File No. 260468

Committee Item No. ______
Board Item No. 54

COMMITTEE/BOARD OF SUPERVISORS

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Prepared by: Jocelyn Wong **Date:** July 17, 2026
Prepared by: ______ **Date:** ______

[Resolution to Establish - Downtown Community Benefit District]

Resolution to establish the property-based business improvement district known as the "Downtown Community Benefit District," ordering the levy and collection of assessments against property located in that district for 10 years commencing with Fiscal Year 2026-2027, subject to conditions as specified, and making environmental findings.

WHEREAS, Pursuant to the Property and Business Improvement Law of 1994, California Streets and Highways Code, Sections 36600 *et seq*. ("1994 Act"), as augmented by Article 15 of the San Francisco Business and Tax Regulations Code ("Article 15"), collectively, the "Business Assessment Law," the Board of Supervisors adopted Resolution No. 295-26, entitled "Resolution declaring the intention of the Board of Supervisors to renew and expand the property-based business improvement district, known as the Downtown Community Benefit District (District), and to levy a multi-year assessment on all parcels in the District; approving the management district plan and engineer's report and proposed boundaries map for the District; ordering and setting a time and place for a public hearing of the Board of Supervisors, sitting as a Committee of the Whole, on July 21, 2026 at 3:00 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" (the "Resolution of Intention," (Board File No. 260466); and

WHEREAS, The Resolution of Intention to renew and expand the Downtown Community Benefit District (the "Downtown CBD" or ""District"), among other things, approved the Downtown CBD Management District Plan (the "District Management Plan"), a detailed

District Assessment Engineer's Report, a Boundaries Map, and the form of the Notice of Public Hearing and Assessment Ballot Proceeding, that are all on file with the Clerk of the Board of Supervisors in File No. 260466; and

WHEREAS, The Board of Supervisors caused notice of a public hearing concerning the proposed renewal and expansion of the Downtown CBD, and the proposed levy of assessments against property located within the District for a period of 10 years, from Fiscal Years ("FYs") 2026-2027 through 2035-2036; and

WHEREAS, The Board of Supervisors has caused ballots to be mailed to the record owner of each parcel proposed to be assessed within the District, as required by law; and,

WHEREAS, A District Management Plan was filed with the Board on April 28, 2026, containing information about the proposed district and assessments, as required by California Streets and Highways Code § 36622; and

WHEREAS, A detailed Engineer's Report dated April 2026 was filed with the Clerk of the Board on April 28, 2026, as prepared by Terrance E. Lowell, State of California, Registered Professional Engineer, No. 13398, entitled "Downtown Community Benefit District Engineer's Report," supporting the assessments within the proposed District; and

WHEREAS, A Proposed Boundaries Map was submitted to the Clerk of the Board of Supervisors pursuant to California Streets and Highways Code Section 3110 on April 28, 2026; and

WHEREAS, A public hearing concerning the proposed formation of the Downtown CBD and the proposed levy of assessments within such District was held pursuant to the notice on July 21, 2026, at 3:00 p.m., in the Board's Legislative Chambers located on the Second Floor of City Hall, 1 Dr. Carlton B. Goodlett Place, San Francisco, California; and

WHEREAS, At the public hearing, the testimony of all interested persons for or against the proposed expansion and renewal of the District, the levy of assessments on property within the District, the extent of the District, and the furnishing of specified types of improvements, services and activities within the District, was heard and considered, and a full, fair and complete meeting and hearing was held; and

WHEREAS, The Board of Supervisors heard and considered all objections or protests to the proposed assessments and the Director of the Department of Elections tabulated the assessment ballots submitted and not withdrawn, in support of or in opposition to the proposed assessments, and the Clerk of the Board determined that a majority of the ballots cast (weighted according to the proportional financial obligations of the property) by the owners of record of the property located within the proposed District did not oppose establishing the proposed District; and

WHEREAS, The public interest, convenience and necessity require the establishment of the renewed and expanded District; and

WHEREAS, In the opinion of the Board of Supervisors, the property within the District will be specially benefited by the improvements, services and activities funded by the assessments; and no assessment has been imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel; now, therefore, be it

RESOLVED, That the Board of Supervisors declares as follows:

