- \$ 46,872 - General Benefit Revenue (5.41%)

- **\$866,275 - TOTAL BUDGET**

Map and Zones

3 Zones for cleaning purposes:
Zone 1 - highest level of service
Zone 2 - mid-level of service
Zone 3 - lower level of service

Zones developed based on historic need of each block.
Assessment rate varies by zone.



Duration - 15 Years

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

Annual Budget Per Management Plan

YEAR 1

- Cleaning Services \$582,483
- Landscaping Services \$ 2,500
- Marketing Services \$ 9,000
- Contingency & Administration \$272,349

- **TOTAL ESTIMATED COSTS (FY2020/21) \$866,275**

Supplemental Services To Be Provided

- Cleaning Services
- Landscaping
- Marketing
- Contingency & General Administration

Cleaning Services



Landscaping



- Landscaping within public plazas will be done as needed and as approved by the Board of Directors.
- As funding allows, new plantings, and sidewalk planters might be considered.

Marketing



Contingency & General Administration



THANK YOU!



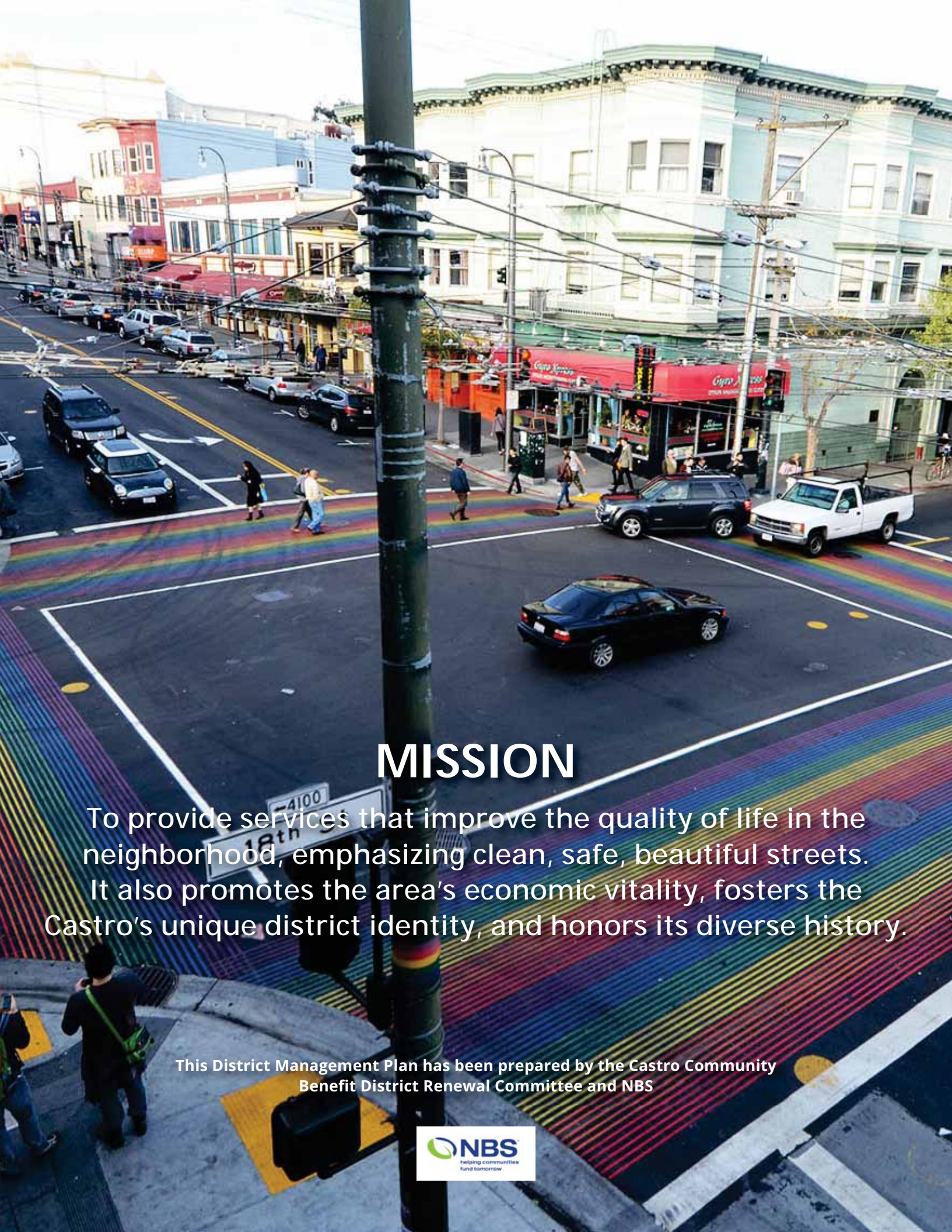
Castro

STR

**Castro Community
Benefit District**
2020 Management Plan



COMMUNITY BENEFIT DISTRICT



MISSION

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

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



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F MARKET FISHERMAN'S WHARF

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EXECUTIVE SUMMARY

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



1. Executive Summary

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

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

Mission Statement

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

Location

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

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

Boundary

See map on page 62.

Improvements, Activities, Services

Cleaning Services

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

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

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

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

Other cleaning services that may be provided include:

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

Landscaping

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

Marketing

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

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

Administration and Contingency

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

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

Budget

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

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

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

Method Financing

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

Assessments

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

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

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

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

Benefit Zones

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

Assessment Increase

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

City Services

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

Collection

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

District Governance

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

District Formation

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

Duration

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

1.1 Goals for the Future

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

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

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

1.2 Value of the Castro CBD

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

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

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

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

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



COMPASS

NO RIGHT TURN ON RED

1st St

THE GIRL



2

DISTRICT AT A GLANCE

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

District at a Glance

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

2.1 Services and Activities

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

2.2 Annual Total Budget and Assessments

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

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

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

2.3 Term

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





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GRAND
MOUNTAIN STATE
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MEDICAL HALL

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3

BACKGROUND

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

Background

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

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

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

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

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

3.2 Impact of CBDs in San Francisco

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

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

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

3.3 Establishing a CBD

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

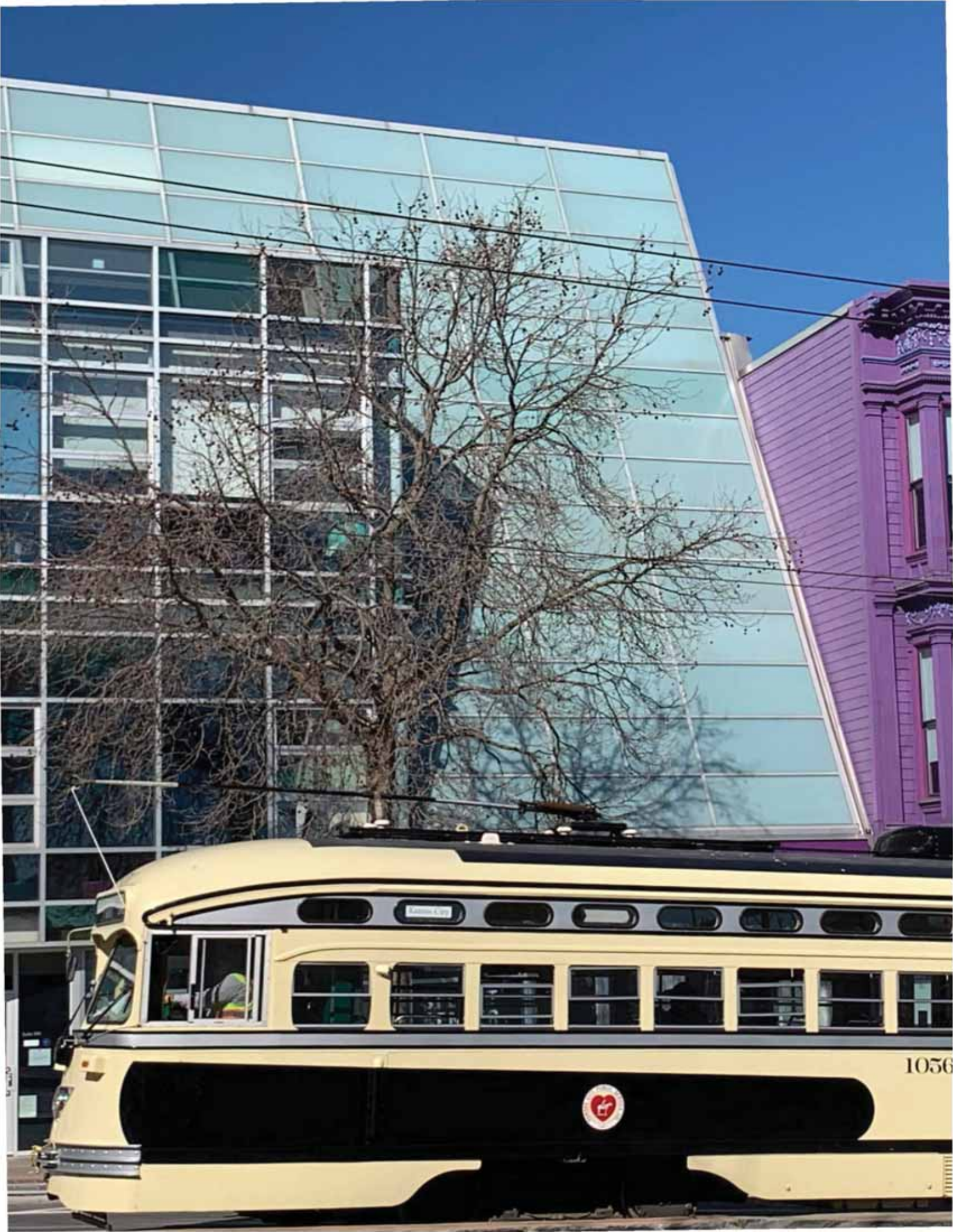
1. A map of the district in sufficient detail to locate each parcel of property within the district;
2. The name of the proposed district;
3. A description of the boundaries of the district, including the boundaries of any benefit zones, proposed for the establishment or extension of the district in a manner sufficient to identify the lands included. The boundaries of a proposed district shall not overlap with the boundaries of another existing district created pursuant to the PBID Law. The PBID Law does not prohibit the boundaries of a district created pursuant to the PBID Law to overlap with other assessment districts established pursuant to other provisions of law including, but not limited to, the Parking and Business Improvement Area Law of 1989;
4. The improvements and activities proposed for each year of operation of the district and the maximum cost thereof;
5. The total annual amount proposed to be expended for improvements, maintenance and operations;
6. The proposed source or sources of financing, including the proposed method and basis of levying the assessment in sufficient detail to allow each property owner to calculate the amount of the assessment to be levied against his or her property;
7. The time and manner of collecting the assessments;
8. The specific number of years in which assessments will be levied. In a new district, the maximum number of years shall be five. Upon renewal, a district shall have a term not to exceed 15 years;
9. The proposed time for implementation and completion of the management district plan;
10. Any proposed rules and regulations to be applicable to the district.
11. A list of the properties to be assessed, including assessor's parcel numbers for properties to be assessed, and a statement of the method or methods by which the expenses of a district will be imposed upon benefited real property, in proportion to the benefit received by the property, to defray the cost thereof, including operation and maintenance;
12. Any other item or matter required to be incorporated therein by the Board of Supervisors.

3.4 CBD Name Designation

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

3.5 Timeline for Implementation and Completion of the Castro CBD

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



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4

DESCRIPTION OF IMPROVEMENTS

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

Improvements

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

- Cleaning Services
- Landscaping
- Marketing
- Administration and Contingency

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

4.1 Cleaning Services

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

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

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

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

Other cleaning services that may be provided include:

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

4.2 Landscaping

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

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

4.3 Marketing

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

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

4.4 Administration and Contingency

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

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



Before



After





5

**ANNUAL AMOUNT
TO BE COLLECTED
AND EXPENDED**



Annual Amount To Be Collected and Expended

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

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

The 2021 operating budget will be funded as follows:

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

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

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

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

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

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





6

METHOD OF ASSESSMENT

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

Method of Assessment

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

6.1 Parcel Characteristics

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

- Lot square footage
- Building square footage
- Linear frontage

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

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

6.1.1 Lot Factor

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

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

6.1.2 Building Factor

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

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

6.1.3 Frontage Factor

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

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

6.1.4 Parcel Characteristic Factor Weighting

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

FACTOR	WEIGHT
Lot	20%
Building	20%
Frontage	60%

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

6.2 Land Use Types

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

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

Non-Residential Property land use types include parcels used for commercial purposes including, but not limited to, retail, restaurants, parking lots, parking garages, hotels/motels, and hospitals; parcels used as administrative workplaces, such as office buildings; government-owned properties³; and undeveloped property. This category also includes mixed-use parcels that have any type of purpose described above, such as single parcels with ground floor retail and upper floor residential units.

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

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

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

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

6.2.1 Apportioning Aesthetic Benefits

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

6.2.2 Apportioning Economic Benefits

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

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

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

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

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



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

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

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



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

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

6.2.3. Land Use Factors

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

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

6.3 Zones of Benefit

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

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

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

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

(3) Same throughout the Castro CBD.

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

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

6.3.1 Parcels with Frontage in Two Zones of Benefit

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

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

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

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

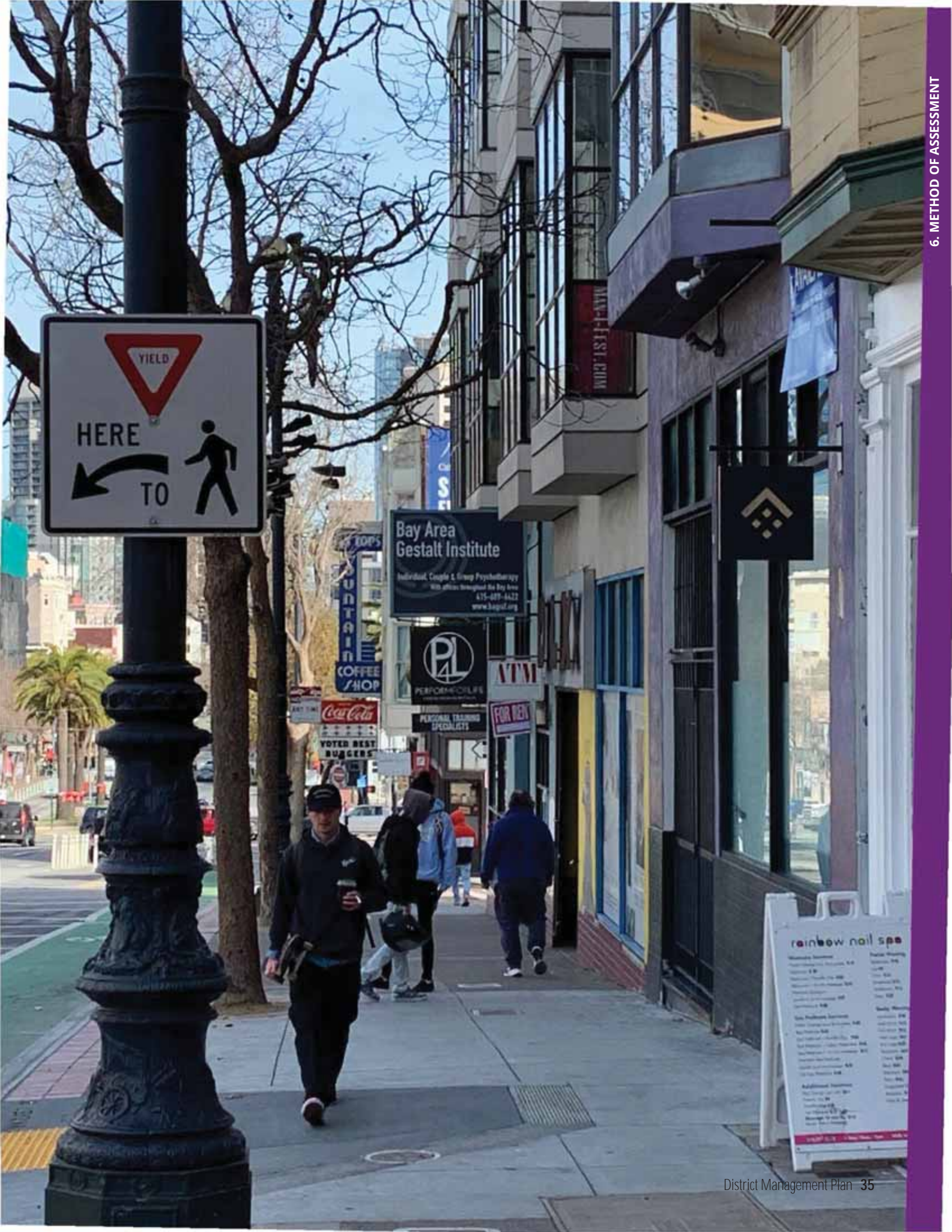
APN	ZONE 1 FRONTAGE	ZONE 2 FRONTAGE	ZONE 3 FRONTAGE	ADJUSTED ZONE FACTOR
3536 -001	0.00	898.67	366.52	1.36
3536 -010	0.00	152.81	50.00	1.38
3536 -012	0.00	127.19	119.05	1.26
3563 -022	21.27	27.96	0.00	1.82
3563 -023	109.67	144.29	0.00	1.82
3563 -036	25.00	65.75	0.00	1.71
3563 -044	75.00	65.75	0.00	1.90

6.4 Total Special Benefit Points

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

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

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







7

SEPARATION AND QUANTIFICATION OF GENERAL BENEFITS

- 7.1 Summary
- 7.2 Detailed Analysis

SEPARATION AND QUANTIFICATION OF GENERAL BENEFITS

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

7.1 Summary

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

7.2 Detailed Analysis

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

7.2.1 Peripheral Parcel Approach

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

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

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

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

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

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

BENEFIT TYPE	REDUCTION FACTOR
Improved Aesthetics ¹	0.50
Increased Promotional Activity ¹	0.50
Average Reduction	0.50

(1) Reduction estimated to be half.

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

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

7.2.2 Pedestrian Traffic Approach

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

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

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

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

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

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

(1) ADT values are detailed in Appendix A

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

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

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

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

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



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

7.2.3 Overall General Benefit

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

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

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





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BUDGET

8.1 **Balanced to be Assessed**



Budget

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

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

8.1 Balance to be Assessed

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

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

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

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



←4100

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No Handheld Cellphone Use
It is illegal to use a handheld mobile telephone while driving on a public street or highway. This includes using a handheld mobile telephone to talk or text while driving. The use of a handheld mobile telephone while driving is prohibited for all drivers, regardless of whether they are wearing a seat belt. The use of a handheld mobile telephone while driving is also prohibited for all drivers, regardless of whether they are wearing a seat belt. The use of a handheld mobile telephone while driving is also prohibited for all drivers, regardless of whether they are wearing a seat belt.

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ASSESSMENT RATE DEVELOPMENT

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

ASSESSMENT RATE DEVELOPMENT

9.1 Assessment per Special Benefit Point

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

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

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

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

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

9.2 Assessment per Parcel Characteristic

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

9.3 Number of Years Assessments will be Levied

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

9.4 Method of Collection

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

9.5 Data for Annual Assessment Calculations

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

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

9.6 Mixed Use

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

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

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

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

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

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

9.7 Appeals

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

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

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

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

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

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

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

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

9.8 Assessor's Parcel Listing

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

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DISTRICT MANAGEMENT

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

District Management

10.1 Castro Community Benefit District

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

10.2 Annual Report by the Association

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

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

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

1. Any proposed changes in the district boundaries or any benefit zones or any classification of property within the district;
2. The improvements and activities to be provided for that fiscal year;
3. An estimate of the cost of providing the improvements and the activities for that fiscal year;

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

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

10.3 Public Access

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

10.4 Rules and Regulations

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

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

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

10.5 Dissolution

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

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

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

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

The Board of Supervisors shall adopt a resolution of intention to disestablish the Castro CBD prior to the public hearing. The resolution shall state the reason for the disestablishment, shall state the time and place of the public hearing, and shall contain a proposal to dispose of any assets acquired with the revenues of the assessments levied within the Castro CBD. The public hearing shall be held not less than 30-days or more than 60-days after the adoption of the resolution of intention.