Section 1. MANAGEMENT DISTRICT PLAN, DISTRICT ASSESSMENT ENGINEER'S REPORT, AND BOUNDARIES MAP. The Board hereby approves the April 2026 Management District Plan and April 2026 District Assessment Engineer's Report, including the estimates of the costs of the property-related services, activities and improvements set forth in the plan, and the assessment of said costs on the properties that will specially benefit from such services, activities and improvements. The Board also hereby approves the April 2026 Boundaries, showing the exterior boundaries of the District, and ratifies and approves the Assessment Ballot and the City's use of such ballot, which Assessment Ballot is on file with the Clerk of the Board of Supervisors in File No. 260466 and is hereby declared to be a part of the Resolution as if set forth fully herein. A copy of the April 2026 Management District Plan, the District Assessment Engineer's Report, and the Boundaries Map are on file with the Clerk of the Board of Supervisors in File No. 260468 which is hereby declared to be a part of this Resolution as if set forth fully herein.

Section 2. FINDING OF NO MAJORITY PROTEST. The Board of Supervisors hereby finds that a majority protest does not exist as defined in Section 4(e) of Article XIIID of the California Constitution and Section 53753 of the California Government Code with respect to the formation of the Downtown Community Benefit District. All objections or protests both written and oral, are hereby duly overruled.

Section 3. ESTABLISHMENT OF DISTRICT. Pursuant to the 1994 Act and Article 15, the property-based business improvement district designated as the "Downtown Community Benefit District" is hereby established.

Section 4. DESCRIPTION OF DISTRICT. The Downtown Community Benefit District shall include all parcels of real property within the district. The proposed District contains approximately 840 identified parcels located on approximately 70 whole or partial blocks.

The Downtown CBD generally comprises those properties from:

- Kearny Street from Market Street to Sacramento Street
- Montgomery Street from Sacramento Street to Broadway
- Broadway from Montgomery Street to Front Street
- Jackson Street from Columbus Avenue to Front Street
- Washington Street from Montgomery Street to The Embarcadero
- The Embarcadero from Broadway to Howard Street

- Market Street from Kearny Street to The Embarcadero
- Howard Street from The Embarcadero to Spear Street
- Spear Street from Howard to Market Street

Reference should be made to the detailed maps and the lists of parcels identified by Assessor Parcel Number that are contained in the April 2026 Management District Plan, in order to determine which specific parcels are included in the Downtown Community Benefit District.

Section 5. FINDING OF BENEFIT. The Board of Supervisors hereby finds that the property within the District will be benefited by the improvements and activities funded by the assessments proposed to be levied.

Section 6. SYSTEM OF ASSESSMENTS. (a) Annual assessments will be levied to pay for the activities to be provided within the District, commencing with FY 2026-2027, and continuing for 10 years, ending with FY 2035-2036. For purposes of levying and collecting assessments within the District, a fiscal year shall commence on each July 1st and end on the following June 30th.

(b) The amount of the proposed assessments to be levied and collected for FY 2026-2027 shall be a maximum of $11,052,168 (as shown in the Management District Plan dated April 2026 and the Engineer's Report dated April 2026). The amount of the total annual assessments to be levied and collected for years two through ten (FYs 2027-2028 through 2035-2036) may be increased from one year to the next to address changes in the cost of providing services. Assessments may also increase based on development in the Renewed and Expanded District, or if the Park Overlay is implemented following completion of the contemplated Embarcadero Park project. The determination of annual adjustments in assessment rates will be subject to the approval of the Downtown Community Benefit District Owners' Association. Assessment rates may not increase more than 5%. Assessments may also increase over time if changes to the parcels result in the parcels being assigned additional benefit points.

(c) The method and basis of levying and collecting the assessment shall be as set forth in the District Management Plan.

(1) The levy of the assessments shall commence with FY 2026-2027. Each year the assessment shall be due and payable in two equal installments. The first installment shall be due on November 1 of each fiscal year during the life of the District, and shall become delinquent on December 10 of that fiscal year. The second installment shall be due on February 1 of each fiscal year during the life of the District, and shall become delinquent on April 10 of that fiscal year.

(2) Nonpayment of the assessment shall have the same lien priority and delinquent payment penalties and be subject to the same enforcement procedures and remedies as the ad valorem property tax. All delinquent payment of assessments shall be subject to interest and penalties. The City Treasurer and Tax Collector will enforce imposition of interest and penalties and collection of delinquent assessments pursuant to the Business Assessment Law and City Business and Tax Regulations Code Article 6, as each may be amended from time to time.

Section 7. USE OF REVENUES. The proposed property-related services, improvements and activities for the District include:

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

District Identity, Economic Development, & Advocacy: District Identity, Economic

Development, & Advocacy, includes, but is not limited to, economic recovery activities through business attraction, retention, and technical assistance; programming and special events; district branding, storytelling, advertising, and public relations; advocacy, public affairs, and coalition building.

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

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

Section 8. **AUTHORITY TO CONTRACT**. The Board of Supervisors may contract with a separate private entity to administer the improvements, services and activities set forth in Section 7, as provided in California Streets and Highways Code Sections 36612 and 36650. Any such entity shall hold the funds it receives from the City and County of San Francisco ("City") in trust for the improvements, services and activities set forth in Section 7. Any such entity that holds funds in trust for purposes related to the contract shall deliver, at no expense to the City, a balance sheet and the related statement of income and cash flows for each fiscal year, all in reasonable detail acceptable to City, reviewed by a Certified Public Accountant (CPA); this review shall include a statement of negative assurance from the CPA. In addition, or alternatively, the Controller in his or her discretion or the Office of Economic and Workforce Development in its discretion, may require the private entity to deliver, at no expense to the City, an annual independent audit report by a Certified Public Accountant of all such funds. The CPA review and/or audit may be funded from assessment proceeds as part of the general administration of the District. At all times the Board of Supervisors shall reserve full rights of accounting of these funds. The Office of Economic and Workforce

Development shall be the City agency responsible for coordination between the City and the District.

Section 9. **AMENDMENTS**. The properties in the District established by this Resolution shall be subject to any amendments to the 1994 Act, and City Business and Tax Regulations Code Article 6 and Article 15.

Section 10. **RECORDATION OF NOTICE AND DIAGRAM**. The County Clerk is hereby authorized and directed to record a notice and an assessment diagram pursuant to Section 36627 of the California Streets and Highways Code, following adoption of this Resolution.

Section 11. **LEVY OF ASSESSMENT**. The adoption of this Resolution and recordation of the notice and assessment diagram pursuant to Section 36627 of the California Streets and Highways Code constitutes the levy of an assessment in each of the fiscal years referred to in the District Management Plan. Each year, the Assessor shall enter on the County Assessment Roll opposite each lot or parcel of land the amount of the assessment and such assessment shall be collected in the same manner as the County property taxes are collected.

Section 12. **BASELINE SERVICES**. To ensure that assessment revenues from the District are used to enhance the current level of services provided by the City within the District, the establishment of the District will not affect the City's policy to continue to provide the same level of service to the areas encompassed by the District as it provides to other similar areas of the City for the duration of the District, provided, however, that in the event of a significant downturn in citywide revenues, the Board of Supervisors may reduce the level of municipal services citywide, including within the District.

Section 13. **ENVIRONMENTAL FINDINGS**. The Planning Department has determined that the actions contemplated in this Resolution are in compliance with the California Environmental Quality Act (California Public Resources Code, Sections 21000 et seq.). Said determination is on file with the Clerk of the Board of Supervisors in File No. 260468, which is hereby declared to be a part of this Resolution as if set forth fully herein.

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

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

Section 1: Downtown Community Benefit District Executive Summary

Call to Action

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

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

Key goals for the renewed DCBD include:

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

Summary Management District Plan

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

Upon receipt of petitions signed by property owners representing greater than 30% of the DCBD assessment budget, the City of San Francisco will initiate a ballot procedure to officially renew and expand the boundaries of the DCBD. Governed by the Downtown SF Partnership serving as the district Owner's Association, the DCBD will fund and deliver enhanced services to improve and convey special benefits to properties located within the CBD boundary, above and beyond those provided by the City.