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



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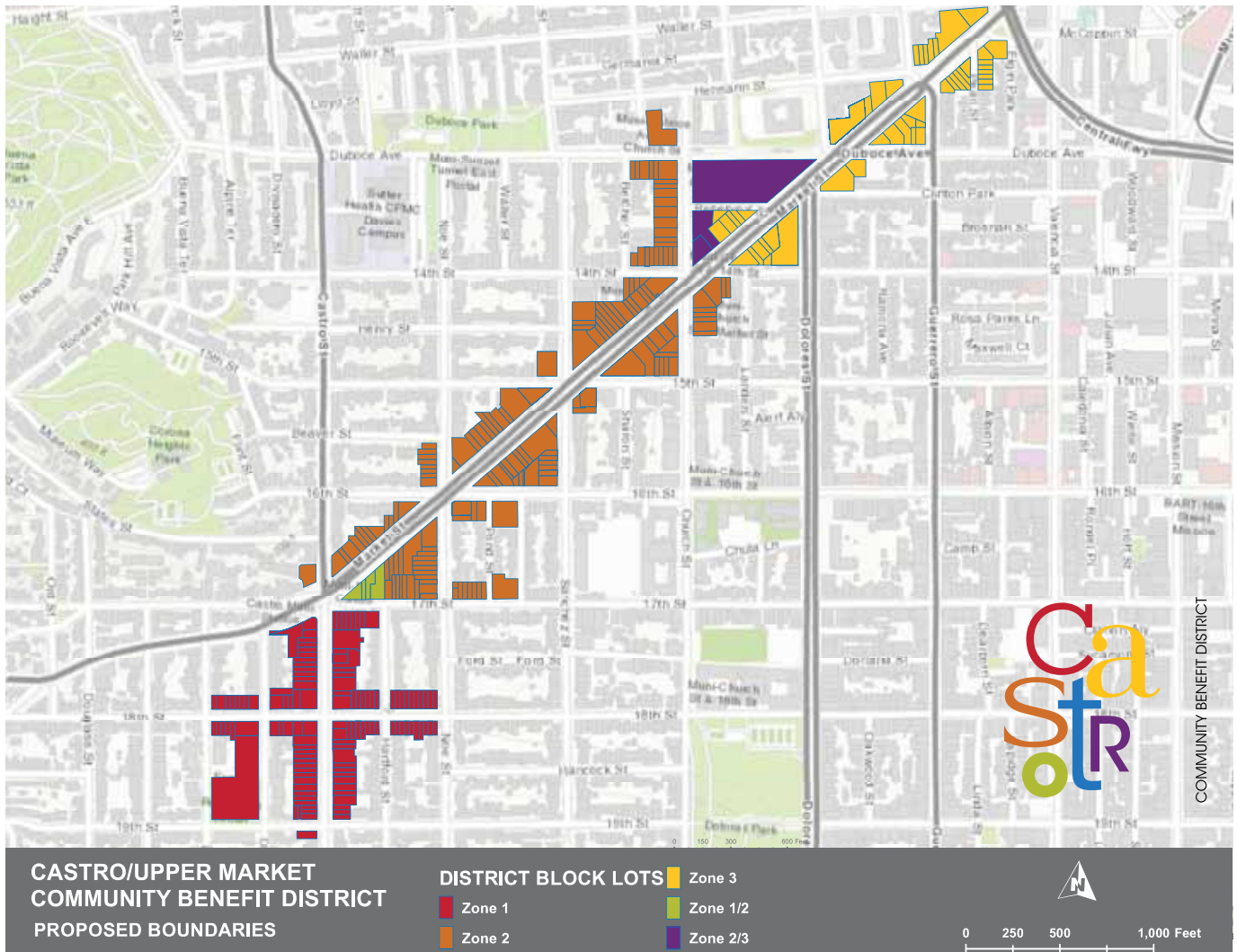
APPENDICES

11.1 Boundary Map

11.2 Assessor's Parcel Listing

11.3 Engineer's Report

11.1 Boundary Map



11.2 Assessor's Parcel Listing

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

11.2 Assessor's Parcel Listing

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

11.2 Assessor's Parcel Listing

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

11.2 Assessor's Parcel Listing

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

11.2 Assessor's Parcel Listing

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

11.2 Assessor's Parcel Listing

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

11.2 Assessor's Parcel Listing

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

11.2 Assessor's Parcel Listing

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

11.2 Assessor's Parcel Listing

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

11.2 Assessor's Parcel Listing

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

11.2 Assessor's Parcel Listing

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

11.2 Assessor's Parcel Listing

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

11.2 Assessor's Parcel Listing

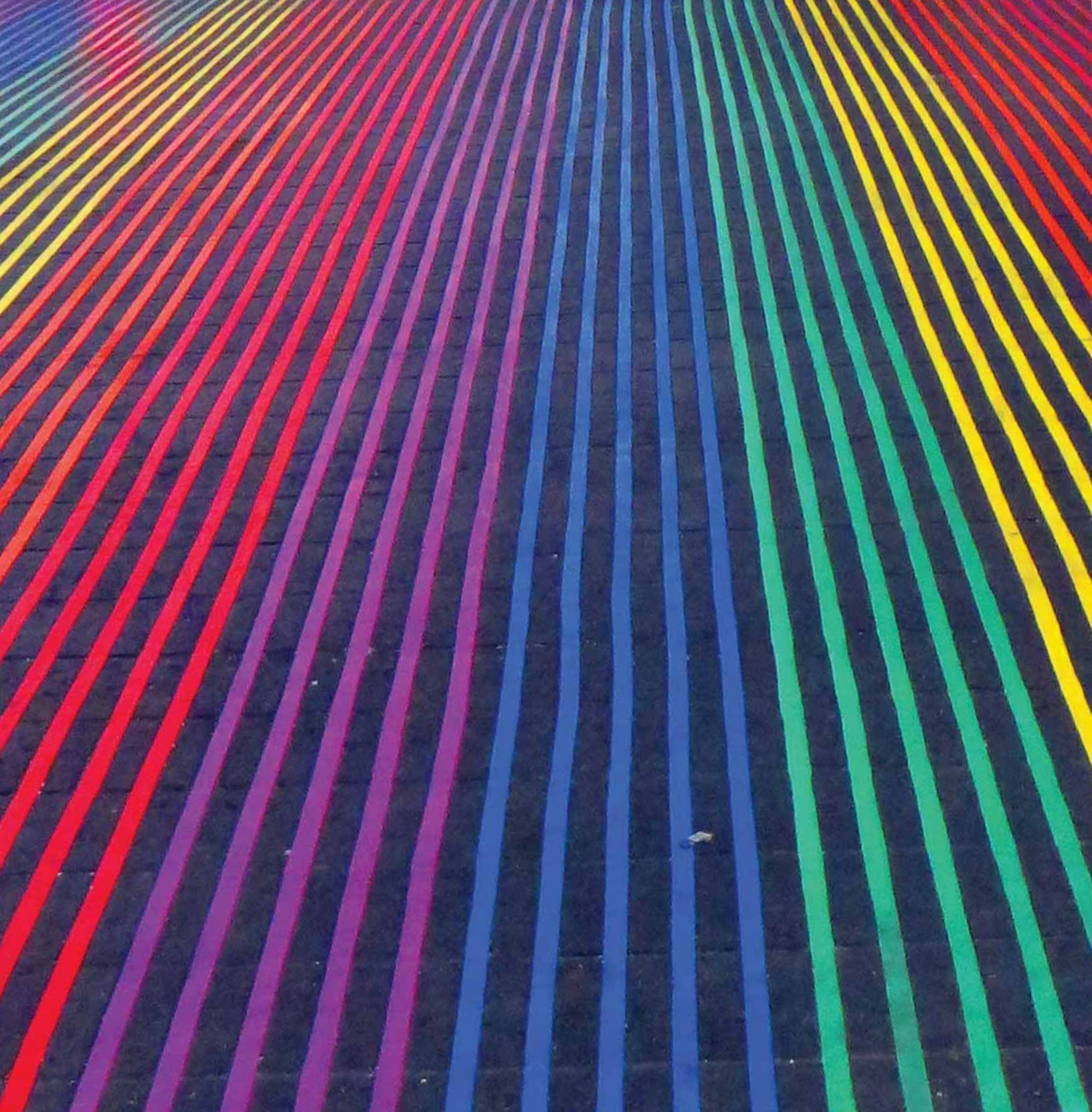
APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
3563 -030	2	Non-Residential Property	75.46	4,887.83
3563 -034	2	Non-Residential Property	113.43	7,347.81
3563 -036	1/2	Non-Residential Property	48.65	3,151.40
3563 -037	2	Residential Property (1-4 Units)	9.19	595.33
3563 -038	2	Non-Residential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

11.2 Assessor's Parcel Listing

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

11.2 Assessor's Parcel Listing

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



COMMUNITY BENEFIT DISTRICT

Castro/Community Benefit District

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CASTRO COMMUNITY BENEFIT DISTRICT

Renewal Engineer's Report For:

Castro Property and Business Improvement District

February 2020

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1. ENGINEER'S STATEMENT

The assessments described in this Report have been prepared pursuant to Article XIII D of the California Constitution and the Property and Business Improvement District Law of 1994 as augmented and modified by Article 15 of the San Francisco Business and Tax Regulations Code (collectively, the "Assessment Law"). In preparing these assessments:

1. I have identified all parcels that will have a special benefit conferred upon them by the Improvements described in Section 3 of this Report (the "Specially Benefited Parcels").
 - a. For particulars as to the identification of these parcels, reference is made to the Assessment Diagram, a copy of which is included in Section 10 of this Report.
2. I have assessed the estimated costs and expenses of the Improvements upon the Specially Benefited Parcels. In making such assessment:
 - a. The proportionate special benefit derived from the Improvements by each Specially Benefited Parcel was determined in relationship to the total special benefits derived by all Specially Benefited Parcels;
 - b. No assessment has been imposed on any Specially Benefited Parcel which exceeds the reasonable cost of the proportional special benefit conferred on such parcel by the Improvements; and
 - c. The general benefits have been separated from the special benefits and only special benefits have been assessed.

I, the undersigned, respectfully submit this Engineer's Report and, to the best of my knowledge, information and belief, this Report, the assessments, and the Assessment Diagram herein have been prepared and computed in accordance with the Assessment Law.

By: John G. Egan
John G. Egan
Assessment Engineer
R.C.E. 14853



2. INTRODUCTION

2.1 District History

The Board of Directors for the Castro Community Benefit District (“CBD”) desires that the City and County of San Francisco (the “City”) levy an assessment to fund certain services and activities (the “Improvements”) as described in Section 3 of this Report. The proposed assessment is subject to the substantive and procedural requirements described in Section 4, Article XIII D of the California Constitution (“Article XIII D”).

The City is authorized to levy an assessment pursuant to the Property and Business Improvement District Law of 1994, as augmented and modified by Article 15 of the San Francisco Business and Tax Regulations Code (collectively, the “PBID Law”).

The proposed assessment district will be known as the “Castro Property and Business Improvement District” (the “District”). The City formed an assessment district in the Castro area in FY 2006/07 with a 15-year term. The City desires to renew the assessment district and expand the boundary through the proposed formation of this District. The City’s Board of Supervisors will be required to approve the formation of the District. The CBD is the non-profit owners’ association that will manage the District and will represent the interests of the property owners. The CBD will make recommendations to the City regarding the budget, services to be provided, and assessment rates.

2.2 Proposed Duration

Assessments for the proposed District will be levied upon renewal of the District, to fund District Improvements over the next 15 years. The first levy of assessments for improvements will be Fiscal Year 2020/21 and the final levy will be Fiscal Year 2034/35.

2.3 Location

The District will be located in the Castro & Upper Market area of the City. The District will generally be comprised of those properties along Market Street from Collingwood Street in the southwest to Octavia Street/McCoppin Street in the northeast; Collingwood Street from 18th Street in the north to 19th Street in the south; Castro Street from Market Street in the north to 19th Street in the south; 18th Street from Diamond Street in the west to Noe Street in the east; 17th Street from Castro Street in the west to Prosper Street in the east; 16th Street from Noe Street in the west to Sanchez Street in the east; 15th Street from Sanchez Street in the west to Church Street in the east; 14th Street from Belcher Street in the west to Dolores Street in the east; Duboce Street from Buchannan Street in the west to Guerrero Street in the east; Noe Street from Beaver Street in the north to 17th Street in the south; Church Street from Duboce Street in the north to 15^h Street in the south; and, a handful of other properties. A boundary map is provided in Section 10 of this report, which shows the specific properties to be included in the District.

2.4 Legislative Context

This Engineer’s Report is intended to comply with the requirements of Article XIII D and the PBID Law. The following is a description of the legislative context within which this report is written.

In 1996, California Voters adopted Proposition 218, the “Right to Vote on Taxes Act” which added Articles XIII C and XIII D to the California Constitution. Article XIII D imposes certain substantive and procedural requirements on any agency that wishes to levy special assessments on real property.

The substantive requirements are twofold: (1) assessments can only be imposed for a “special benefit” conferred on an assessed parcel, and (2) assessments must be no greater than the reasonable cost of the proportionate special benefit conferred on an assessed parcel.

The special benefit and proportionality requirements are described in Section 4, Subdivision (a) of Article XIII D: *“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. ...”*

In addition to its substantive requirements, Article XIII D imposes certain procedural requirements, which include preparing an engineer’s report, providing written notice to property owners, providing assessment protest ballots to property owners, holding a public hearing, and tabulating the assessment protest ballots.

2.5 Court Rulings

Since the passage of Proposition 218, several court rulings have helped provide context and direction on the practical implementation procedures and requirements for levying assessments. Several of the key concepts from these rulings are summarized below.

2.5.1 GENERAL BENEFIT

Article XIII D requires an agency to separate the general benefits from the special benefits conferred because only special benefits are assessable.

The Court of Appeal in *Golden Hills Neighborhood Assn., Inc. v. City of San Diego* (2011) (*Golden Hills*) clarified this concept by stating, *“Separation and quantification of general and special benefits must be accomplished by apportioning the cost of a service or improvement between the two and assessing property owners only for the portion of the cost representing special benefits.”*

The Court of Appeal in *Beutz v. County of Riverside* (2010) (*Beutz*) quoted from the Legislative Analyst’s Office pamphlet titled “Understanding Proposition 218” which states an agency must *“estimate the amount of special benefit landowners would receive from the project or service, as well as the amount of ‘general benefit.’ This step is needed because Proposition 218 allows local government to recoup from assessments only the proportionate share of cost to provide the special benefit.”*

The Court in *Beutz* further stated, *“Separating the general from the special benefits of a public improvement project and estimating the quantity of each in relation to the other is essential if an assessment is to be limited to the special benefits.”*

2.5.2 BENEFIT-BASED NOT COST-BASED

In *Bonander v. Town of Tiburon* (2009) (*Tiburon*), the Court of Appeal clarified the idea that assessments must be apportioned based upon benefit rather than cost. The Court stated, “*Proportionate special benefit is the basis upon which a project’s total assessable costs are apportioned among parcels within an assessment district.*”

The assessment on a particular property cannot be based on the relative cost of the improvements, but rather the special benefit conferred on such property. The Court in *Tiburon* also stated, “*an assessment represents the entirety of the cost of the improvement or property-related service, less any amount attributable to general benefits (which may not be assessed), allocated to individual properties in proportion to the relative special benefit conferred on the property.*”

2.5.3 PUBLIC PROPERTY

Section 4, Subdivision (a) of Article XIII D states, in part, “*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.*” Historically, there were differing opinions about the application of this requirement. The language in Article XIII D seemed clear that publicly owned property could not be exempted, but it was unclear whether the language required publicly owned property to be assessed.

The Court of Appeal in *Manteca Unified School District v. Reclamation District No. 17 et al* (2017) (*Manteca*) clarified this issue by stating, “*section 4, subdivision (a) of article XIII D of the California Constitution unambiguously conditions any continuing benefit assessment exemption on a showing by clear and convincing evidence of no special benefit.*”

2.5.4 IMPRECISION

The Court in *Tiburon* acknowledged the difficulty of trying to precisely assign and measure special benefit, stating, “*Any attempt to classify special benefits conferred on particular properties and to assign relative weights to those benefits will necessarily involve some degree of imprecision.*”

The Court in *Tiburon* went on to say that a formula assigning equal weight to different special benefits “*may be a legally justifiable approach to measuring and apportioning special benefits, [but] it is not necessarily the only valid approach. Whichever approach is taken to measuring and apportioning special benefits, however, it must be both defensible and consistently applied.*”

3. IMPROVEMENTS

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

- Cleaning Services
- Landscaping
- Marketing
- Administration and Contingency

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

3.1 Cleaning Services

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

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

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

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

Other cleaning services that may be provided include:

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

3.2 Landscaping

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

3.3 Marketing

The District will provide marketing and communications services to improve the District’s image and visibility, communicate with District stakeholders, and promote activities taking place within the District.

Work may include, but is not limited to, the following:

- Data Collection
- District Stakeholder and Neighborhood Outreach
- Website & Social Media
- Service Presentations
- General Benefit Fundraising

- Branding
- Media Relations
- Destination Marketing

3.4 Administration and Contingency

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

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

4. ASSESSMENTS

4.1 Initial Maximum Assessment Rates

The rates below represent the maximum assessment rates for Fiscal Year 2020/21:

Land Use Type ¹	Zone 1		
	Rate per Front ft	Rate per Bldg sq ft	Rate per Lot sq ft
Non-Residential Property	\$30.23588	\$0.09060	\$0.15079
Residential Property (5+ Units)	\$20.15725	\$0.06040	\$0.10053
Residential Property (1-4 Units)	\$15.11794	\$0.04530	\$0.07540
Non-Profit Property	\$10.07863	\$0.03020	\$0.05026

Land Use Type ¹	Zone 2		
	Rate per Front ft	Rate per Bldg sq ft	Rate per Lot sq ft
Non-Residential Property	\$20.15725	\$0.06040	\$0.10053
Residential Property (5+ Units)	\$13.43817	\$0.04027	\$0.06702
Residential Property (1-4 Units)	\$10.07863	\$0.03020	\$0.05026
Non-Profit Property	\$6.71908	\$0.02013	\$0.03351

Land Use Type ¹	Zone 3		
	Rate per Front ft	Rate per Bldg sq ft	Rate per Lot sq ft
Non-Residential Property	\$13.43817	\$0.04027	\$0.06702
Residential Property (5+ Units)	\$8.95878	\$0.02685	\$0.04468
Residential Property (1-4 Units)	\$6.71908	\$0.02013	\$0.03351
Non-Profit Property	\$4.47939	\$0.01342	\$0.02234

(1) Land use types are defined in Section 6.2

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

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

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

Future changes to parcel characteristics (lot, building, frontage, and land use) may cause changes in the total assessment revenue. The assessment revenue for any given year will be the product of the District's

parcel characteristics and the budget in effect for such fiscal year. Development within the District that increases the overall building square footage, for example, will lead to increased assessment revenue, even if assessment rates are not increased.

4.2 Annual Assessment Rate Increases

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

4.3 Rate Development

The rates in Section 4.1 are the product of a detailed analysis presented in Sections 6 through 9 of this report.

4.4 Data for Annual Assessment Calculations

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

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

4.4.1 MIXED USE

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

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

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

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

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

4.5 Appeals

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

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

If the recalculated assessment is less than the amount submitted to the County on the secured property tax roll, the difference shall be credited back to the property owner. This credit shall be limited to the current fiscal year and the prior fiscal year, if applicable. The "fiscal year" shall follow the County's fiscal year for property taxes, from July 1 to June 30. The applicable fiscal year shall be determined by the date the request for review is submitted to the CBD.

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

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

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

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

4.6 Method of Collection

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

5. SPECIAL BENEFITS

The Improvements will confer special benefits upon certain parcels within the proposed District. This section provides a description of those special benefits.

5.1 Improved Aesthetics

Several of the proposed services and activities will confer aesthetic benefits. The cleaning and landscaping services are designed to improve the visual appearance of immediately surrounding properties within the District. It is believed a cleaner environment is more aesthetically pleasing to residents, customers, tenants, patrons, and visitors. Therefore, the improvements will confer aesthetic benefit.

5.2 Increased Economic Activity

The cleaning and landscaping services will also confer economic benefits upon parcels within the proposed District. Research shows that when areas where consumers conduct business are more aesthetically pleasing, they are also more desirable (Vilnai-Yavetz, 2010).

Certain land use types are interested in attracting customers, tenants, patrons, or visitors, or a combination thereof. The marketing activities will promote the area, thereby helping to attract these groups. These groups, whether customers, tenants, patrons, or visitors, are interested in utilizing each property for its intended design. Although these groups vary according to their intended use of the property, the commonality can be found in each land use type's advantage gained by attracting their specific group. Therefore, the Improvements will confer economic benefits.

6. SPECIAL BENEFIT DISTRIBUTION

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

6.1 Parcel Characteristics

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

- Lot square footage
- Building square footage
- Linear frontage

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

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

6.1.1 LOT FACTOR

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

$$\text{Parcel's Lot Sq Ft} \div \text{District's Average Lot Sq Ft (2,900 Sq Ft)} = \text{Parcel's Lot Factor}$$

6.1.2 BUILDING FACTOR

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

$$\text{Parcel's Building Sq Ft} \div \text{District's Average Building Sq Ft (4,826 Sq Ft)} = \text{Parcel's Building Factor}$$

6.1.3 FRONTAGE FACTOR

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

$$\text{Parcel's Frontage Ft} \div \text{District's Average Frontage Ft (43 Frontage Ft)} = \text{Parcel's Frontage Factor}$$

6.1.4 PARCEL CHARACTERISTIC FACTOR WEIGHTING

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

Factor	Weight
Lot	20%
Building	20%
Frontage	60%

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

6.2 Land Use Types

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

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

Non-Residential Property land use types include parcels used for commercial purposes including, but not limited to, retail, restaurants, parking lots, parking garages, hotels/motels, and hospitals; parcels used as administrative workplaces, such as office buildings; government-owned properties¹; and undeveloped property. This category also includes mixed-use parcels that have any type of purpose described above, such as single parcels with ground floor retail and upper floor residential units.

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

¹ Government-owned properties in the District include: a public library, a public health clinic, public parks and a recreation facility, entryways to two City-owned parking lots, and a fire station.

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

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

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

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

6.2.1 APPORTIONING AESTHETIC BENEFITS

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

6.2.2 APPORTIONING ECONOMIC BENEFITS

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

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

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

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

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

Residential Property (5+Units) typically operate more like commercial businesses than residential properties with less than five units, and rely more-heavily on attracting and keeping tenants. As a result, Residential Property (5+Units) receive economic benefits from the cleaning and landscaping services;

however, this property type does not receive economic benefits from the marketing activities, which are directed toward non-residential, commercial uses such as retail. Thus, Residential Property (5+Units) will receive only one Economic Benefit Point.

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

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

6.2.3 LAND USE FACTORS

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

Land Use Type	Aesthetic Benefit Points	Economic Benefit Points	Total Land Use Factor
Non-Residential Property	1.00	2.00	3.00
Residential Property (5+ Units)	1.00	1.00	2.00
Residential Property (1-4 Units)	1.00	0.50	1.50
Non-Profit Property	1.00	0.00	1.00

6.3 Zones of Benefit

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

Service/Activity	Zone 1 Factor	Zone 2 Factor	Zone 3 Factor
Cleaning ¹	2.00	1.00	1.00
Power Washing ²	4.00	2.00	1.00
Marketing ³	1.00	1.00	1.00
Landscaping ⁴	1.00	1.00	0.00
Administration ⁴	1.00	1.00	1.00
Factor Totals	9.00	6.00	4.00

Zone Factors	2.25	1.50	1.00
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- (1) Planned for two times per day in Zone 1, and one time per day in Zones 2 and 3.
- (2) Planned for two times per month in Zone 1, one time per month in Zone 2, and once every two months in Zone 3.
- (3) Same throughout the District.
- (4) Only provided in public plazas adjacent to or within Zones 1 and 2.

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

6.3.1 PARCELS WITH FRONTAGE IN TWO ZONES OF BENEFIT

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

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

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

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

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

6.4 Total Special Benefit Points

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

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

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

7. SEPARATION AND QUANTIFICATION OF GENERAL BENEFITS

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

7.1 Summary

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

7.2 Detailed Analysis

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

7.2.1 PERIPHERAL PARCEL APPROACH

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

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

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

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

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

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

Benefit Type	Reduction Factor
Improved Aesthetics ¹	0.50
Increased Promotional Activity ¹	0.50
Average Reduction	0.50

(1) Reduction estimated to be half.

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

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

7.2.2 PEDESTRIAN TRAFFIC APPROACH

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

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

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

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

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

Land Use Type	ADT ⁽¹⁾	ADT per
Non-Residential	63.00	1,000 sq ft of building
Residential	5.21	dwelling unit
Philanthropic/Religious/Charitable	9.88	1,000 sq ft of building

(1) ADT values are detailed in Appendix A

The ADT was computed for each parcel. However, this figure represents vehicle trips, and the goal in this analysis was to estimate pedestrian traffic. In order to estimate the equivalent pedestrian traffic, an average of 1.54 persons per vehicle (Davis 2019) was multiplied by the total ADT and resulted in a figure of

approximately 133,477 for the entire district. For purposes of this analysis, this figure represents the total estimated pedestrian traffic generated by specially benefiting parcels.

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

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

Therefore, of the total estimated pedestrian trips (138,602), approximately 96.30% (133,477) were estimated to be related to District parcels. This leaves an estimated 5,125 pass-through pedestrian trips, which equates to approximately 3.70%. This figure represents the overall general benefits as measured by the pedestrian traffic approach.

7.2.3 OVERALL GENERAL BENEFIT

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

General Benefit Quantification Approach	General Benefit Percentage
Peripheral Parcels	7.12%
Pedestrian Traffic	3.70%
Average, Overall General Benefit	5.41%

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

8. BUDGET

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

Budget Items	FY 2020/21 Estimated Budget
Cleaning Services	\$582,425.60
Landscaping	2,500.00
Marketing	9,000.00
Administration and Contingency	272,349.37
Total Estimated Costs (2020/21)	\$866,274.97

8.1 Balance to Be Assessed

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

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

Description	Amount
Total Estimated Costs (2020/21)	\$866,274.97
Less General Benefit Portion (5.41%)	(46,871.56)
Balance to Be Assessed	\$819,403.41

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

9. ASSESSMENT RATE DEVELOPMENT

9.1 Assessment per Special Benefit Point

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

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

Description	Amount
Balance to Be Assessed	\$819,403.41
Total District Special Benefit Points	12,649.67
Assessment per Special Benefit Point (2020/21)	\$64.78

The Assessment per Special Benefit Point computed above was used to determine the 2020/21 assessment rates per parcel characteristic shown in Section 4.1 as well as in Section 9.2. Future changes to a parcel’s characteristics (lot, building, frontage, and land use) will cause changes in the assessment amount. The assessment amounts for any given year will be the product of each parcel’s characteristics and the District budget in effect for such fiscal year.

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

9.2 Assessment per Parcel Characteristic

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

$$\begin{array}{l}
 \text{Lot Factor} \times \text{Land Use Benefit Points} \times \text{Zone Factor} \times \text{Assessment per Special Benefit Point} = \text{Lot Levy} \\
 \text{Building Factor} \times \text{Land Use Benefit Points} \times \text{Zone Factor} \times \text{Assessment per Special Benefit Point} = \text{Building Levy} \\
 \text{Frontage Factor} \times \text{Land Use Benefit Points} \times \text{Zone Factor} \times \text{Assessment per Special Benefit Point} = \text{Frontage Levy}
 \end{array}$$

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

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

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

This same process was used for each component of the assessment and each unique combination of land use and zone. The final, summarized results of these calculations are shown below as well as in Section 4.1. The rates below represent the maximum assessment rates for Fiscal Year 2020/21. These rates are subject to annual increase, as described in Section 4.2.

Land Use Type	Zone 1		
	Rate per Front ft	Rate per Bldg sq ft	Rate per Lot sq ft
Non-Residential Property	\$30.23588	\$0.09060	\$0.15079
Residential Property (5+ Units)	\$20.15725	\$0.06040	\$0.10053
Residential Property (1-4 Units)	\$15.11794	\$0.04530	\$0.07540
Non-Profit Property	\$10.07863	\$0.03020	\$0.05026

Land Use Type	Zone 2		
	Rate per Front ft	Rate per Bldg sq ft	Rate per Lot sq ft
Non-Residential Property	\$20.15725	\$0.06040	\$0.10053
Residential Property (5+ Units)	\$13.43817	\$0.04027	\$0.06702
Residential Property (1-4 Units)	\$10.07863	\$0.03020	\$0.05026
Non-Profit Property	\$6.71908	\$0.02013	\$0.03351

Land Use Type	Zone 3		
	Rate per Front ft	Rate per Bldg sq ft	Rate per Lot sq ft
Non-Residential Property	\$13.43817	\$0.04027	\$0.06702
Residential Property (5+ Units)	\$8.95878	\$0.02685	\$0.04468
Residential Property (1-4 Units)	\$6.71908	\$0.02013	\$0.03351
Non-Profit Property	\$4.47939	\$0.01342	\$0.02234

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

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

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

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

9.3 Assessor's Parcel Listing

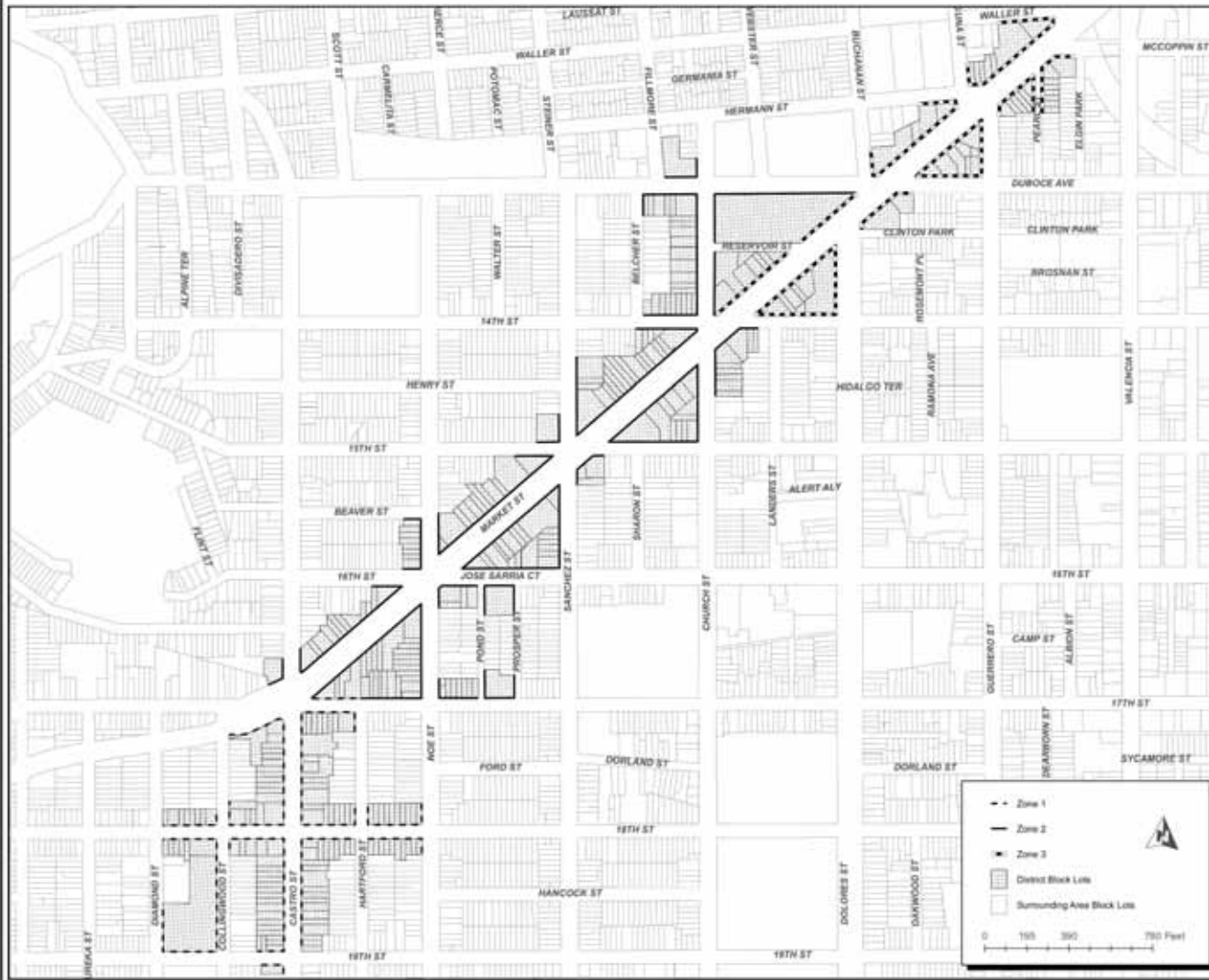
Section 11 of this Engineer's Report provides a listing of all of the Assessor's Parcels within the Castro CBD, including Site Address, Zone Assignment, Land Use Classification, Street Front Footage, Building Square Footage, Lot Square Footage, Special Benefit Points, and Fiscal Year 2020/21 Assessments.

10. BOUNDARY MAP

The following pages contain the boundary map for the District.

ASSESSMENT DIAGRAM FOR THE ASSESSMENT DISTRICT KNOWN AS THE CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT

A PROPERTY AND BUSINESS IMPROVEMENT DISTRICT
ESTABLISHED IN THE CITY AND COUNTY OF SAN FRANCISCO, STATE OF CALIFORNIA,
UNDER PART 7 OF THE CALIFORNIA STREETS AND HIGHWAYS CODE
(PROPERTY AND BUSINESS IMPROVEMENT DISTRICT LAW OF 1994, §536600 ET SEQ.)
AND ARTICLE 15 OF THE SAN FRANCISCO BUSINESS AND TAX REGULATIONS CODE



AN ASSESSMENT WAS LEVIED BY THE BOARD OF SUPERVISORS FOR THE CITY AND COUNTY OF SAN FRANCISCO, STATE OF CALIFORNIA, ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. THE LEVY OF ASSESSMENT WAS APPROVED BY THE BOARD OF SUPERVISORS ON THE _____ DAY OF _____, 20____, AND SIGNED BY THE MAYOR ON THE _____ DAY OF _____, 20____. RESOLUTION NO. _____ THE ASSESSMENT DIAGRAM WAS FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS FOR THE CITY AND COUNTY OF SAN FRANCISCO ON THE _____ DAY OF _____, 20____.

SAID RESOLUTION NO. _____ TOGETHER WITH THE STATUTORILY REQUIRED MANAGEMENT DISTRICT PLAN AND CERTIFIED ENGINEER'S REPORT FOR THIS DISTRICT AS ALSO APPROVED BY THE BOARD OF SUPERVISORS ARE ON FILE WITH THE BOARD OF SUPERVISORS AND ARE SUBMITTED WITH THE ASSESSMENT DIAGRAM TO THE OFFICE OF THE ASSESSOR-RECORDER FOR THE CITY AND COUNTY OF SAN FRANCISCO FOR RECORDING. REFERENCE IS MADE TO THE MANAGEMENT DISTRICT PLAN, CERTIFIED ENGINEER'S REPORT AND ASSESSMENT DIAGRAM FOR THE AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

UPON RECORDEDATION BY THE COUNTY ASSESSOR-RECORDER, A CONFORMED COPY OF THE ASSESSMENT DIAGRAM WILL BE FILED WITH THE CLERK OF THE BOARD OF SUPERVISORS FOR THE CITY AND COUNTY OF SAN FRANCISCO, AND A NOTICE OF ASSESSMENT WILL BE ISSUED PURSUANT TO CALIFORNIA STREETS AND HIGHWAYS CODE §§3114 AND 36627.

ANGELA CALVILLO, CLERK OF THE BOARD OF SUPERVISORS, CITY AND COUNTY OF SAN FRANCISCO

THE ASSESSMENT DIAGRAM AND RESOLUTION NO. _____ TOGETHER WITH THE MANAGEMENT DISTRICT PLAN AND ENGINEER'S REPORT FOR THIS ASSESSMENT DISTRICT, THAT WERE SUBMITTED FOR RECORDING BY THE CLERK OF THE BOARD OF SUPERVISORS (SEE PARAGRAPH 1, ABOVE), WERE RECORDED BY THE ASSESSOR-RECORDER FOR THE CITY AND COUNTY OF SAN FRANCISCO, STATE OF CALIFORNIA ON THE _____ DAY OF _____, 20____. THE ASSESSMENT DIAGRAM WAS FILED IN BOOK _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE(S) _____ IN THE OFFICE OF THE ASSESSOR-RECORDER, CITY AND COUNTY OF SAN FRANCISCO, STATE OF CALIFORNIA, AT THE HOUR OF _____ O'CLOCK _____ M, ON THIS SAME DATE.

CARMEN CHU, ASSESSOR-RECORDER, CITY AND COUNTY OF SAN FRANCISCO

FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR OF THE CITY AND COUNTY OF SAN FRANCISCO.

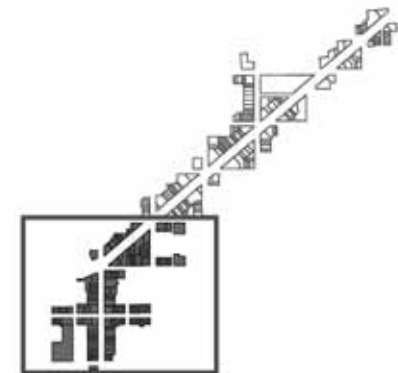
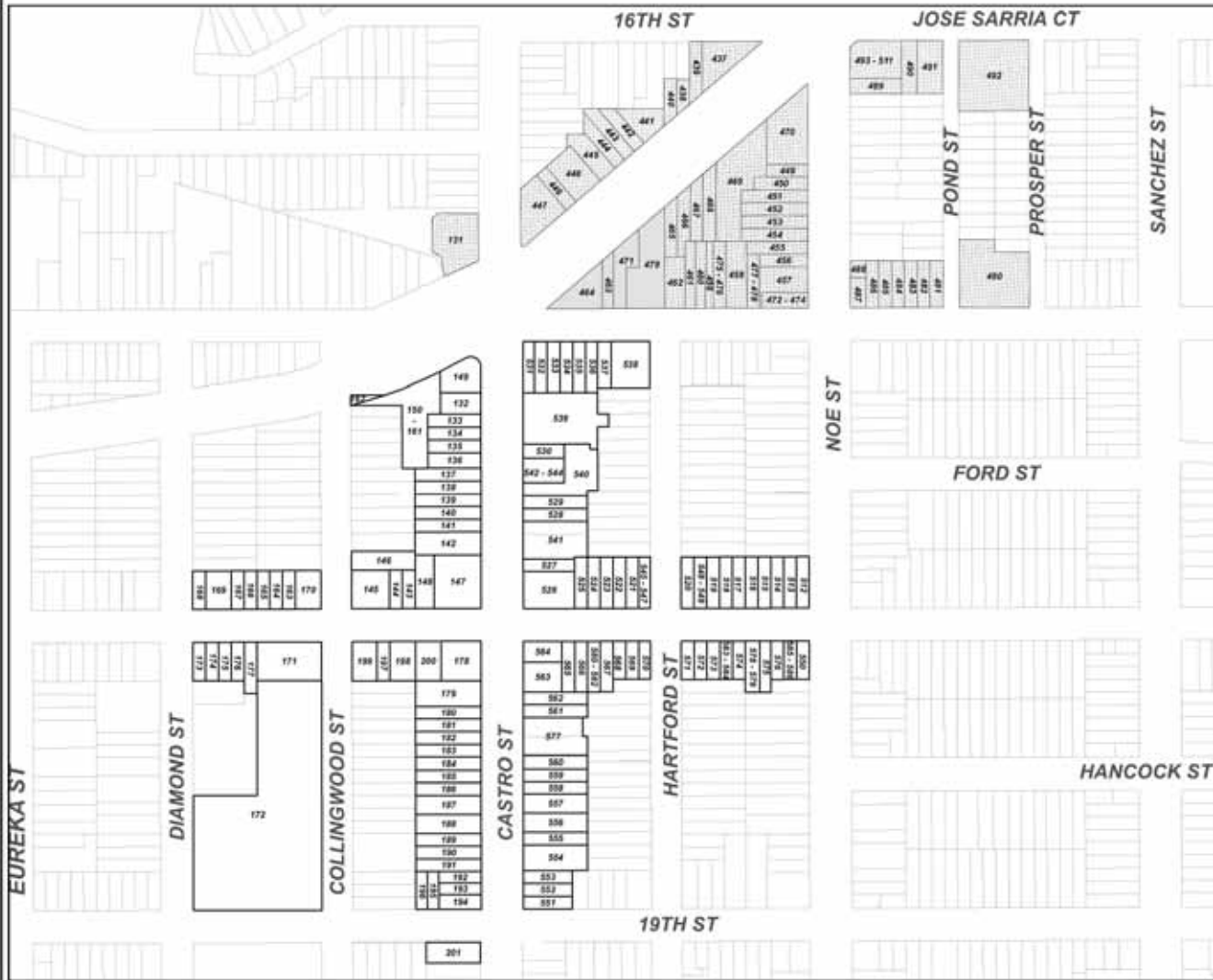


Source: DataSF.org
Geographic Coordinate Reference: GCS North American 1983
Projection: NAD 1983 StatePlane California III FIPS 1403 Feet