Location	The existing DCBD encompasses approximately 43 blocks in the historic and central business district of San Francisco, bounded roughly by Kearny Street to the east, Jackson Square and Sacramento Street to the north, and Market Street to the southeast. Properties south of Market Street are also included between The Embarcadero and 2nd Street. Expansion areas proposed to be added the DCBD include: ● Approximately 27 blocks adjacent to the north and east of the existing district, bounded roughly by Sacramento Street to the south, Battery and Sansome Streets to the west, Jackson Street to Broadway to the north, Front Street and The Embarcadero to the east. ● About ten parcels adjacent to the district located along Kearny and Columbus Streets. ● The portside frontage of The Embarcadero, bounded roughly by Howard Street to the south and Broadway to the north. The existing district and proposed expansion areas are illustrated by the map and description found in Section 3. The new DCBD boundaries will encompass approximately 70 blocks with 828 parcels in Zones 1 and 2, plus 13 Port parcels in Zone 3.
Services & Activities	The DCBD will provide the following programs and services to enhance the environment, experience, and economic vitality within the district boundary, with the possibility to provide additional services if the Embarcadero Park is redeveloped. **<u>Clean, Safe & Placemaking</u>** ● **Clean & Safe Services:** ✓ Increase the number of clean and safe team ambassadors ✓ Increase the frequency of power washing throughout the district, particularly on Market Street ✓ Implement a new homeless outreach program with case workers and coordinate with local service providers within the City ✓ Offering a new security camera network program ✓ Implement new overnight security patrols and camera monitoring to proactively address crime and public safety. ● **Public Realm & Placemaking:** Implements Downtown SF Partnership's award-winning Public Realm Action Plan by funding, designing, installing, activating, and maintaining streetscape improvements and beautification efforts in the Financial District, The Embarcadero, and Jackson Square.

<u>District Identity, Economic Development, & Advocacy</u>

- **Economic Development:** Accelerates downtown economic recovery through street level attraction and policy collaboration, including a new street level and office retention and recruitment initiatives, plus liaison services to provide technical assistance and expedite permitting and development review.
- **Programming & Special Events:** Implement new funding to support ongoing programming at key public spaces including Mechanics Plaza, Landing at Leidesdorff, the Front Street Entertainment Zone, Harry Bridges Plaza, and others, plus new funding to sustain and expand Let's Glow SF and other districtwide signature events.
- **District Identity and Marketing:** Increases funding for district branding, storytelling, destination advertising, public relations and image enhancement.
- **Advocacy:** Establishes a fund to support public affairs efforts, policy, and coalition building to better the downtown economy and community benefits.

<u>Management, Administration & Contingency</u>

- **Program Management:** Deepens the professionalism of the organization and creates capacity to manage implementation.
- **Contingency & Special Projects:** Flexibility to support special projects and new initiatives as they arise.

<u>Park Overlay Services</u>

- The City is considering a project to substantially redesign and improve Embarcadero Park, located at the eastern edge of the DCBD. If the Park is completed, the DCBD could provide additional supplemental services to specially benefit the District such as additional security, maintenance, activation and special events.

Method of Financing	Levy of assessments upon real property that receive a special benefit from enhanced services, plus non-assessment sources.

Initial Budget

The total DCBD budget for its first year of operations in the renewal term is $11,335,557. This initial budget does include the additional overlay of services that potentially could be added later if renovations to the Embarcadero Park are completed (see below).

EXPENDITURES	Total Budget	% of Budget
Clean, Safe & Placemaking	$7,850,000	68.50%
District Identity, Economic Development & Advocacy	$1,610,000	14.05%

	Management, Administration & Contingency | $1,875,557 | 17.45%

Management, Administration & Contingency	$1,875,557	17.45%
Total Expenditures	**$11,335,557**	**100.00%**
REVENUES		
Assessment Revenues	$11,052,168	97.50%
Other Revenues – General Benefit*	$283,389	2.50%
Total Revenues	**$11,335,557**	**100.00%**

* *Other Revenues – General Benefit: An allowance is made for general benefit that the DCBD may provide to either the parcels outside the district boundary or to the public at-large. Any CBD services that are found to provide general benefit cannot be paid for with assessment revenue. A certified engineer has estimated that the general benefit from services accounts for 2.50% of the estimated budget. For discussion of the Park Overlay general benefit, see Section 6 below.*

Assessments & Benefit Zones

The DCBD will provide the base services across three distinct benefit zones as shown on the map on page 14. Annual assessments help cover the costs to serve each zone, with assessments spread evenly across all of the parcels in the zones based on building square footage, lot square footage in the case of parcels that are vacant and/or have no buildings, or linear frontage.