ASSESSMENT DIAGRAM FOR THE ASSESSMENT DISTRICT KNOWN AS THE CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT

A PROPERTY AND BUSINESS IMPROVEMENT DISTRICT
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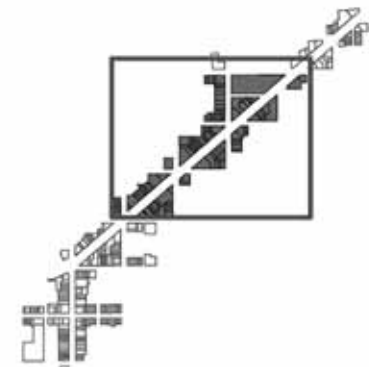
CASTRO
PROPERTY AND BUSINESS
IMPROVEMENT DISTRICT

-  Frontage
-  Zone 1 District Block Lots
-  Zone 2 District Block Lots
-  Zone 3 District Block Lots
-  Zones 1/2 District Block Lots
-  Zones 2/3 District Block Lots
-  Surrounding Area Block Lots



ASSESSMENT DIAGRAM FOR THE ASSESSMENT DISTRICT KNOWN AS THE CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT

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CASTRO
PROPERTY AND BUSINESS
IMPROVEMENT DISTRICT

- Frontage
- Zone 1 District Block Lots
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ASSESSMENT DIAGRAM FOR THE ASSESSMENT DISTRICT KNOWN AS THE CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT

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Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone
1	0871-004	3	67	0872-081	3	133	2847-003	1	199	2896-041	1	285	3637-008	2	331	3543-007	2	397	3660-008	2	483	3683-022	1/2	529	3682-082	1	595	3682-082	1
2	0871-006	3	68	0872-082	3	134	2847-004	1	200	2896-042	1	266	3637-007	2	332	3543-010	2	398	3660-009	2	484	3683-023	1/2	530	3682-086	1	596	3682-086	1
3	0871-006	3	69	0872-083	3	136	2847-006	1	201	2896-001	1	267	3637-009	2	333	3543-012	2	399	3660-010	2	486	3683-026	2	531	3682-071	1	597	3682-071	1
4	0871-007	3	70	0872-084	3	138	2847-008	1	202	3601-001	3	268	3637-010	2	334	3543-013	2	400	3660-011	2	488	3683-027	2	532	3682-072	1	598	3682-072	1
5	0871-008	3	71	0872-085	3	137	2847-007	1	203	3601-003	3	269	3637-011	2	336	3543-014	2	401	3660-012	2	487	3683-028	2	533	3682-073	1	599	3682-073	1
6	0871-014	3	72	0872-086	3	138	2847-008	1	204	3601-004	3	270	3637-014	2	336	3543-016	2	402	3660-013	2	488	3683-029	2	534	3682-074	1	600	3682-074	1
7	0871-016	3	73	0872-087	3	139	2847-009	1	205	3601-005	3	271	3637-015	2	337	3543-025	2	403	3660-015	2	489	3683-030	2	535	3682-075	1	601	3682-075	1
8	0872-001	3	74	0872-088	3	140	2847-010	1	206	3601-007	3	272	3637-016	2	338	3543-026	2	404	3660-031	2	470	3683-034	2	536	3682-076	1	602	3682-076	1
9	0872-002	3	75	0872-089	3	141	2847-011	1	207	3601-008	3	273	3637-017	2	339	3543-027	2	405	3660-063	2	471	3683-036	1/2	537	3682-077	1	603	3682-077	1
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11	0872-026	3	77	0872-091	3	143	2847-014	1	209	3601-011	3	275	3637-019	2	341	3544-059	2	407	3660-065	2	473	3683-038	2	539	3682-085	1	605	3682-085	1
12	0872-026	3	78	0872-092	3	144	2847-015	1	210	3601-012	3	276	3637-020	2	342	3544-080	2	408	3660-066	2	474	3683-039	2	540	3682-087	1	606	3682-087	1
13	0872-027	3	79	0872-093	3	145	2847-016	1	211	3601-013	3	277	3637-021	2	343	3544-082	2	409	3660-067	2	475	3683-040	2	541	3682-103	1	607	3682-103	1
14	0872-028	3	80	0872-094	3	146	2847-017	1	212	3601-014	3	278	3637-023	2	344	3544-083	2	410	3660-068	2	476	3683-041	2	542	3682-104	1	608	3682-104	1
15	0872-028	3	81	0872-095	3	147	2847-033	1	213	3602-040	3	279	3637-024	2	345	3544-084	2	411	3660-069	2	477	3683-042	2	543	3682-105	1	609	3682-105	1
16	0872-030	3	82	0872-096	3	148	2847-094	1	214	3602-041	3	280	3637-025	2	346	3544-085	2	412	3660-080	2	478	3683-043	2	544	3682-106	1	610	3682-106	1
17	0872-031	3	83	0872-097	3	149	2847-095	1	215	3602-042	3	281	3637-026	2	347	3544-087	2	413	3660-081	2	479	3683-044	1/2	545	3682-111	1	611	3682-111	1
18	0872-032	3	84	0872-098	3	150	2847-096	1	216	3602-043	3	282	3637-027	2	348	3544-070	2	414	3660-082	2	480	3683-046	2	546	3682-112	1	612	3682-112	1
19	0872-033	3	85	0872-099	3	151	2847-037	1	217	3602-044	3	283	3637-028	2	349	3544-071	2	415	3660-083	2	481	3684-074	2	547	3682-113	1	613	3682-113	1
20	0872-034	3	86	0872-100	3	152	2847-038	1	218	3602-062	3	284	3637-081	2	350	3686-036A	2	416	3660-084	2	482	3684-076	2	548	3682-114	1	614	3682-114	1
21	0872-035	3	87	0872-101	3	153	2847-039	1	219	3602-063	3	285	3637-101	2	351	3686-036	2	417	3660-085	2	483	3684-077	2	549	3682-115	1	615	3682-115	1
22	0872-036	3	88	0872-102	3	154	2847-040	1	220	3602-064	3	286	3637-102	2	352	3686-137	2	418	3660-086	2	484	3684-078	2	550	3683-001	1	616	3683-001	1
23	0872-037	3	89	0872-103	3	156	2847-041	1	221	3602-065	3	287	3637-103	2	353	3686-138	2	419	3660-087	2	486	3684-079	2	551	3683-006	1	617	3683-006	1
24	0872-038	3	90	0872-104	3	156	2847-042	1	222	3602-066	3	288	3637-104	2	354	3686-139	2	420	3660-088	2	486	3684-079	2	552	3683-007	1	618	3683-007	1
25	0872-038	3	91	0872-105	3	157	2847-043	1	223	3602-067	3	289	3637-105	2	355	3686-140	2	421	3660-089	2	487	3684-080	2	553	3683-008	1	619	3683-008	1
26	0872-040	3	92	0872-106	3	158	2847-044	1	224	3602-068	3	290	3637-106	2	356	3686-141	2	422	3660-070	2	488	3684-080A	2	554	3683-009	1	620	3683-009	1
27	0872-041	3	93	0872-107	3	159	2847-045	1	225	3602-070	3	291	3637-107	2	357	3686-142	2	423	3660-071	2	489	3684-080	2	555	3683-081	1	621	3683-081	1
28	0872-042	3	94	0872-108	3	160	2847-046	1	226	3602-114	3	292	3637-129	2	358	3686-143	2	424	3660-072	2	490	3684-082	2	556	3683-082	1	622	3683-082	1
29	0872-043	3	95	0872-109	3	161	2847-047	1	227	3602-115	3	293	3637-130	2	359	3686-144	2	425	3660-073	2	491	3684-083	2	557	3683-083	1	623	3683-083	1
30	0872-044	3	96	0872-110	3	162	2847-048	1	228	3602-116	3	294	3641-010	2	360	3686-145	2	426	3660-074	2	492	3684-083	2	558	3683-084	1	624	3683-084	1
31	0872-045	3	97	0872-111	3	163	2848-016	1	229	3602-117	3	295	3642-004	2	361	3686-146	2	427	3660-075	2	493	3684-082	2	559	3683-085	1	625	3683-085	1
32	0872-046	3	98	0872-112	3	164	2848-017	1	230	3602-117	3	296	3642-005	2	362	3686-147	2	428	3660-076	2	494	3684-083	2	560	3683-086	1	626	3683-086	1
33	0872-047	3	99	0872-113	3	165	2848-018	1	231	3604-058	3	297	3642-008	2	363	3686-148	2	429	3661-008	2	495	3684-084	2	561	3683-089	1	627	3683-089	1
34	0872-048	3	100	0872-114	3	166	2848-019	1	232	3635-008	3	298	3642-007	2	364	3686-149	2	430	3661-009	2	496	3684-085	2	562	3683-070	1	628	3683-070	1
35	0872-048	3	101	0872-115	3	167	2848-020	1	233	3635-012	3	299	3642-008	2	365	3686-150	2	431	3661-010	2	497	3684-086	2	563	3683-071	1	629	3683-071	1
36	0872-049	3	102	0872-116	3	168	2848-022A	1	234	3635-013	3	300	3642-009	2	366	3686-151	2	432	3661-011	2	498	3684-087	2	564	3683-072	1	630	3683-072	1
37	0872-051	3	103	0872-117	3	169	2848-043	1	235	3635-014	3	301	3642-011	2	367	3686-152	2	433	3661-012	2	499	3684-088	2	565	3683-073	1	631	3683-073	1
38	0872-052	3	104	0872-118	3	170	2848-052	1	236	3635-015	3	302	3642-013	2	368	3686-001	2	434	3661-013	2	500	3684-089	2	566	3683-074	1	632	3683-074	1
39	0872-053	3	105	0872-119	3	171	2894-001	1	237	3636-018	3	303	3642-014	2	369	3686-002	2	435	3661-014	2	501	3684-070	2	567	3683-076	1	633	3683-076	1
40	0872-054	3	106	0872-120	3	172	2894-002	1	238	3636-017	3	304	3642-015	2	370	3686-005	2	436	3661-015	2	502	3684-071	2	568	3683-077	1	634	3683-077	1
41	0872-055	3	107	0872-121	3	173	2894-035	1	239	3636-016	3	305	3642-016	2	371	3686-006	2	437	3662-001	2	503	3684-072	2	569	3683-078	1	635	3683-078	1
42	0872-056	3	108	0872-122	3	174	2894-036	1	240	3636-019	3	306	3642-024A	2	372	3686-008	2	438	3662-003	2	504	3684-073	2	570	3683-079	1	636	3683-079	1
43	0872-057	3	109	0872-123	3	176	2894-037	1	241	3636-020	3	307	3642-025	2	373	3686-009	2	439	3662-004	2	505	3684-074	2	571	3683-080	1	637	3683-080	1
44	0872-058	3	110	0872-124	3	178	2894-038	1	242	3636-021	3																		

11. ASSESSMENT ROLL

The following pages contain the proposed 2020/21 assessment roll for the District.

CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT
ASSESSMENT ROLL
FISCAL YEAR 2020/21

APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
0871-004	3	Non-Residential Property	30.98	2,474	650	0.85	0.13	2.14	3.00	1.00	9.39	\$608.22
0871-005	3	Non-Residential Property	36.12	3,293	12,600	1.14	2.61	2.50	3.00	1.00	18.73	1,213.41
0871-006	3	Non-Residential Property	26.90	2,587	3,150	0.89	0.65	1.86	3.00	1.00	10.22	661.71
0871-007	3	Non-Residential Property	25.00	2,650	6,685	0.91	1.39	1.73	3.00	1.00	12.08	782.75
0871-008	3	Residential Property (5+ Units)	133.73	2,905	8,000	1.00	1.66	9.25	2.00	1.00	23.81	1,542.64
0871-014	3	Non-Profit Property	338.18	10,868	37,758	3.75	7.82	23.39	1.00	1.00	34.96	2,264.46
0871-016	3	Non-Residential Property	292.64	23,078	140,380	7.96	29.09	20.24	3.00	1.00	171.85	11,132.07
0872-001	3	Non-Residential Property	242.25	6,155	43,415	2.12	9.00	16.75	3.00	1.00	83.61	5,416.16
0872-002	3	Non-Residential Property	181.15	10,415	14,030	3.59	2.91	12.53	3.00	1.00	57.08	3,697.24
0872-004	3	Non-Residential Property	50.00	3,807	2,364	1.31	0.49	3.46	3.00	1.00	15.78	1,022.24
0872-025	3	Non-Residential Property	7.02	398	1,874	0.14	0.39	0.49	3.00	1.00	3.03	196.50
0872-026	3	Non-Residential Property	5.00	284	1,336	0.10	0.28	0.35	3.00	1.00	2.16	140.09
0872-027	3	Non-Residential Property	8.04	456	2,147	0.16	0.44	0.56	3.00	1.00	3.48	225.13
0872-028	3	Non-Residential Property	1.46	83	389	0.03	0.08	0.10	3.00	1.00	0.63	40.79
0872-029	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-030	3	Residential Property (1-4 Units)	4.59	260	1,225	0.09	0.25	0.32	1.50	1.00	0.99	64.22
0872-031	3	Residential Property (1-4 Units)	2.91	165	778	0.06	0.16	0.20	1.50	1.00	0.63	40.79
0872-032	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-033	3	Residential Property (1-4 Units)	2.44	139	652	0.05	0.14	0.17	1.50	1.00	0.53	34.18
0872-034	3	Residential Property (1-4 Units)	2.40	136	640	0.05	0.13	0.17	1.50	1.00	0.52	33.55
0872-035	3	Residential Property (1-4 Units)	2.41	137	643	0.05	0.13	0.17	1.50	1.00	0.52	33.71
0872-036	3	Residential Property (1-4 Units)	2.46	140	657	0.05	0.14	0.17	1.50	1.00	0.53	34.45
0872-037	3	Residential Property (1-4 Units)	2.72	154	725	0.05	0.15	0.19	1.50	1.00	0.59	38.01
0872-038	3	Residential Property (1-4 Units)	2.70	153	721	0.05	0.15	0.19	1.50	1.00	0.58	37.80
0872-039	3	Residential Property (1-4 Units)	2.39	136	639	0.05	0.13	0.17	1.50	1.00	0.52	33.50
0872-040	3	Residential Property (1-4 Units)	3.13	178	836	0.06	0.17	0.22	1.50	1.00	0.68	43.83
0872-041	3	Residential Property (1-4 Units)	3.28	186	876	0.06	0.18	0.23	1.50	1.00	0.71	45.93
0872-042	3	Residential Property (1-4 Units)	2.40	136	642	0.05	0.13	0.17	1.50	1.00	0.52	33.66
0872-043	3	Residential Property (1-4 Units)	1.70	96	453	0.03	0.09	0.12	1.50	1.00	0.37	23.75
0872-044	3	Residential Property (1-4 Units)	4.11	233	1,098	0.08	0.23	0.28	1.50	1.00	0.89	57.57
0872-045	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-046	3	Residential Property (1-4 Units)	4.58	260	1,223	0.09	0.25	0.32	1.50	1.00	0.99	64.12
0872-047	3	Residential Property (1-4 Units)	2.62	149	700	0.05	0.15	0.18	1.50	1.00	0.57	36.70
0872-048	3	Residential Property (1-4 Units)	2.37	135	633	0.05	0.13	0.16	1.50	1.00	0.51	33.19
0872-049	3	Residential Property (1-4 Units)	2.44	139	652	0.05	0.14	0.17	1.50	1.00	0.53	34.18
0872-050	3	Residential Property (1-4 Units)	2.40	136	640	0.05	0.13	0.17	1.50	1.00	0.52	33.55
0872-051	3	Residential Property (1-4 Units)	2.41	137	643	0.05	0.13	0.17	1.50	1.00	0.52	33.71
0872-052	3	Residential Property (1-4 Units)	2.46	140	657	0.05	0.14	0.17	1.50	1.00	0.53	34.45
0872-053	3	Residential Property (1-4 Units)	2.72	154	725	0.05	0.15	0.19	1.50	1.00	0.59	38.01
0872-054	3	Residential Property (1-4 Units)	2.70	153	721	0.05	0.15	0.19	1.50	1.00	0.58	37.80
0872-055	3	Residential Property (1-4 Units)	2.39	136	639	0.05	0.13	0.17	1.50	1.00	0.52	33.50
0872-056	3	Residential Property (1-4 Units)	3.13	178	836	0.06	0.17	0.22	1.50	1.00	0.68	43.83
0872-057	3	Residential Property (1-4 Units)	3.28	186	876	0.06	0.18	0.23	1.50	1.00	0.71	45.93
0872-058	3	Residential Property (1-4 Units)	2.40	136	642	0.05	0.13	0.17	1.50	1.00	0.52	33.66
0872-059	3	Residential Property (1-4 Units)	1.70	96	453	0.03	0.09	0.12	1.50	1.00	0.37	23.75
0872-060	3	Residential Property (1-4 Units)	3.30	187	881	0.06	0.18	0.23	1.50	1.00	0.71	46.19
0872-061	3	Residential Property (1-4 Units)	2.96	168	789	0.06	0.16	0.20	1.50	1.00	0.64	41.37
0872-062	3	Residential Property (1-4 Units)	2.27	129	605	0.04	0.13	0.16	1.50	1.00	0.49	31.72
0872-063	3	Residential Property (1-4 Units)	2.25	128	600	0.04	0.12	0.16	1.50	1.00	0.49	31.46
0872-064	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-065	3	Residential Property (1-4 Units)	3.82	217	1,019	0.07	0.21	0.26	1.50	1.00	0.82	53.42
0872-066	3	Residential Property (1-4 Units)	2.91	165	778	0.06	0.16	0.20	1.50	1.00	0.63	40.79
0872-067	3	Residential Property (1-4 Units)	2.37	135	634	0.05	0.13	0.16	1.50	1.00	0.51	33.24
0872-068	3	Residential Property (1-4 Units)	2.44	139	652	0.05	0.14	0.17	1.50	1.00	0.53	34.18
0872-069	3	Residential Property (1-4 Units)	2.40	136	640	0.05	0.13	0.17	1.50	1.00	0.52	33.55
0872-070	3	Residential Property (1-4 Units)	2.40	136	641	0.05	0.13	0.17	1.50	1.00	0.52	33.61
0872-071	3	Residential Property (1-4 Units)	2.46	140	657	0.05	0.14	0.17	1.50	1.00	0.53	34.45
0872-072	3	Residential Property (1-4 Units)	2.87	163	766	0.06	0.16	0.20	1.50	1.00	0.62	40.16
0872-073	3	Residential Property (1-4 Units)	3.45	196	920	0.07	0.19	0.24	1.50	1.00	0.74	48.23
0872-074	3	Residential Property (1-4 Units)	4.13	234	1,102	0.08	0.23	0.29	1.50	1.00	0.89	57.78
0872-075	3	Residential Property (1-4 Units)	3.61	205	963	0.07	0.20	0.25	1.50	1.00	0.78	50.49
0872-076	3	Residential Property (1-4 Units)	2.31	131	616	0.05	0.13	0.16	1.50	1.00	0.50	32.30
0872-077	3	Residential Property (1-4 Units)	3.30	187	881	0.06	0.18	0.23	1.50	1.00	0.71	46.19

**CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT
ASSESSMENT ROLL
FISCAL YEAR 2020/21**

APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
0872-078	3	Residential Property (1-4 Units)	2.94	167	786	0.06	0.16	0.20	1.50	1.00	0.64	41.21
0872-079	3	Residential Property (1-4 Units)	2.27	129	605	0.04	0.13	0.16	1.50	1.00	0.49	31.72
0872-080	3	Residential Property (1-4 Units)	2.25	128	600	0.04	0.12	0.16	1.50	1.00	0.49	31.46
0872-081	3	Residential Property (1-4 Units)	2.04	116	544	0.04	0.11	0.14	1.50	1.00	0.44	28.52
0872-082	3	Residential Property (1-4 Units)	3.84	218	1,025	0.08	0.21	0.27	1.50	1.00	0.83	53.74
0872-083	3	Residential Property (1-4 Units)	2.95	168	788	0.06	0.16	0.20	1.50	1.00	0.64	41.31
0872-084	3	Residential Property (1-4 Units)	2.38	135	636	0.05	0.13	0.16	1.50	1.00	0.51	33.34
0872-085	3	Residential Property (1-4 Units)	2.44	139	652	0.05	0.14	0.17	1.50	1.00	0.53	34.18
0872-086	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-087	3	Residential Property (1-4 Units)	2.41	137	643	0.05	0.13	0.17	1.50	1.00	0.52	33.71
0872-088	3	Residential Property (1-4 Units)	2.46	140	658	0.05	0.14	0.17	1.50	1.00	0.53	34.50
0872-089	3	Residential Property (1-4 Units)	2.88	163	768	0.06	0.16	0.20	1.50	1.00	0.62	40.26
0872-090	3	Residential Property (1-4 Units)	3.46	196	924	0.07	0.19	0.24	1.50	1.00	0.75	48.44
0872-091	3	Residential Property (1-4 Units)	4.14	235	1,105	0.08	0.23	0.29	1.50	1.00	0.89	57.93
0872-092	3	Residential Property (1-4 Units)	3.61	205	963	0.07	0.20	0.25	1.50	1.00	0.78	50.49
0872-093	3	Residential Property (1-4 Units)	2.31	131	616	0.05	0.13	0.16	1.50	1.00	0.50	32.30
0872-094	3	Residential Property (1-4 Units)	3.30	187	881	0.06	0.18	0.23	1.50	1.00	0.71	46.19
0872-095	3	Residential Property (1-4 Units)	2.95	167	787	0.06	0.16	0.20	1.50	1.00	0.64	41.26
0872-096	3	Residential Property (1-4 Units)	2.27	129	606	0.04	0.13	0.16	1.50	1.00	0.49	31.77
0872-097	3	Residential Property (1-4 Units)	2.25	128	600	0.04	0.12	0.16	1.50	1.00	0.49	31.46
0872-098	3	Residential Property (1-4 Units)	2.04	116	544	0.04	0.11	0.14	1.50	1.00	0.44	28.52
0872-099	3	Residential Property (1-4 Units)	4.31	244	1,150	0.08	0.24	0.30	1.50	1.00	0.93	60.29
0872-100	3	Residential Property (1-4 Units)	2.66	151	710	0.05	0.15	0.18	1.50	1.00	0.57	37.22
0872-101	3	Residential Property (1-4 Units)	3.59	204	958	0.07	0.20	0.25	1.50	1.00	0.78	50.23
0872-102	3	Residential Property (1-4 Units)	3.63	206	969	0.07	0.20	0.25	1.50	1.00	0.78	50.80
0872-103	3	Residential Property (1-4 Units)	3.71	210	990	0.07	0.21	0.26	1.50	1.00	0.80	51.90
0872-104	3	Residential Property (1-4 Units)	3.87	220	1,034	0.08	0.21	0.27	1.50	1.00	0.84	54.21
0872-105	3	Residential Property (1-4 Units)	3.68	209	982	0.07	0.20	0.25	1.50	1.00	0.79	51.48
0872-106	3	Residential Property (1-4 Units)	4.15	235	1,107	0.08	0.23	0.29	1.50	1.00	0.90	58.04
0872-107	3	Residential Property (1-4 Units)	3.61	205	963	0.07	0.20	0.25	1.50	1.00	0.78	50.49
0872-108	3	Residential Property (1-4 Units)	2.31	131	616	0.05	0.13	0.16	1.50	1.00	0.50	32.30
0872-109	3	Residential Property (1-4 Units)	3.30	187	881	0.06	0.18	0.23	1.50	1.00	0.71	46.19
0872-110	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-111	3	Residential Property (1-4 Units)	2.27	129	606	0.04	0.13	0.16	1.50	1.00	0.49	31.77
0872-112	3	Residential Property (1-4 Units)	2.25	128	600	0.04	0.12	0.16	1.50	1.00	0.49	31.46
0872-113	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-114	3	Residential Property (1-4 Units)	4.32	245	1,152	0.08	0.24	0.30	1.50	1.00	0.93	60.40
0872-115	3	Residential Property (1-4 Units)	2.97	169	793	0.06	0.16	0.21	1.50	1.00	0.64	41.58
0872-116	3	Residential Property (1-4 Units)	3.60	205	962	0.07	0.20	0.25	1.50	1.00	0.78	50.44
0872-117	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-118	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-119	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-120	3	Residential Property (1-4 Units)	3.68	209	982	0.07	0.20	0.25	1.50	1.00	0.79	51.48
0872-121	3	Residential Property (1-4 Units)	4.15	235	1,107	0.08	0.23	0.29	1.50	1.00	0.90	58.04
0872-122	3	Residential Property (1-4 Units)	3.61	205	963	0.07	0.20	0.25	1.50	1.00	0.78	50.49
0872-123	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-124	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-125	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-126	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-127	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-128	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-129	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-130	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-131	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-132	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-133	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-134	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-135	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-136	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-137	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-138	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-139	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-140	3	Residential Property (1-4 Units)	3.66	208	977	0.07	0.20	0.25	1.50	1.00	0.79	51.22

**CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT
ASSESSMENT ROLL
FISCAL YEAR 2020/21**

APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
0872 -141	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -142	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -143	3	Residential Property (1-4 Units)	3.80	216	1,015	0.07	0.21	0.26	1.50	1.00	0.82	53.21
0874 -003	2	Residential Property (5+ Units)	235.56	21,296	61,414	7.34	12.73	16.29	2.00	1.50	109.08	7,065.82
2623 -006	2	Non-Residential Property	164.28	9,748	1,920	3.36	0.40	11.36	3.00	1.50	68.04	4,407.35
2647 -002B	1	Non-Residential Property	42.00	3,149.00	2,940	1.09	0.61	2.90	3.00	2.25	31.05	2,011.13
2647 -003	1	Non-Residential Property	25.00	2,495.00	7,000	0.86	1.45	1.73	3.00	2.25	27.27	1,766.35
2647 -004	1	Non-Residential Property	25.00	2,495.00	3,500	0.86	0.73	1.73	3.00	2.25	22.37	1,449.24
2647 -005	1	Non-Residential Property	25.00	2,495.00	5,264	0.86	1.09	1.73	3.00	2.25	24.84	1,609.06
2647 -006	1	Non-Residential Property	30.00	3,000.00	6,000	1.03	1.24	2.07	3.00	2.25	29.38	1,903.08
2647 -007	1	Non-Residential Property	25.00	3,123.00	5,750	1.08	1.19	1.73	3.00	2.25	26.98	1,747.79
2647 -008	1	Non-Residential Property	25.00	3,123.00	5,450	1.08	1.13	1.73	3.00	2.25	26.56	1,720.61
2647 -009	1	Non-Residential Property	24.49	3,057.00	4,776	1.05	0.99	1.69	3.00	2.25	25.23	1,634.17
2647 -010	1	Non-Residential Property	24.84	3,101.00	5,441	1.07	1.13	1.72	3.00	2.25	26.43	1,711.76
2647 -011	1	Non-Residential Property	24.67	3,079.00	5,826	1.06	1.21	1.71	3.00	2.25	26.83	1,737.98
2647 -012	1	Non-Residential Property	45.00	5,623.00	11,506	1.94	2.38	3.11	3.00	2.25	50.19	3,251.01
2647 -014	1	Non-Residential Property	25.00	1,873.00	3,064	0.65	0.63	1.73	3.00	2.25	20.32	1,315.94
2647 -015	1	Non-Residential Property	25.00	1,875.00	4,050	0.65	0.84	1.73	3.00	2.25	21.70	1,405.58
2647 -016	1	Non-Residential Property	150.00	5,623.00	7,500	1.94	1.55	10.37	3.00	2.25	93.60	6,062.81
2647 -017	1	Non-Residential Property	37.00	4,621.00	-	1.59	-	2.56	3.00	2.25	28.03	1,815.53
2647 -033	1	Non-Residential Property	192.00	9,152.00	17,423	3.16	3.61	13.28	3.00	2.25	135.29	8,763.93
2647 -034	1	Non-Residential Property	37.00	3,846.00	-	1.33	-	2.56	3.00	2.25	26.22	1,698.67
2647 -035	1	Non-Residential Property	139.78	4,206.00	4,782	1.45	0.99	9.67	3.00	2.25	81.73	5,293.93
2647 -036	1	Residential Property (1-4 Units)	12.86	1,303	1,288	0.45	0.27	0.89	1.50	2.25	5.42	350.94
2647 -037	1	Residential Property (1-4 Units)	12.52	1,268	1,254	0.44	0.26	0.87	1.50	2.25	5.27	341.68
2647 -038	1	Residential Property (1-4 Units)	12.02	1,218	1,204	0.42	0.25	0.83	1.50	2.25	5.06	328.06
2647 -039	1	Residential Property (1-4 Units)	6.79	688	680	0.24	0.14	0.47	1.50	2.25	2.86	185.28
2647 -040	1	Residential Property (1-4 Units)	6.79	688	680	0.24	0.14	0.47	1.50	2.25	2.86	185.28
2647 -041	1	Residential Property (1-4 Units)	8.56	867	857	0.30	0.18	0.59	1.50	2.25	3.60	233.51
2647 -042	1	Residential Property (1-4 Units)	8.76	888	878	0.31	0.18	0.61	1.50	2.25	3.69	239.23
2647 -043	1	Residential Property (1-4 Units)	8.76	888	878	0.31	0.18	0.61	1.50	2.25	3.69	239.23
2647 -044	1	Residential Property (1-4 Units)	11.05	1,120	1,107	0.39	0.23	0.76	1.50	2.25	4.66	301.63
2647 -045	1	Residential Property (1-4 Units)	11.05	1,120	1,107	0.39	0.23	0.76	1.50	2.25	4.66	301.63
2647 -046	1	Residential Property (1-4 Units)	7.97	807	798	0.28	0.17	0.55	1.50	2.25	3.36	217.43
2647 -047	1	Residential Property (1-4 Units)	7.76	786	777	0.27	0.16	0.54	1.50	2.25	3.27	211.71
2647 -048	1	Non-Residential Property	81.75	617.00	-	0.21	-	5.65	3.00	2.25	39.59	2,564.82
2648 -016	1	Residential Property (1-4 Units)	25.00	1,873	2,650	0.65	0.55	1.73	1.50	2.25	9.87	639.22
2648 -017	1	Residential Property (1-4 Units)	25.00	1,873	5,219	0.65	1.08	1.73	1.50	2.25	11.66	755.60
2648 -018	1	Residential Property (1-4 Units)	25.00	1,875	2,650	0.65	0.55	1.73	1.50	2.25	9.87	639.37
2648 -019	1	Non-Residential Property	25.00	1,875.00	2,460	0.65	0.51	1.73	3.00	2.25	19.47	1,261.52
2648 -020	1	Non-Residential Property	25.00	1,873.00	1,394	0.65	0.29	1.73	3.00	2.25	17.98	1,164.63
2648 -022A	1	Non-Residential Property	25.00	1,873.00	4,550	0.65	0.94	1.73	3.00	2.25	22.39	1,450.58
2648 -043	1	Non-Residential Property	50.00	3,750.00	3,574	1.29	0.74	3.46	3.00	2.25	37.07	2,401.08
2648 -052	1	Non-Residential Property	125.00	3,750.00	8,035	1.29	1.67	8.64	3.00	2.25	78.31	5,072.96
2694 -001	1	Non-Residential Property	200.00	9,374.00	2,764	3.23	0.57	13.83	3.00	2.25	119.04	7,711.12
2694 -002	1	Non-Residential Property	918.00	83,500.00	20,050	28.80	4.15	63.48	3.00	2.25	650.92	42,164.21
2694 -035	1	Non-Residential Property	25.00	1,875.00	4,284	0.65	0.89	1.73	3.00	2.25	22.03	1,426.78
2694 -036	1	Non-Residential Property	25.00	1,873.00	1,957	0.65	0.41	1.73	3.00	2.25	18.77	1,215.64
2694 -037	1	Non-Residential Property	25.00	1,875.00	2,450	0.65	0.51	1.73	3.00	2.25	19.46	1,260.61
2694 -038	1	Residential Property (1-4 Units)	25.00	1,875	1,770	0.65	0.37	1.73	1.50	2.25	9.25	599.50
2694 -039	1	Non-Residential Property	25.00	2,500.00	2,130	0.86	0.44	1.73	3.00	2.25	20.47	1,325.86
2695 -001	1	Non-Residential Property	150.00	5,623.00	10,576	1.94	2.19	10.37	3.00	2.25	97.90	6,341.52
2695 -002	1	Non-Residential Property	50.00	6,250.00	10,423	2.16	2.16	3.46	3.00	2.25	52.47	3,398.61
2695 -003	1	Non-Residential Property	24.00	3,001.00	3,594	1.03	0.74	1.66	3.00	2.25	23.22	1,503.82
2695 -004	1	Non-Residential Property	24.67	3,084.00	2,972	1.06	0.62	1.71	3.00	2.25	22.85	1,480.14
2695 -005	1	Non-Residential Property	24.67	3,084.00	4,588	1.06	0.95	1.71	3.00	2.25	25.11	1,626.56
2695 -006	1	Non-Residential Property	24.67	3,084.00	8,011	1.06	1.66	1.71	3.00	2.25	29.90	1,936.70
2695 -007	1	Non-Residential Property	25.00	3,125.00	4,484	1.08	0.93	1.73	3.00	2.25	25.22	1,633.39
2695 -008	1	Non-Residential Property	24.33	3,040.00	5,628	1.05	1.17	1.68	3.00	2.25	26.31	1,704.06
2695 -009	1	Non-Residential Property	24.67	3,084.00	2,466	1.06	0.51	1.71	3.00	2.25	22.14	1,434.30
2695 -010	1	Non-Residential Property	37.00	4,626.00	9,198	1.60	1.91	2.56	3.00	2.25	40.90	2,649.67
2695 -011	1	Non-Residential Property	37.00	4,626.00	2,145	1.60	0.44	2.56	3.00	2.25	31.04	2,010.63
2695 -012	1	Non-Residential Property	25.00	3,123.00	2,800	1.08	0.58	1.73	3.00	2.25	22.86	1,480.51

**CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT
ASSESSMENT ROLL
FISCAL YEAR 2020/21**

APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
2695 -013	1	Non-Residential Property	24.50	3,062.00	3,834	1.06	0.79	1.69	3.00	2.25	23.93	1,549.88
2695 -013A	1	Non-Residential Property	24.50	3,062.00	3,834	1.06	0.79	1.69	3.00	2.25	23.93	1,549.88
2695 -014	1	Non-Residential Property	22.46	1,812.00	2,484	0.62	0.51	1.55	3.00	2.25	18.18	1,177.33
2695 -015	1	Residential Property (1-4 Units)	22.46	1,812	1,920	0.62	0.40	1.55	1.50	2.25	8.69	563.12
2695 -016	1	Non-Residential Property	110.58	2,421.00	6,540	0.83	1.36	7.65	3.00	2.25	66.40	4,301.19
2695 -017	1	Residential Property (1-4 Units)	22.25	1,668	1,848	0.58	0.38	1.54	1.50	2.25	8.43	545.85
2695 -018	1	Residential Property (1-4 Units)	22.25	1,668	1,892	0.58	0.39	1.54	1.50	2.25	8.46	547.85
2695 -035	1	Non-Residential Property	25.00	1,873.00	2,750	0.65	0.57	1.73	3.00	2.25	19.88	1,287.49
2695 -036	1	Non-Residential Property	50.00	3,750.00	6,732	1.29	1.39	3.46	3.00	2.25	41.48	2,687.21
2695 -041	1	Non-Residential Property	125.00	3,750.00	9,750	1.29	2.02	8.64	3.00	2.25	80.71	5,228.35
2695 -042	1	Non-Residential Property	50.00	3,750.00	3,750	1.29	0.78	3.46	3.00	2.25	37.31	2,417.03
2696 -001	1	Non-Residential Property	147.00	4,277.00	8,554	1.48	1.77	10.17	3.00	2.25	90.54	5,864.64
3501 -001	3	Non-Residential Property	289.33	8,960	19,567	3.09	4.05	20.01	3.00	1.00	81.46	5,276.53
3501 -003	3	Non-Residential Property	140.00	4,499	1,200	1.55	0.25	9.68	3.00	1.00	34.44	2,231.18
3501 -004	3	Non-Residential Property	25.00	2,247	3,632	0.77	0.75	1.73	3.00	1.00	9.77	632.80
3501 -006	3	Non-Profit Property	150.00	7,957	11,802	2.74	2.45	10.37	1.00	1.00	15.56	1,008.08
3501 -007	3	Non-Profit Property	212.60	3,904	-	1.35	-	14.70	1.00	1.00	16.05	1,039.55
3501 -008	3	Non-Residential Property	88.00	6,743	4,427	2.33	0.92	6.09	3.00	1.00	27.98	1,812.73
3501 -009	3	Non-Residential Property	25.00	3,652	-	1.26	-	1.73	3.00	1.00	8.96	580.70
3501 -011	3	Non-Residential Property	8.90	619	1,364	0.21	0.28	0.62	3.00	1.00	3.33	215.97
3501 -012	3	Residential Property (1-4 Units)	5.57	388	854	0.13	0.18	0.39	1.50	1.00	1.04	67.61
3501 -013	3	Residential Property (1-4 Units)	5.77	401	884	0.14	0.18	0.40	1.50	1.00	1.08	69.99
3501 -014	3	Residential Property (1-4 Units)	5.77	401	884	0.14	0.18	0.40	1.50	1.00	1.08	69.99
3502 -040	3	Non-Residential Property	86.79	3,920	7,450	1.35	1.54	6.00	3.00	1.00	26.69	1,729.04
3502 -041	3	Non-Residential Property	25.00	2,225	1,644	0.77	0.34	1.73	3.00	1.00	8.51	551.27
3502 -042	3	Non-Residential Property	25.00	2,757	3,411	0.95	0.71	1.73	3.00	1.00	10.16	658.08
3502 -043	3	Non-Residential Property	42.88	3,145	6,503	1.08	1.35	2.96	3.00	1.00	16.19	1,048.80
3502 -044	3	Non-Residential Property	76.67	2,744	8,100	0.95	1.68	5.30	3.00	1.00	23.78	1,540.34
3502 -062	3	Residential Property (1-4 Units)	29.00	2,320	2,780	0.80	0.58	2.01	1.50	1.00	5.07	328.57
3502 -063	3	Residential Property (5+ Units)	29.00	2,317	5,541	0.80	1.15	2.01	2.00	1.00	7.91	512.08
3502 -064	3	Non-Residential Property	25.00	1,999	2,600	0.69	0.54	1.73	3.00	1.00	8.87	574.62
3502 -065	3	Residential Property (1-4 Units)	25.00	1,999	2,700	0.69	0.56	1.73	1.50	1.00	4.47	289.32
3502 -066	3	Residential Property (5+ Units)	25.00	2,000	5,755	0.69	1.19	1.73	2.00	1.00	7.22	467.82
3502 -067	3	Non-Residential Property	27.00	1,999	4,786	0.69	0.99	1.87	3.00	1.00	10.64	689.53
3502 -068	3	Non-Residential Property	92.25	4,408	3,840	1.52	0.80	6.38	3.00	1.00	26.09	1,689.72
3502 -070	3	Non-Residential Property	131.46	8,698	14,283	3.00	2.96	9.09	3.00	1.00	45.15	2,924.64
3502 -114	3	Non-Residential Property	125.59	2,385	5,780	0.82	1.20	8.68	3.00	1.00	32.12	2,080.33
3502 -115	3	Residential Property (1-4 Units)	18.84	358	867	0.12	0.18	1.30	1.50	1.00	2.41	156.02
3502 -116	3	Residential Property (1-4 Units)	19.12	363	880	0.13	0.18	1.32	1.50	1.00	2.44	158.36
3502 -117	3	Residential Property (1-4 Units)	16.95	322	780	0.11	0.16	1.17	1.50	1.00	2.17	140.37
3534 -057	3	Non-Residential Property	199.00	15,934	10,500	5.50	2.18	13.76	3.00	1.00	64.30	4,164.89
3534 -058	3	Non-Residential Property	120.03	9,865	15,406	3.40	3.19	8.30	3.00	1.00	44.68	2,894.51
3535 -008	3	Non-Residential Property	25.00	2,495	2,550	0.86	0.53	1.73	3.00	1.00	9.35	605.85
3535 -012	3	Non-Residential Property	54.29	2,870	3,850	0.99	0.80	3.75	3.00	1.00	16.63	1,076.96
3535 -013	3	Residential Property (5+ Units)	285.28	7,252	23,260	2.50	4.82	19.73	2.00	1.00	54.10	3,504.21
3535 -014	3	Residential Property (1-4 Units)	44.66	2,232	2,394	0.77	0.50	3.09	1.50	1.00	6.53	423.04
3535 -015	3	Non-Residential Property	50.00	5,000	7,040	1.72	1.46	3.46	3.00	1.00	19.92	1,290.49
3535 -016	3	Non-Residential Property	30.71	2,116	5,000	0.73	1.04	2.12	3.00	1.00	11.67	755.87
3535 -017	3	Residential Property (1-4 Units)	6.13	422	998	0.15	0.21	0.42	1.50	1.00	1.16	75.44
3535 -018	3	Residential Property (1-4 Units)	7.28	502	1,185	0.17	0.25	0.50	1.50	1.00	1.38	89.57
3535 -019	3	Residential Property (1-4 Units)	6.15	424	1,001	0.15	0.21	0.43	1.50	1.00	1.17	75.66
3535 -020	3	Residential Property (1-4 Units)	6.97	480	1,134	0.17	0.23	0.48	1.50	1.00	1.32	85.72
3535 -021	3	Residential Property (1-4 Units)	6.41	441	1,043	0.15	0.22	0.44	1.50	1.00	1.22	78.84
3535 -022	3	Residential Property (1-4 Units)	7.39	509	1,203	0.18	0.25	0.51	1.50	1.00	1.40	90.93
3535 -023	3	Residential Property (1-4 Units)	6.41	441	1,043	0.15	0.22	0.44	1.50	1.00	1.22	78.84
3535 -024	3	Residential Property (1-4 Units)	7.39	509	1,203	0.18	0.25	0.51	1.50	1.00	1.40	90.93
3535 -025	3	Residential Property (1-4 Units)	6.22	429	1,013	0.15	0.21	0.43	1.50	1.00	1.18	76.57
3535 -026	3	Residential Property (1-4 Units)	7.36	507	1,199	0.18	0.25	0.51	1.50	1.00	1.40	90.63
3535 -027	3	Residential Property (1-4 Units)	5.16	356	840	0.12	0.17	0.36	1.50	1.00	0.98	63.49
3535 -028	3	Residential Property (1-4 Units)	5.44	375	886	0.13	0.18	0.38	1.50	1.00	1.03	66.97
3535 -042	3	Residential Property (5+ Units)	288.37	14,925	75,989	5.15	15.75	19.94	2.00	1.00	81.67	5,290.29
3535 -043	3	Non-Residential Property	132.49	6,857	34,912	2.36	7.23	9.16	3.00	1.00	56.28	3,645.81
3535 -044	3	Non-Residential Property	90.13	4,665	23,751	1.61	4.92	6.23	3.00	1.00	38.29	2,480.29

**CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT
ASSESSMENT ROLL
FISCAL YEAR 2020/21**

APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
3535-045	3	Residential Property (5+ Units)	93.48	4,838	24,632	1.67	5.10	6.46	2.00	1.00	26.47	1,714.86
3536-001	2/3	Non-Residential Property	1,265.19	124,577	69,452	42.96	14.39	87.49	3.00	1.36	588.86	38,144.10
3536-002	3	Non-Residential Property	87.00	3,232	-	1.11	-	6.02	3.00	1.00	21.39	1,385.72
3536-003	3	Non-Residential Property	30.00	2,687	-	0.93	-	2.07	3.00	1.00	9.00	583.22
3536-004	3	Non-Residential Property	25.00	2,495	-	0.86	-	1.73	3.00	1.00	7.77	503.16
3536-005	3	Non-Residential Property	50.00	4,996	-	1.72	-	3.46	3.00	1.00	15.54	1,006.73
3536-007	3	Non-Residential Property	75.00	7,500	-	2.59	-	5.19	3.00	1.00	23.32	1,510.50
3536-010	2/3	Non-Residential Property	202.81	15,292	-	5.27	-	14.02	3.00	1.38	79.71	5,163.13
3536-012	2/3	Non-Residential Property	246.24	7,762	-	2.68	-	17.03	3.00	1.26	74.38	4,818.14
3536-013	3	Non-Residential Property	-	3,368	-	1.16	-	-	3.00	1.00	3.48	225.72
3537-001	2	Non-Residential Property	200.00	9,997	20,000	3.45	4.14	13.83	3.00	1.50	96.40	6,244.49
3537-005	2	Residential Property (5+ Units)	25.00	3,123	4,530	1.08	0.94	1.73	2.00	1.50	11.23	727.67
3537-006	2	Residential Property (1-4 Units)	24.00	2,996	2,900	1.03	0.60	1.66	1.50	1.50	7.41	480.06
3537-007	2	Non-Residential Property	48.00	5,998	6,792	2.07	1.41	3.32	3.00	1.50	30.58	1,980.77
3537-009	2	Non-Residential Property	48.00	5,998	9,345	2.07	1.94	3.32	3.00	1.50	32.96	2,134.98
3537-010	2	Non-Profit Property	60.00	7,496	3,784	2.59	0.78	4.15	1.00	1.50	11.28	730.52
3537-013	2	Non-Residential Property	50.00	6,246	4,265	2.15	0.88	3.46	3.00	1.50	29.23	1,893.38
3537-014	2	Non-Residential Property	25.00	3,123	2,685	1.08	0.56	1.73	3.00	1.50	15.13	980.06
3537-015	2	Non-Residential Property	25.00	3,125	5,502	1.08	1.14	1.73	3.00	1.50	17.76	1,150.42
3537-016	2	Non-Residential Property	125.00	2,495	1,557	0.86	0.32	8.64	3.00	1.50	44.22	2,864.52
3537-017	2	Non-Residential Property	25.00	2,500	4,092	0.86	0.85	1.73	3.00	1.50	15.48	1,002.42
3537-018	2	Non-Residential Property	25.00	2,495	5,910	0.86	1.22	1.73	3.00	1.50	17.16	1,111.73
3537-019	2	Non-Residential Property	25.00	2,500	5,560	0.86	1.15	1.73	3.00	1.50	16.84	1,091.09
3537-020	2	Non-Residential Property	25.00	2,500	7,326	0.86	1.52	1.73	3.00	1.50	18.49	1,197.76
3537-021	2	Residential Property (5+ Units)	25.00	2,500	7,168	0.86	1.49	1.73	2.00	1.50	12.23	792.15
3537-023	2	Non-Residential Property	37.00	3,698	7,195	1.28	1.49	2.56	3.00	1.50	23.96	1,552.17
3537-024	2	Non-Residential Property	38.00	2,648	7,944	0.91	1.65	2.63	3.00	1.50	23.34	1,512.01
3537-085	2	Residential Property (1-4 Units)	125.00	2,500	3,475	0.86	0.72	8.64	1.50	1.50	23.01	1,490.44
3537-086	2	Non-Residential Property	25.00	2,500	3,448	0.86	0.71	1.73	3.00	1.50	14.87	963.52
3537-087	2	Non-Residential Property	50.00	4,996	7,695	1.72	1.59	3.46	3.00	1.50	30.49	1,974.90
3537-088	2	Residential Property (1-4 Units)	25.00	2,500	3,960	0.86	0.82	1.73	1.50	1.50	7.68	497.22
3537-091	2	Non-Residential Property	55.00	6,875	4,265	2.37	0.88	3.80	3.00	1.50	31.76	2,057.39
3537-101	2	Non-Residential Property	6.69	669	1,589	0.23	0.33	0.46	3.00	1.50	4.60	298.15
3537-102	2	Residential Property (1-4 Units)	3.13	313	742	0.11	0.15	0.22	1.50	1.50	1.07	69.61
3537-103	2	Residential Property (1-4 Units)	2.98	298	707	0.10	0.15	0.21	1.50	1.50	1.02	66.33
3537-104	2	Residential Property (1-4 Units)	3.13	313	742	0.11	0.15	0.22	1.50	1.50	1.07	69.61
3537-105	2	Residential Property (1-4 Units)	2.98	298	707	0.10	0.15	0.21	1.50	1.50	1.02	66.33
3537-106	2	Residential Property (1-4 Units)	3.13	313	742	0.11	0.15	0.22	1.50	1.50	1.07	69.61
3537-107	2	Residential Property (1-4 Units)	2.98	298	707	0.10	0.15	0.21	1.50	1.50	1.02	66.33
3537-129	2	Residential Property (1-4 Units)	11.84	1,184	1,192	0.41	0.25	0.82	1.50	1.50	3.32	214.84
3537-130	2	Residential Property (1-4 Units)	13.16	1,316	1,325	0.45	0.27	0.91	1.50	1.50	3.69	238.81
3541-010	2	Non-Residential Property	235.00	13,650	5,508	4.71	1.14	16.25	3.00	1.50	99.45	6,441.85
3542-004	2	Non-Residential Property	25.00	2,500	7,500	0.86	1.55	1.73	3.00	1.50	18.65	1,208.27
3542-005	2	Non-Residential Property	25.00	2,500	4,956	0.86	1.03	1.73	3.00	1.50	16.28	1,054.61
3542-006	2	Non-Residential Property	50.00	5,000	12,490	1.72	2.59	3.46	3.00	1.50	34.97	2,264.93
3542-007	2	Non-Residential Property	25.00	2,500	4,725	0.86	0.98	1.73	3.00	1.50	16.07	1,040.65
3542-008	2	Non-Residential Property	25.00	2,500	2,375	0.86	0.49	1.73	3.00	1.50	13.87	898.71
3542-009	2	Non-Residential Property	50.00	6,303	-	2.17	-	3.46	3.00	1.50	25.34	1,641.49
3542-011	2	Non-Residential Property	25.00	4,000	4,750	1.38	0.98	1.73	3.00	1.50	18.42	1,192.96
3542-013	2	Residential Property (5+ Units)	25.00	4,265	6,719	1.47	1.39	1.73	2.00	1.50	13.78	892.35
3542-014	2	Non-Residential Property	25.00	3,994	15,976	1.38	3.31	1.73	3.00	1.50	28.88	1,870.44
3542-015	2	Non-Residential Property	25.00	3,267	10,868	1.13	2.25	1.73	3.00	1.50	22.98	1,488.82
3542-016	2	Non-Residential Property	25.00	2,609	2,400	0.90	0.50	1.73	3.00	1.50	14.07	911.17
3542-024A	2	Residential Property (1-4 Units)	25.00	3,123	3,400	1.08	0.70	1.73	1.50	1.50	7.90	511.62
3542-025	2	Non-Residential Property	100.00	12,497	12,336	4.31	2.56	6.92	3.00	1.50	62.02	4,017.15
3542-036	2	Non-Residential Property	28.77	3,179	-	1.10	-	1.99	3.00	1.50	13.89	899.52
3542-037	2	Residential Property (5+ Units)	26.00	2,265	5,190	0.78	1.08	1.80	2.00	1.50	10.96	710.18
3542-038	2	Residential Property (5+ Units)	30.06	1,894	4,140	0.65	0.86	2.08	2.00	1.50	10.77	697.64
3542-038A	2	Non-Residential Property	58.83	1,472	1,366	0.51	0.28	4.07	3.00	1.50	21.87	1,416.40
3542-040	2	Non-Residential Property	12.00	144	-	0.05	-	0.83	3.00	1.50	3.96	256.36
3542-041	2	Non-Residential Property	288.05	10,417	61,678	3.59	12.78	19.92	3.00	1.50	163.32	10,579.08
3542-049	2	Residential Property (1-4 Units)	11.88	1,291	1,115	0.45	0.23	0.82	1.50	1.50	3.37	218.26
3542-050	2	Residential Property (1-4 Units)	13.12	1,426	1,232	0.49	0.26	0.91	1.50	1.50	3.72	241.16

**CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT
ASSESSMENT ROLL
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APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
3542-061	2	Non-Residential Property	403.27	18,477	107,409	6.37	22.26	27.89	3.00	1.50	254.32	16,474.12
3542-062	2	Non-Residential Property	50.00	5,153	18,000	1.78	3.73	3.46	3.00	1.50	40.34	2,613.14
3542-063	2	Residential Property (1-4 Units)	4.98	888	1,232	0.31	0.26	0.34	1.50	1.50	2.04	131.99
3542-064	2	Residential Property (1-4 Units)	5.64	1,006	1,396	0.35	0.29	0.39	1.50	1.50	2.31	149.56
3542-065	2	Residential Property (1-4 Units)	5.75	1,026	1,424	0.35	0.30	0.40	1.50	1.50	2.36	152.56
3542-066	2	Residential Property (1-4 Units)	4.43	790	1,097	0.27	0.23	0.31	1.50	1.50	1.81	117.53
3542-067	2	Residential Property (1-4 Units)	2.36	420	583	0.14	0.12	0.16	1.50	1.50	0.96	62.46
3542-068	2	Residential Property (1-4 Units)	1.84	328	455	0.11	0.09	0.13	1.50	1.50	0.75	48.75
3543-001	2	Non-Residential Property	249.30	6,394	17,241	2.21	3.57	17.24	3.00	1.50	103.58	6,709.43
3543-003	2	Non-Residential Property	82.00	5,144	3,470	1.77	0.72	5.67	3.00	1.50	36.74	2,379.61
3543-003A	2	Non-Residential Property	58.00	5,797	9,600	2.00	1.99	4.01	3.00	1.50	36.00	2,331.75
3543-003B	2	Non-Residential Property	37.00	3,700	7,400	1.28	1.53	2.56	3.00	1.50	24.16	1,564.75
3543-004	2	Non-Residential Property	25.00	3,040	6,178	1.05	1.28	1.73	3.00	1.50	18.26	1,182.71
3543-005	2	Non-Residential Property	150.00	5,000	11,135	1.72	2.31	10.37	3.00	1.50	64.82	4,198.81
3543-006	2	Residential Property (1-4 Units)	25.00	2,495	2,140	0.86	0.44	1.73	1.50	1.50	6.82	442.00
3543-007	2	Residential Property (5+ Units)	25.00	2,500	5,865	0.86	1.22	1.73	2.00	1.50	11.42	739.68
3543-010	2	Non-Residential Property	125.00	12,120	24,240	4.18	5.02	8.64	3.00	1.50	80.31	5,202.22
3543-012	2	Non-Residential Property	50.00	4,996	8,635	1.72	1.79	3.46	3.00	1.50	31.36	2,031.68
3543-013	2	Residential Property (1-4 Units)	9.45	945	1,670	0.33	0.35	0.65	1.50	1.50	2.98	193.11
3543-014	2	Residential Property (1-4 Units)	9.56	956	1,690	0.33	0.35	0.66	1.50	1.50	3.02	195.43
3543-015	2	Residential Property (1-4 Units)	6.00	600	1,060	0.21	0.22	0.41	1.50	1.50	1.89	122.58
3543-025	2	Non-Residential Property	364.98	14,979	50,461	5.17	10.46	25.24	3.00	1.50	183.88	11,910.92
3543-026	2	Non-Residential Property	58.97	2,420	8,153	0.83	1.69	4.08	3.00	1.50	29.71	1,924.45
3543-027	2	Non-Residential Property	22.73	933	3,142	0.32	0.65	1.57	3.00	1.50	11.45	741.64
3543-028	2	Non-Residential Property	4.69	193	649	0.07	0.13	0.32	3.00	1.50	2.36	153.19
3544-059	2	Non-Residential Property	25.00	3,123	1,901	1.08	0.39	1.73	3.00	1.50	14.40	932.70
3544-060	2	Non-Residential Property	50.00	6,250	10,812	2.16	2.24	3.46	3.00	1.50	35.34	2,289.24
3544-062	2	Non-Residential Property	25.00	3,125	2,780	1.08	0.58	1.73	3.00	1.50	15.22	986.00
3544-063	2	Non-Residential Property	25.00	3,125	4,816	1.08	1.00	1.73	3.00	1.50	17.12	1,108.98
3544-064	2	Non-Residential Property	25.00	3,123	5,285	1.08	1.10	1.73	3.00	1.50	17.55	1,137.11
3544-065	2	Non-Residential Property	122.96	8,432	23,184	2.91	4.80	8.50	3.00	1.50	72.97	4,726.53
3544-067	2	Non-Residential Property	125.02	9,816	29,448	3.39	6.10	8.65	3.00	1.50	81.60	5,285.61
3544-070	2	Non-Residential Property	25.00	2,750	4,680	0.95	0.97	1.73	3.00	1.50	16.41	1,063.07
3544-071	2	Non-Residential Property	25.00	2,748	2,815	0.95	0.58	1.73	3.00	1.50	14.67	950.22
3558-035A	2	Non-Residential Property	25.00	3,680	4,137	1.27	0.86	1.73	3.00	1.50	17.35	1,123.76
3558-036	2	Non-Residential Property	91.55	2,512	6,495	0.87	1.35	6.33	3.00	1.50	38.44	2,490.14
3558-137	2	Non-Residential Property	28.53	2,309	8,155	0.80	1.69	1.97	3.00	1.50	20.07	1,299.93
3558-138	2	Residential Property (1-4 Units)	3.57	289	1,019	0.10	0.21	0.25	1.50	1.50	1.25	81.22
3558-139	2	Residential Property (1-4 Units)	3.73	302	1,067	0.10	0.22	0.26	1.50	1.50	1.31	85.04
3558-140	2	Residential Property (1-4 Units)	3.78	306	1,080	0.11	0.22	0.26	1.50	1.50	1.33	86.08
3558-141	2	Residential Property (1-4 Units)	3.46	280	988	0.10	0.20	0.24	1.50	1.50	1.22	78.75
3558-142	2	Residential Property (1-4 Units)	3.44	278	983	0.10	0.20	0.24	1.50	1.50	1.21	78.35
3558-143	2	Residential Property (1-4 Units)	2.72	220	778	0.08	0.16	0.19	1.50	1.50	0.96	62.01
3558-144	2	Residential Property (1-4 Units)	2.69	218	770	0.08	0.16	0.19	1.50	1.50	0.95	61.37
3558-145	2	Residential Property (1-4 Units)	3.46	280	990	0.10	0.21	0.24	1.50	1.50	1.22	78.90
3558-146	2	Residential Property (1-4 Units)	3.75	304	1,073	0.10	0.22	0.26	1.50	1.50	1.32	85.52
3558-147	2	Non-Residential Property	7.09	574	2,027	0.20	0.42	0.49	3.00	1.50	4.99	323.11
3558-148	2	Non-Residential Property	5.75	466	1,644	0.16	0.34	0.40	3.00	1.50	4.05	262.06
3558-149	2	Non-Residential Property	6.73	545	1,924	0.19	0.40	0.47	3.00	1.50	4.73	306.69
3558-150	2	Non-Residential Property	7.94	642	2,268	0.22	0.47	0.55	3.00	1.50	5.58	361.53
3558-151	2	Non-Residential Property	6.25	505	1,785	0.17	0.37	0.43	3.00	1.50	4.39	284.53
3558-152	2	Non-Residential Property	6.44	521	1,840	0.18	0.38	0.45	3.00	1.50	4.53	293.30
3559-001	2	Non-Residential Property	211.58	4,082	3,788	1.41	0.78	14.63	3.00	1.50	75.71	4,904.09
3559-002	2	Non-Residential Property	248.42	21,296	54,945	7.34	11.39	17.18	3.00	1.50	161.59	10,467.09
3559-005	2	Residential Property (1-4 Units)	25.00	2,495	5,325	0.86	1.10	1.73	1.50	1.50	8.31	538.20
3559-006	2	Residential Property (5+ Units)	27.50	2,748	4,866	0.95	1.01	1.90	2.00	1.50	11.57	749.66
3559-008	2	Non-Residential Property	155.00	5,492	7,094	1.89	1.47	10.72	3.00	1.50	63.37	4,104.97
3559-009	2	Non-Residential Property	75.00	9,130	9,130	3.15	1.89	5.19	3.00	1.50	46.02	2,981.09
3559-011A	2	Non-Residential Property	5.00	574	-	0.20	-	0.35	3.00	1.50	2.45	158.49
3559-012	2	Non-Residential Property	25.00	1,903	1,810	0.66	0.38	1.73	3.00	1.50	12.42	804.56
3559-012A	2	Residential Property (5+ Units)	25.25	1,698	3,240	0.59	0.67	1.75	2.00	1.50	9.01	583.58
3559-013	2	Non-Residential Property	111.00	7,046	21,138	2.43	4.38	7.68	3.00	1.50	65.19	4,222.57
3559-013A	2	Non-Residential Property	59.42	2,474	4,948	0.85	1.03	4.11	3.00	1.50	26.94	1,745.26

**CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT
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APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
3559-014	2	Non-Residential Property	231.54	4,268	8,536	1.47	1.77	16.01	3.00	1.50	86.63	5,611.90
3559-015	2	Non-Residential Property	15.90	1,749	2,400	0.60	0.50	1.10	3.00	1.50	9.90	641.21
3559-016	2	Non-Residential Property	31.79	3,496	5,967	1.21	1.24	2.20	3.00	1.50	20.88	1,352.71
3559-017	2	Non-Residential Property	50.00	5,497	13,326	1.90	2.76	3.46	3.00	1.50	36.52	2,365.39
3559-018	2	Non-Residential Property	25.00	2,748	4,566	0.95	0.95	1.73	3.00	1.50	16.30	1,055.98
3559-019	2	Non-Residential Property	27.67	3,040	4,399	1.05	0.91	1.91	3.00	1.50	17.43	1,129.01
3559-020	2	Residential Property (1-4 Units)	9.40	740	1,450	0.26	0.30	0.65	1.50	1.50	2.71	175.77
3559-021	2	Residential Property (1-4 Units)	10.19	803	1,572	0.28	0.33	0.70	1.50	1.50	2.94	190.56
3559-022	2	Residential Property (1-4 Units)	9.40	740	1,450	0.26	0.30	0.65	1.50	1.50	2.71	175.77
3559-023	2	Residential Property (1-4 Units)	8.33	827	1,542	0.29	0.32	0.58	1.50	1.50	2.66	172.12
3559-024	2	Residential Property (1-4 Units)	8.28	822	1,533	0.28	0.32	0.57	1.50	1.50	2.64	171.11
3559-025	2	Residential Property (1-4 Units)	8.39	833	1,552	0.29	0.32	0.58	1.50	1.50	2.67	173.23
3559-026	2	Residential Property (1-4 Units)	9.89	989	1,755	0.34	0.36	0.68	1.50	1.50	3.12	202.39
3559-027	2	Residential Property (1-4 Units)	9.26	926	1,643	0.32	0.34	0.64	1.50	1.50	2.93	189.47
3559-028	2	Residential Property (1-4 Units)	8.35	835	1,482	0.29	0.31	0.58	1.50	1.50	2.64	170.91
3560-005	2	Non-Residential Property	25.00	2,495	-	0.86	-	1.73	3.00	1.50	11.65	754.75
3560-006	2	Non-Residential Property	50.00	5,749	-	1.98	-	3.46	3.00	1.50	24.48	1,585.79
3560-007	2	Non-Residential Property	25.00	3,515	7,030	1.21	1.46	1.73	3.00	1.50	19.79	1,281.92
3560-008	2	Non-Residential Property	25.00	4,055	8,110	1.40	1.68	1.73	3.00	1.50	21.63	1,401.44
3560-009	2	Non-Residential Property	25.00	2,874	6,167	0.99	1.28	1.73	3.00	1.50	17.99	1,165.35
3560-010	2	Non-Residential Property	36.00	4,138	7,932	1.43	1.64	2.49	3.00	1.50	25.02	1,620.76
3560-011	2	Non-Residential Property	36.00	4,140	9,768	1.43	2.02	2.49	3.00	1.50	26.74	1,731.86
3560-012	2	Non-Residential Property	28.00	3,220	5,256	1.11	1.09	1.94	3.00	1.50	18.61	1,205.58
3560-013	2	Non-Residential Property	225.02	14,640	25,213	5.05	5.22	15.56	3.00	1.50	116.25	7,530.47
3560-015	2	Non-Residential Property	152.33	1,873	954	0.65	0.20	10.53	3.00	1.50	51.20	3,316.53
3560-031	2	Non-Residential Property	125.00	18,457	20,456	6.37	4.24	8.64	3.00	1.50	86.62	5,610.70
3560-053	2	Non-Residential Property	35.52	953	2,925	0.33	0.61	2.46	3.00	1.50	15.26	988.45
3560-054	2	Non-Residential Property	24.26	651	1,998	0.22	0.41	1.68	3.00	1.50	10.42	675.19
3560-055	2	Residential Property (1-4 Units)	14.34	385	1,181	0.13	0.24	0.99	1.50	1.50	3.08	199.55
3560-056	2	Residential Property (1-4 Units)	10.29	276	847	0.10	0.18	0.71	1.50	1.50	2.21	143.11
3560-057	2	Residential Property (1-4 Units)	12.86	345	1,059	0.12	0.22	0.89	1.50	1.50	2.76	178.94
3560-058	2	Residential Property (1-4 Units)	10.31	277	849	0.10	0.18	0.71	1.50	1.50	2.21	143.45
3560-059	2	Residential Property (1-4 Units)	13.60	365	1,120	0.13	0.23	0.94	1.50	1.50	2.92	189.24
3560-060	2	Residential Property (1-4 Units)	10.60	284	873	0.10	0.18	0.73	1.50	1.50	2.28	147.51
3560-061	2	Residential Property (1-4 Units)	14.34	385	1,181	0.13	0.24	0.99	1.50	1.50	3.08	199.55
3560-062	2	Residential Property (1-4 Units)	10.29	276	847	0.10	0.18	0.71	1.50	1.50	2.21	143.11
3560-063	2	Residential Property (1-4 Units)	12.86	345	1,059	0.12	0.22	0.89	1.50	1.50	2.76	178.94
3560-064	2	Residential Property (1-4 Units)	10.31	277	849	0.10	0.18	0.71	1.50	1.50	2.21	143.45
3560-065	2	Residential Property (1-4 Units)	13.60	365	1,120	0.13	0.23	0.94	1.50	1.50	2.92	189.24
3560-066	2	Residential Property (1-4 Units)	10.60	284	873	0.10	0.18	0.73	1.50	1.50	2.28	147.51
3560-067	2	Residential Property (1-4 Units)	14.05	377	1,157	0.13	0.24	0.97	1.50	1.50	3.02	195.49
3560-068	2	Residential Property (1-4 Units)	9.99	268	823	0.09	0.17	0.69	1.50	1.50	2.15	139.06
3560-069	2	Residential Property (1-4 Units)	12.86	345	1,059	0.12	0.22	0.89	1.50	1.50	2.76	178.94
3560-070	2	Residential Property (1-4 Units)	10.02	269	825	0.09	0.17	0.69	1.50	1.50	2.15	139.40
3560-071	2	Residential Property (1-4 Units)	13.25	356	1,091	0.12	0.23	0.92	1.50	1.50	2.85	184.34
3560-072	2	Residential Property (1-4 Units)	10.37	278	854	0.10	0.18	0.72	1.50	1.50	2.23	144.30
3560-073	2	Residential Property (1-4 Units)	13.59	365	1,119	0.13	0.23	0.94	1.50	1.50	2.92	189.07
3560-074	2	Residential Property (1-4 Units)	9.54	256	786	0.09	0.16	0.66	1.50	1.50	2.05	132.81
3560-075	2	Residential Property (1-4 Units)	9.58	257	789	0.09	0.16	0.66	1.50	1.50	2.06	133.31
3560-076	2	Residential Property (1-4 Units)	9.93	267	818	0.09	0.17	0.69	1.50	1.50	2.13	138.21
3561-008	2	Non-Residential Property	111.50	2,565	-	0.88	-	7.71	3.00	1.50	38.68	2,505.39
3561-009	2	Non-Residential Property	27.50	2,748	2,917	0.95	0.60	1.90	3.00	1.50	15.54	1,006.77
3561-010	2	Non-Residential Property	27.50	2,748	4,909	0.95	1.02	1.90	3.00	1.50	17.40	1,127.09
3561-011	2	Non-Residential Property	27.50	2,748	2,748	0.95	0.57	1.90	3.00	1.50	15.38	996.56
3561-012	2	Non-Residential Property	23.00	1,955	2,152	0.67	0.45	1.59	3.00	1.50	12.20	790.14
3561-013	2	Non-Residential Property	23.00	1,955	2,760	0.67	0.57	1.59	3.00	1.50	12.76	826.86
3561-014	2	Non-Residential Property	23.00	1,951	3,220	0.67	0.67	1.59	3.00	1.50	13.19	854.24
3561-015	2	Non-Residential Property	131.00	3,907	6,032	1.35	1.25	9.06	3.00	1.50	52.45	3,397.71
3562-001	2	Non-Residential Property	273.71	5,825	23,300	2.01	4.83	18.93	3.00	1.50	115.94	7,510.19
3562-003	2	Non-Residential Property	32.89	1,489	3,455	0.51	0.72	2.27	3.00	1.50	15.77	1,021.33
3562-004	2	Non-Residential Property	57.88	2,761	7,586	0.95	1.57	4.00	3.00	1.50	29.37	1,902.38
3562-006	2	Non-Residential Property	32.88	2,051	3,809	0.71	0.79	2.27	3.00	1.50	16.96	1,098.93
3562-007	2	Non-Residential Property	50.00	3,833	2,925	1.32	0.61	3.46	3.00	1.50	24.24	1,569.86

**CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT
ASSESSMENT ROLL
FISCAL YEAR 2020/21**

APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
3562-008	2	Non-Residential Property	25.00	2,474	3,247	0.85	0.67	1.73	3.00	1.50	14.65	948.76
3562-009	2	Non-Residential Property	25.00	3,009	10,312	1.04	2.14	1.73	3.00	1.50	22.06	1,429.30
3562-010	2	Non-Residential Property	25.00	2,739	4,625	0.94	0.96	1.73	3.00	1.50	16.34	1,058.64
3562-011	2	Non-Residential Property	37.50	3,855	3,375	1.33	0.70	2.59	3.00	1.50	20.80	1,347.29
3562-014	2	Non-Residential Property	25.00	2,247	6,741	0.77	1.40	1.73	3.00	1.50	17.55	1,136.99
3562-015	2	Non-Residential Property	226.88	7,087	13,000	2.44	2.69	15.69	3.00	1.50	93.72	6,070.85
3562-035	2	Non-Residential Property	62.50	5,625	3,826	1.94	0.79	4.32	3.00	1.50	31.75	2,056.40
3563-003	2	Residential Property (5+ Units)	25.00	2,000	4,665	0.69	0.97	1.73	2.00	1.50	10.16	657.84
3563-004	2	Residential Property (1-4 Units)	25.00	2,625	2,292	0.91	0.47	1.73	1.50	1.50	7.00	453.13
3563-005	2	Residential Property (1-4 Units)	25.00	3,249	2,562	1.12	0.53	1.73	1.50	1.50	7.61	492.65
3563-006	2	Residential Property (5+ Units)	25.00	3,249	7,200	1.12	1.49	1.73	2.00	1.50	13.02	843.63
3563-007	2	Residential Property (1-4 Units)	25.00	3,249	3,068	1.12	0.64	1.73	1.50	1.50	7.84	507.93
3563-008	2	Residential Property (5+ Units)	25.00	3,249	4,200	1.12	0.87	1.73	2.00	1.50	11.16	722.83
3563-009	2	Residential Property (1-4 Units)	25.00	2,996	2,320	1.03	0.48	1.73	1.50	1.50	7.30	472.62
3563-010	2	Residential Property (1-4 Units)	25.00	2,374	3,674	0.82	0.76	1.73	1.50	1.50	7.44	482.25
3563-011	2	Residential Property (5+ Units)	55.00	4,896	5,916	1.69	1.23	3.80	2.00	1.50	20.15	1,305.45
3563-014	2	Residential Property (1-4 Units)	40.00	5,196	2,863	1.79	0.59	2.77	1.50	1.50	11.59	750.78
3563-015A	2	Residential Property (1-4 Units)	14.90	1,920	1,680	0.66	0.35	1.03	1.50	1.50	4.59	297.37
3563-015B	2	Residential Property (1-4 Units)	20.06	2,617	1,819	0.90	0.38	1.39	1.50	1.50	6.00	388.67
3563-016	2	Residential Property (1-4 Units)	20.00	2,596	2,116	0.90	0.44	1.38	1.50	1.50	6.11	395.96
3563-017	2	Residential Property (5+ Units)	40.00	4,000	6,996	1.38	1.45	2.77	2.00	1.50	16.79	1,087.32
3563-022	1/2	Non-Residential Property	49.23	2,195	1,623	0.76	0.34	3.40	3.00	1.82	24.61	1,594.25
3563-023	1/2	Non-Residential Property	253.96	5,140	-	1.77	-	17.56	3.00	1.82	105.79	6,852.68
3563-026	2	Non-Residential Property	32.88	2,805	2,800	0.97	0.58	2.27	3.00	1.50	17.19	1,113.78
3563-027	2	Non-Residential Property	32.88	3,036	5,755	1.05	1.19	2.27	3.00	1.50	20.31	1,315.49
3563-028	2	Non-Residential Property	32.88	3,018	9,054	1.04	1.88	2.27	3.00	1.50	23.36	1,512.95
3563-029	2	Non-Residential Property	32.88	3,554	8,280	1.23	1.72	2.27	3.00	1.50	23.47	1,520.08
3563-030	2	Non-Residential Property	131.50	13,934	13,847	4.81	2.87	9.09	3.00	1.50	75.46	4,887.83
3563-034	2	Non-Residential Property	262.00	9,801	17,902	3.38	3.71	18.12	3.00	1.50	113.43	7,347.81
3563-036	1/2	Non-Residential Property	90.75	4,691	7,765	1.62	1.61	6.28	3.00	1.71	48.65	3,151.40
3563-037	2	Residential Property (1-4 Units)	48.12	1,083	1,850	0.37	0.38	3.33	1.50	1.50	9.19	595.33
3563-038	2	Non-Residential Property	39.85	897	1,532	0.31	0.32	2.76	3.00	1.50	15.22	986.00
3563-039	2	Residential Property (1-4 Units)	32.02	721	1,231	0.25	0.26	2.21	1.50	1.50	6.12	396.14
3563-040	2	Residential Property (1-4 Units)	13.08	1,700	1,350	0.59	0.28	0.90	1.50	1.50	3.98	258.04
3563-041	2	Residential Property (1-4 Units)	11.96	1,555	1,235	0.54	0.26	0.83	1.50	1.50	3.64	236.06
3563-042	2	Residential Property (1-4 Units)	12.50	1,313	1,348	0.45	0.28	0.86	1.50	1.50	3.59	232.67
3563-043	2	Residential Property (1-4 Units)	12.50	1,313	1,348	0.45	0.28	0.86	1.50	1.50	3.59	232.67
3563-044	1/2	Non-Residential Property	140.75	10,800	10,800	3.72	2.24	9.73	3.00	1.90	89.45	5,794.15
3564-049	2	Non-Residential Property	377.50	16,496	15,258	5.69	3.16	26.10	3.00	1.50	157.30	10,189.29
3564-074	2	Non-Residential Property	25.00	2,286	4,122	0.79	0.85	1.73	3.00	1.50	15.17	982.72
3564-075	2	Residential Property (1-4 Units)	25.00	2,287	2,375	0.79	0.49	1.73	1.50	1.50	6.77	438.65
3564-076	2	Residential Property (1-4 Units)	25.00	2,286	1,340	0.79	0.28	1.73	1.50	1.50	6.29	407.34
3564-077	2	Residential Property (1-4 Units)	25.00	2,286	3,152	0.79	0.65	1.73	1.50	1.50	7.13	462.06
3564-078	2	Non-Residential Property	25.00	2,286	3,149	0.79	0.65	1.73	3.00	1.50	14.26	923.95
3564-079	2	Residential Property (1-4 Units)	25.00	2,286	2,896	0.79	0.60	1.73	1.50	1.50	7.01	454.33
3564-080	2	Residential Property (5+ Units)	87.54	1,746	5,073	0.60	1.05	6.05	2.00	1.50	23.12	1,497.70
3564-080A	2	Residential Property (1-4 Units)	33.96	997	2,919	0.34	0.60	2.35	1.50	1.50	7.42	480.52
3564-090	2	Non-Residential Property	30.00	2,996	5,346	1.03	1.11	2.07	3.00	1.50	18.97	1,228.81
3564-092	2	Non-Residential Property	30.00	3,101	2,103	1.07	0.44	2.07	3.00	1.50	16.11	1,043.48
3564-093	2	Residential Property (5+ Units)	50.00	5,174	8,146	1.78	1.69	3.46	2.00	1.50	20.79	1,346.69
3564-095	2	Non-Residential Property	412.50	18,905	8,413	6.52	1.74	28.52	3.00	1.50	165.55	10,723.51
3564-162	2	Non-Residential Property	39.40	1,739	5,056	0.60	1.05	2.72	3.00	1.50	19.67	1,274.45
3564-163	2	Residential Property (1-4 Units)	5.36	237	688	0.08	0.14	0.37	1.50	1.50	1.34	86.71
3564-164	2	Residential Property (1-4 Units)	5.25	232	674	0.08	0.14	0.36	1.50	1.50	1.31	84.95
3564-165	2	Residential Property (1-4 Units)	6.48	286	831	0.10	0.17	0.45	1.50	1.50	1.62	104.73
3564-166	2	Residential Property (1-4 Units)	6.07	268	779	0.09	0.16	0.42	1.50	1.50	1.52	98.18
3564-167	2	Residential Property (1-4 Units)	6.47	285	830	0.10	0.17	0.45	1.50	1.50	1.61	104.61
3564-168	2	Residential Property (1-4 Units)	5.37	237	689	0.08	0.14	0.37	1.50	1.50	1.34	86.84
3564-169	2	Residential Property (1-4 Units)	5.54	245	711	0.08	0.15	0.38	1.50	1.50	1.38	89.61
3564-170	2	Residential Property (1-4 Units)	7.46	329	957	0.11	0.20	0.52	1.50	1.50	1.86	120.61
3564-171	2	Residential Property (1-4 Units)	6.25	276	802	0.10	0.17	0.43	1.50	1.50	1.56	101.08
3564-172	2	Residential Property (1-4 Units)	7.64	337	980	0.12	0.20	0.53	1.50	1.50	1.91	123.51
3564-173	2	Residential Property (1-4 Units)	5.39	238	692	0.08	0.14	0.37	1.50	1.50	1.35	87.21