- **Zone 1 Downtown Service:** Offers the full array, frequency, and deployment of DCBD funded services. The Downtown Zone corresponds with the existing DCBD boundary, plus additional properties adjacent to the district on Kearny and Columbus Streets.

- **Zone 2 Embarcadero Service:** Offers a 50% reduction in Clean and Safe services and full participation with all other DCBD funded services. The Embarcadero Zone corresponds with the proposed expansion area north of Sacramento Street.

- **Zone 3 Portside Services:** Offers a custom level of deployment of Clean and Safe special projects services and full participation of other DCBD funded services. Since the Portside properties receive a different level of services than the other Zones, they are assessed as their own Zone. The Portside Zone includes Port property along The Embarcadero corridor, roughly from Howard Street to Broadway.

Adjusted for the preceding benefit zones, the estimated annual assessment rates for the first year of the renewed DCBD are as follows:

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

Park Overlay	If the City completes a renovation of Embarcadero Park, the DCBD envisions a state-of-the-art activated space that, like urban parks in other cities, can help to drive visitation, commerce, and value to Downtown San Francisco. The DCBD anticipates that improvements to the park could be completed in the next three years. Supplemental and enhanced cleaning and safety services above the City baseline, as well as increased programming, events, and activation, will be key to the success of the District. These services will be funded from a variety of revenue sources, including City funds, a philanthropic conservancy or foundation, earned revenue and overlay assessments:

PARK OVERLAY EXPENDITURES	Total Budget	% of Budget
Clean, Safe & Placemaking	$835,000	33.40%
District Identity, Economic Development & Advocacy	$1,215,000	48.60%
Management, Administration & Contingency	$450,000	18.00%
Total Expenditures	**$2,500,000**	**100.00%**
PARK OVERLAY REVENUES		
Assessment Revenues	$1,814,273	72.57%
Other Revenues – General Benefit*	$685,727	27.43%
Total Revenues	**$2,500,000**	**100.00%**

** Other Revenues – General Benefit: An allowance is made for general benefit that the Park Overlay services may provide to either the parcels outside the district boundary or to the public at-large, and to account for the treatment of certain public parcels. These portions of the budget cannot be paid for with assessment revenue. A certified engineer has estimated that the 27.43% general benefit assumption is more than sufficient to account for these costs.*

The DCBD will allocate the park overlay assessments using the same parcel criteria as for the initial services, with further adjustments based on each parcel's proximity to the park as shown in the following table. These assessments are estimated to be levied in Year 3 FY (28/29).

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

Inflationary Increases	All assessment rates, including base district assessments and any overlay assessments that may be applied subsequently, will be subject to an annual increase of up to 5% per year to address changes in the cost of providing services. The determination of annual adjustments in assessment rates may not exceed 5% and will be subject to review and approval by the DCBD Owners' Association (i.e. the Downtown SF Partnership Board of Directors).

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

Section 2: Why Renew the DCBD?

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

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

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

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

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

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

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

Process to Develop the Management Plan for DCBD Renewal and Expansion

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

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

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

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

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

Rationale for Early Renewal and Expansion for the DCBD

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

I. Fully Capitalize on the Post Pandemic Investment Cycle

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

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

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

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

A comparison of CBDs in other cities found that the current DCBD is among the lowest in annual investment in enhanced services on a square foot basis. This creates a competitive disadvantage since many of the supplemental services financed by the DCBD – including teams of clean and safe ambassadors – have experienced dramatically increased costs for labor and equipment. In addition, as a center of innovation, there are high expectations for ways to activate and enliven Downtown San Francisco. A summary of comparable downtown CBDs and 2025 assessments is provided in the table below:

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

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

III. Leverage Potential Investment the Renovation of Embarcadero Park

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

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

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

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

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

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

Section 3: DCBD Boundary

DCBD Boundary

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

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