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APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
3564 -174	2	Residential Property (1-4 Units)	7.58	335	973	0.12	0.20	0.52	1.50	1.50	1.89	122.63
3564 -175	2	Residential Property (1-4 Units)	7.61	336	977	0.12	0.20	0.53	1.50	1.50	1.90	123.13
3564 -176	2	Residential Property (1-4 Units)	10.75	474	1,379	0.16	0.29	0.74	1.50	1.50	2.68	173.80
3564 -177	2	Residential Property (1-4 Units)	5.39	238	691	0.08	0.14	0.37	1.50	1.50	1.34	87.09
3564 -178	2	Residential Property (1-4 Units)	7.45	329	956	0.11	0.20	0.52	1.50	1.50	1.86	120.49
3564 -179	2	Residential Property (1-4 Units)	12.56	554	1,612	0.19	0.33	0.87	1.50	1.50	3.14	203.17
3564 -180	2	Residential Property (1-4 Units)	7.41	327	951	0.11	0.20	0.51	1.50	1.50	1.85	119.86
3582 -015	1	Residential Property (1-4 Units)	125.00	2,500	5,166	0.86	1.07	8.64	1.50	2.25	35.70	2,312.26
3582 -016	1	Residential Property (1-4 Units)	25.00	2,500	3,224	0.86	0.67	1.73	1.50	2.25	11.00	712.49
3582 -017	1	Residential Property (1-4 Units)	25.00	2,495	2,303	0.86	0.48	1.73	1.50	2.25	10.35	670.39
3582 -018	1	Residential Property (1-4 Units)	25.00	2,500	2,184	0.86	0.45	1.73	1.50	2.25	10.27	665.38
3582 -019	1	Residential Property (1-4 Units)	25.00	2,495	1,266	0.86	0.26	1.73	1.50	2.25	9.62	623.41
3582 -020	1	Residential Property (1-4 Units)	25.00	2,500	2,148	0.86	0.45	1.73	1.50	2.25	10.25	663.75
3582 -021	1	Residential Property (1-4 Units)	25.00	2,500	1,513	0.86	0.31	1.73	1.50	2.25	9.80	634.98
3582 -022	1	Residential Property (1-4 Units)	25.00	2,495	1,757	0.86	0.36	1.73	1.50	2.25	9.97	645.66
3582 -024	1	Residential Property (1-4 Units)	125.00	2,495	4,950	0.86	1.03	8.64	1.50	2.25	35.54	2,302.10
3582 -052	1	Non-Residential Property	25.00	2,495.00	3,388	0.86	0.70	1.73	3.00	2.25	22.22	1,439.09
3582 -053	1	Non-Residential Property	25.00	2,495.00	4,840	0.86	1.00	1.73	3.00	2.25	24.25	1,570.65
3582 -054	1	Non-Residential Property	25.00	2,500.00	2,765	0.86	0.57	1.73	3.00	2.25	21.36	1,383.40
3582 -055	1	Non-Residential Property	25.00	2,495.00	4,682	0.86	0.97	1.73	3.00	2.25	24.03	1,556.33
3582 -056	1	Non-Residential Property	25.00	2,495.00	3,975	0.86	0.82	1.73	3.00	2.25	23.04	1,492.27
3582 -057	1	Non-Residential Property	172.50	7,248.00	21,744	2.50	4.51	11.93	3.00	2.25	127.80	8,278.73
3582 -058	1	Non-Residential Property	24.00	2,395.00	3,196	0.83	0.66	1.66	3.00	2.25	21.25	1,376.38
3582 -061	1	Non-Residential Property	25.00	3,125.00	3,584	1.08	0.74	1.73	3.00	2.25	23.96	1,551.85
3582 -062	1	Non-Residential Property	25.00	3,125.00	5,556	1.08	1.15	1.73	3.00	2.25	26.72	1,730.52
3582 -066	1	Non-Residential Property	27.25	2,180.00	2,160	0.75	0.45	1.88	3.00	2.25	20.82	1,348.36
3582 -071	1	Non-Residential Property	125.00	2,495.00	4,964	0.86	1.03	8.64	3.00	2.25	71.10	4,605.47
3582 -072	1	Non-Residential Property	25.00	2,495.00	4,683	0.86	0.97	1.73	3.00	2.25	24.03	1,556.42
3582 -073	1	Non-Residential Property	25.00	2,495.00	4,000	0.86	0.83	1.73	3.00	2.25	23.07	1,494.54
3582 -074	1	Non-Residential Property	25.00	2,495.00	5,776	0.86	1.20	1.73	3.00	2.25	25.56	1,655.45
3582 -075	1	Non-Residential Property	25.00	2,495.00	3,020	0.86	0.63	1.73	3.00	2.25	21.70	1,405.75
3582 -076	1	Non-Residential Property	23.00	2,300.00	1,824	0.79	0.38	1.59	3.00	2.25	18.64	1,207.51
3582 -077	1	Residential Property (5+ Units)	27.00	2,461	5,400	0.85	1.12	1.87	2.00	2.25	17.26	1,117.82
3582 -077A	1	Residential Property (5+ Units)	166.25	6,843	19,080	2.36	3.95	11.50	2.00	2.25	80.15	5,191.54
3582 -085	1	Non-Residential Property	99.75	15,489.00	22,243	5.34	4.61	6.90	3.00	2.25	113.73	7,366.95
3582 -087	1	Non-Residential Property	25.00	8,433.00	-	2.91	-	1.73	3.00	2.25	31.30	2,027.52
3582 -103	1	Non-Residential Property	73.50	9,100.00	13,325	3.14	2.76	5.08	3.00	2.25	74.13	4,801.84
3582 -104	1	Non-Residential Property	22.08	1,766.67	1,590	0.61	0.33	1.53	3.00	2.25	16.64	1,078.17
3582 -105	1	Non-Residential Property	11.39	911.11	820	0.31	0.17	0.79	3.00	2.25	8.58	556.04
3582 -106	1	Non-Residential Property	14.53	1,162.22	1,046	0.40	0.22	1.00	3.00	2.25	10.95	709.29
3582 -111	1	Non-Residential Property	36.16	723.14	1,319	0.25	0.27	2.50	3.00	2.25	20.41	1,321.78
3582 -112	1	Residential Property (1-4 Units)	43.37	867	1,582	0.30	0.33	3.00	1.50	2.25	12.24	792.67
3582 -113	1	Residential Property (1-4 Units)	45.48	910	1,659	0.31	0.34	3.14	1.50	2.25	12.83	831.25
3582 -114	1	Residential Property (1-4 Units)	12.92	1,292	1,750	0.45	0.36	0.89	1.50	2.25	5.74	372.12
3582 -115	1	Residential Property (1-4 Units)	12.08	1,208	1,635	0.42	0.34	0.84	1.50	2.25	5.37	347.67
3583 -001	1	Non-Residential Property	100.00	1,873.00	3,184	0.65	0.66	6.92	3.00	2.25	55.49	3,594.50
3583 -056	1	Non-Residential Property	25.00	2,374.00	4,375	0.82	0.91	1.73	3.00	2.25	23.32	1,510.27
3583 -057	1	Non-Residential Property	25.00	2,374.00	6,160	0.82	1.28	1.73	3.00	2.25	25.81	1,672.00
3583 -058	1	Non-Residential Property	25.00	2,375.00	2,855	0.82	0.59	1.73	3.00	2.25	21.19	1,372.70
3583 -059	1	Non-Residential Property	49.00	6,124.00	14,985	2.11	3.11	3.39	3.00	2.25	58.09	3,762.71
3583 -061	1	Non-Residential Property	25.00	3,123.00	2,750	1.08	0.57	1.73	3.00	2.25	22.79	1,475.98
3583 -062	1	Non-Residential Property	37.00	4,621.00	2,975	1.59	0.62	2.56	3.00	2.25	32.19	2,085.08
3583 -063	1	Non-Residential Property	37.00	4,625.00	5,920	1.60	1.23	2.56	3.00	2.25	36.32	2,352.52
3583 -064	1	Non-Residential Property	24.00	2,988.00	3,736	1.03	0.77	1.66	3.00	2.25	23.38	1,514.72
3583 -065	1	Non-Residential Property	25.00	3,123.00	3,658	1.08	0.76	1.73	3.00	2.25	24.06	1,558.25
3583 -066	1	Non-Residential Property	25.00	3,123.00	4,530	1.08	0.94	1.73	3.00	2.25	25.28	1,637.26
3583 -069	1	Non-Residential Property	25.00	3,125.00	4,370	1.08	0.91	1.73	3.00	2.25	25.06	1,623.06
3583 -070	1	Non-Residential Property	24.00	2,996.00	5,340	1.03	1.11	1.66	3.00	2.25	25.65	1,661.26
3583 -071	1	Non-Residential Property	60.00	4,500.00	4,788	1.55	0.99	4.15	3.00	2.25	45.18	2,926.53
3583 -072	1	Non-Residential Property	115.00	3,000.00	5,350	1.03	1.11	7.95	3.00	2.25	68.15	4,414.23
3583 -073	1	Non-Residential Property	25.00	2,500.00	657	0.86	0.14	1.73	3.00	2.25	18.41	1,192.40
3583 -074	1	Non-Residential Property	25.00	2,495.00	3,735	0.86	0.77	1.73	3.00	2.25	22.70	1,470.53
3583 -076	1	Non-Residential Property	25.00	2,491.00	2,155	0.86	0.45	1.73	3.00	2.25	20.48	1,326.77

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APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
3583 -077	1	Non-Residential Property	25.00	1,875.00	1,932	0.65	0.40	1.73	3.00	2.25	18.74	1,213.68
3583 -078	1	Non-Residential Property	25.00	1,873.00	3,458	0.65	0.72	1.73	3.00	2.25	20.87	1,351.64
3583 -079	1	Non-Residential Property	25.00	1,875.00	3,750	0.65	0.78	1.73	3.00	2.25	21.28	1,378.40
3583 -080	1	Non-Residential Property	25.00	1,873.00	4,276	0.65	0.89	1.73	3.00	2.25	22.01	1,425.75
3583 -081	1	Non-Residential Property	25.00	1,873.00	3,845	0.65	0.80	1.73	3.00	2.25	21.41	1,386.70
3583 -082	1	Non-Residential Property	25.50	1,886.00	4,286	0.65	0.89	1.76	3.00	2.25	22.29	1,443.74
3583 -084	1	Non-Residential Property	25.00	1,875.00	2,100	0.65	0.44	1.73	3.00	2.25	18.97	1,228.90
3583 -086	1	Residential Property (1-4 Units)	22.00	2,200	2,420	0.76	0.50	1.52	1.50	2.25	9.39	608.10
3583 -087	1	Non-Residential Property	25.00	1,873.00	3,750	0.65	0.78	1.73	3.00	2.25	21.27	1,378.10
3583 -093	1	Non-Residential Property	74.00	8,898.00	14,692	3.07	3.04	5.12	3.00	2.25	75.80	4,910.36
3583 -104	1	Residential Property (1-4 Units)	12.00	1,200	1,909	0.41	0.40	0.83	1.50	2.25	5.53	358.39
3583 -105	1	Non-Residential Property	16.00	1,599.91	2,545	0.55	0.53	1.11	3.00	2.25	14.75	955.59
3583 -118	1	Non-Residential Property	9.15	911.83	1,997	0.31	0.41	0.63	3.00	2.25	9.19	595.06
3583 -119	1	Residential Property (1-4 Units)	7.93	790	1,730	0.27	0.36	0.55	1.50	2.25	3.98	257.75
3583 -120	1	Residential Property (1-4 Units)	7.93	790	1,730	0.27	0.36	0.55	1.50	2.25	3.98	257.75
3583 -123	1	Residential Property (1-4 Units)	12.69	965	1,216	0.33	0.25	0.88	1.50	2.25	4.93	319.63
3583 -124	1	Residential Property (1-4 Units)	11.81	898	1,132	0.31	0.23	0.82	1.50	2.25	4.59	297.55
3583 -125	1	Residential Property (1-4 Units)	11.93	895	874	0.31	0.18	0.82	1.50	2.25	4.44	287.35
3583 -126	1	Residential Property (1-4 Units)	13.07	980	958	0.34	0.20	0.90	1.50	2.25	4.86	314.96
Totals			25,422.52	1,699,201	2,827,932	586.00	586.00	1,758.00			12,649.67	\$819,403.41

12. REFERENCES

Beutz v. County of Riverside, 109 Cal. Rptr. 3d 851 (Cal. Ct. App. 2010)

Bonander v. Town of Tiburon, 147 Cal. App. 4th 1116 (Cal. Ct. App. 2007)

Davis, Stacy C. and Robert G. Boundy. "Transportation Energy Data Book: Edition 37." Prepared by the Oak Ridge National Laboratory for the Vehicle Technologies Office, Office of Energy Efficiency and Renewable Energy, U.S. Department of Energy, 2019.

Ellicott, Stanley and Lisa Pagan. "Impact Analysis of San Francisco's Property & Business Improvement Districts (CBDs/BIDs)." San Francisco Office of Economic and Workforce Development, Fall 2012.

Golden Hill Neighborhood Assn. v. City of San Diego CA4/1, D062203 (Cal. Ct. App. 2013)

Manteca Unified School District v. Reclamation District No. 17 et al, C077906 (Cal. Ct. App. 2017)

Stockman, Melinda. "A Walk in San Francisco: A Pedestrian Study of 9th and Irving and Upper Market/Castro." Planning Department of the City and County of San Francisco, Summer 2008.

"Trip Generation Manual, 9th Edition." Volume 2: Data, Volume 3: Data. Washington, D.C.: Institute of Transportation Engineers, 2012.

Vilnai-Yavetz, Iris and Shaked Gilboa. "The Effect of Servicescape Cleanliness on Customer Reactions." *Services Marketing Quarterly*, 31:2, 213-234, 2010.

13. APPENDIX

The following page contains the appendix referenced in this report.

APPENDIX A

The following shows the details of the ADT figures used in Section 7.2.2.

Description / ITE Code	ADT per 1,000 sq ft of Building
Movie Theater without matinee 443	78.06
General Office 710	11.01
Single Tenant Office Bldg 715	11.57
Medical Dental Office 720	36.13
Health Club 492	32.93
Government Office Building 730	68.93
Free-Standing Discount Superstore 813	53.13
Free-Standing Discount Store 815	57.24
Shopping Center 820	42.94
Quality Restaurant 931	89.95
High Turnover/Sit Down Rest 932	127.15
Supermarket 850	102.24
Discount Club 857	41.80
Electronics Superstore 863	45.04
Apparel Store 876	66.40
Drugstore without Drive-Thru 880	90.06
Recreational Com. Center 495	22.88
Walk-in Bank 911	156.48
Average Non-Residential	63.00

Description / ITE Code	ADT per 1,000 sq ft of Building
Church 560	9.11
Synagogue 561	10.64
Average Philanthropic/Religious/Charitable	9.88

Description / ITE Code	ADT per Dwelling Unit
Apartment 220	6.65
High Rise Apartment 222	4.20
Residential Condo/Townhouse 230	5.81
High Rise Residential Condo 232	4.18
Average Residential	5.21



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 "Castro 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 XIII D 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 14, 2020 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 "Castro Community Benefit District". The annual assessments would last for 15 years (July 1, 2020 – June 30, 2035) the services, activities, and improvements will be implemented through December 31, 2035. The boundaries of Castro Community Benefit District are described in the enclosed Resolution passed by the Board of Supervisors.
- The Castro Community Benefit District will fund the following services, activities, and improvements:
 - 1) Clean Services
 - 2) Landscaping
 - 3) Marketing
 - 4) Administration and Contingency
- Examples of services, activities, and improvements to be funded under the budget category "Clean Services" include: sidewalk cleaning, sidewalk pressure washing, trash collection, graffiti removal, and a cleaning dispatch service phone number.



- Examples of services, activities, and improvements to be funded under the budget category “Landscaping” include: maintenance of landscaping within public plaza, new plantings, and new planters.
- Examples of services, activities, and improvements to be funded under the budget category “Marketing” include: marketing and communications services to improve the District’s image and visibility, corridor and event promotions, branding, and destination marketing.
- Examples of services, activities, and improvements to be funded under the budget category “Administration and Contingency” include: a professional staff to properly manage programs, communicate with stakeholders, to provide leadership, and represent the community with one clear voice. Also included are office expenses, professional services, organizational expenses such as insurance, the cost to conduct a yearly financial review, and other services related to organizational activities.

The proposed fiscal year 2020-2021 assessment for your parcel is «Voter_Proportional».

The duration of the assessment district is 15 ½ years, the authority to levy assessments on your property would be fifteen (15) years (July 1, 2020 – June 30, 2035) with services to be implemented January 1, 2021 through December 31, 2035. Castro 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 2034-2035. 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 15 would be subject to annual adjustment by an amount not to exceed the change in the Consumer Price Index for All Urban Consumers in the San Francisco-Oakland-San Jose Consolidated Metropolitan Statistical Area or 5%, whichever is less. 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 \$819,403.41 in the first year. The maximum amount assessed to the entire assessment district over the life of the district (*assuming an annual CPI adjustment of 5% in years 2 through 15*) would be a maximum of \$17,681,548.54. The maximum amount assessed to the entire assessment district for each of the fifteen 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 NOT INCREASE MORE THAN 5% IF THE CPI ANNUAL INCREASE IS MORE THAN 5%.



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

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

Step 1) Calculate Lot Factor

Parcel Lot Square Footage (SF) / District Average Lot SF (2,900 sf) = **Parcel Lot Factor**

Step 2) Calculate Building Factor

Parcel Building SF / District Average Building SF (4,826 sf) = **Parcel Building Factor**

Step 3) Calculate Frontage Factor



Parcel’s Linear Frontage in Feet / District’s Average Linear Frontage in Feet (43 feet) = **Parcel’s Frontage Factor**

Step 4) Determine Land Use Benefit Points

Land Use Type	Aesthetic Benefit Points	Economic Benefit Points	Total Land Use Benefit Points
Non-Residential Property	1.00	2.00	3.00
Residential Property (5+ Units)	1.00	1.00	2.00
Residential Property (1-4 Units)	1.00	0.50	1.50
Non-Profit Property	1.00	0.00	1.00

Step 5) Determine Zone Factor

Zone Type	Zone Factor Points
Zone 1	2.25
Zone 2	1.50
Zone 3	1.00

Step 6) Add Lot Factor + Building Factor + Frontage Factor

Step 7) Multiply result of Step 6 by Land Use Benefit Points

Step 8) Multiply result of Step 7 by Zone Factor to determine Special Benefit Points

Step 9) Multiply Parcel Special Benefit Points by \$64.78 to determine assessment

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.org.



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 14, 2020 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 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 14, 2020. 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; or
 - 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) 554-4342.

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 “Castro 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



**Ballot on Assessment for the renewal and expansion of the
property-based business improvement district known as the
“Castro Community Benefit District”**

«Barcode»

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

Property Owner’s Name: _____

Property Owner’s Address: _____

Proposed Assessment for this Parcel Beginning 2020-2021 Fiscal Year: _____ of Total: \$ _____

Proposed Range or Inflation Adjustment Formula: The City will calculate each parcel’s assessment using a formula based on the following parcel characteristics: parcel square footage, building square footage, linear street frontage, land use, and service zone. The assessment may be updated if the parcel characteristics change. In addition, assessments may also increase based on the change in the Consumer Price Index for All Urban Consumers in the San Francisco-Oakland-San Jose Consolidated Metropolitan Statistical Area or by 5%, whichever is less.

Instructions for Completing and Delivering this Ballot

*To express your view on the proposed assessment and the proposed range or inflation 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 inflation adjustment formula described above.

_____ No, I do not approve the proposed annual assessment, on the parcel identified in this ballot, nor the inflation 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 _____
San Francisco, CA 94142-2189

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 14, 2020. Ballots received after that time will only be counted if the Board elects to continue public comment until a later date.

BOARD of SUPERVISORS



City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. 554-5184
Fax No. 554-5163
TDD/TTY No. 554-5227

MEMORANDUM

TO: Ben Rosenfield, City Controller, Office of the Controller
Joaquin Torres, Director, Office of Economic and Workforce Development
John Arntz, Director, Department of Elections

FROM: John Carroll, Assistant Clerk, Government Audit and Oversight
Committee, Board of Supervisors

DATE: April 22, 2020

SUBJECT: LEGISLATION INTRODUCED

The Board of Supervisors' Government Audit and Oversight Committee has received the following proposed legislation, introduced by Supervisor Mandelman on April 14, 2020:

File No. 200379

Resolution declaring the intention of the Board of Supervisors to renew and expand a property-based business improvement district known as the "Castro Community Benefit District" and 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 14, 2020, at 3:00 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.

If you have any comments or reports to be included with the file, please forward them to me at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102.

c: Todd Rydstrom, Office of the Controller
J'Wel Vaughan, Office of Economic and Workforce
Development Lisa Pagan, Office of Economic and Workforce
Development Chris Corgas, Office of Economic and Workforce
Development Cuong Quach, Department of Elections

BOARD of SUPERVISORS



City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. 554-5184
Fax No. 554-5163
TDD/TTY No. 554-5227

MEMORANDUM

TO: Regina Dick-Endrizzi, Director
Small Business Commission, City Hall, Room 448
FROM: John Carroll, Assistant Clerk, Government Audit and Oversight Committee,
Board of Supervisors
DATE: April 22, 2020
SUBJECT: REFERRAL FROM BOARD OF SUPERVISORS
Government Audit and Oversight Committee

The Board of Supervisors' Government Audit and Oversight Committee has received the following legislation, which is being referred to the Small Business Commission for comment and recommendation. The Commission may provide any response it deems appropriate within 12 days from the date of this referral.

File No. 200379

Resolution declaring the intention of the Board of Supervisors to renew and expand a property-based business improvement district known as the "Castro Community Benefit District" and 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 14, 2020, at 3:00 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.

Please return this cover sheet with the Commission's response to me at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, California 94102.

RESPONSE FROM SMALL BUSINESS COMMISSION - Date: _____

- No Comment
Recommendation Attached

Chairperson, Small Business Commission



CITY AND COUNTY OF SAN FRANCISCO
LONDON BREED, MAYOR

OFFICE OF SMALL BUSINESS
REGINA DICK-ENDRIZZI, DIRECTOR

April 24, 2020

Ms. Angela Calvillo, Clerk of the Board
City Hall Room 244
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4689

RE: BOS File No. 200379 – Resolution of Intention – Renewal and Expansion – Castro Community Benefit District

Small Business Commission Recommendation to the Board of Supervisors: **None.**

Dear Ms. Calvillo,

The Small Business Commission (the SBC or the Commission) will not hear this item. The Commission appreciates that it was referred for their review. However, recognizing that immediate community input is of the utmost importance, as a matter of practice the SBC does not weigh in on specific applications for Community Benefit District status. Rather, the Commission may contemplate generally on the citywide impacts of the Community Benefit District program as a whole.

Thank you for considering the Commission's comments. Please feel free to contact me should you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Regina Dick-Endrizzi".

Regina Dick-Endrizzi
Director, Office of Small Business

cc: Rafael Mandelman, Member, Board of Supervisors
Sophia Kittler, Mayor's Liaison to the Board of Supervisors
Lisa Pagan, Office of Economic and Workforce Development
John Carroll, Clerk, Government Audit and Oversight Committee

Introduction Form

By a Member of the Board of Supervisors or Mayor

Time stamp
or meeting date

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

- 1. For reference to Committee. (An Ordinance, Resolution, Motion or Charter Amendment).
- 2. Request for next printed agenda Without Reference to Committee.
- 3. Request for hearing on a subject matter at Committee.
- 4. Request for letter beginning : "Supervisor inquiries"
- 5. City Attorney Request.
- 6. Call File No. from Committee.
- 7. Budget Analyst request (attached written motion).
- 8. Substitute Legislation File No.
- 9. Reactivate File No.
- 10. Topic submitted for Mayoral Appearance before the BOS on

Please check the appropriate boxes. The proposed legislation should be forwarded to the following:

- Small Business Commission
- Youth Commission
- Ethics Commission
- Planning Commission
- Building Inspection Commission

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

Sponsor(s):

Subject:

The text is listed:

Resolution declaring the intention of the Board of Supervisors to renew and expand a property-based business improvement district known as the "Castro Community Benefit District" and 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 14, 2020 at 3:00 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: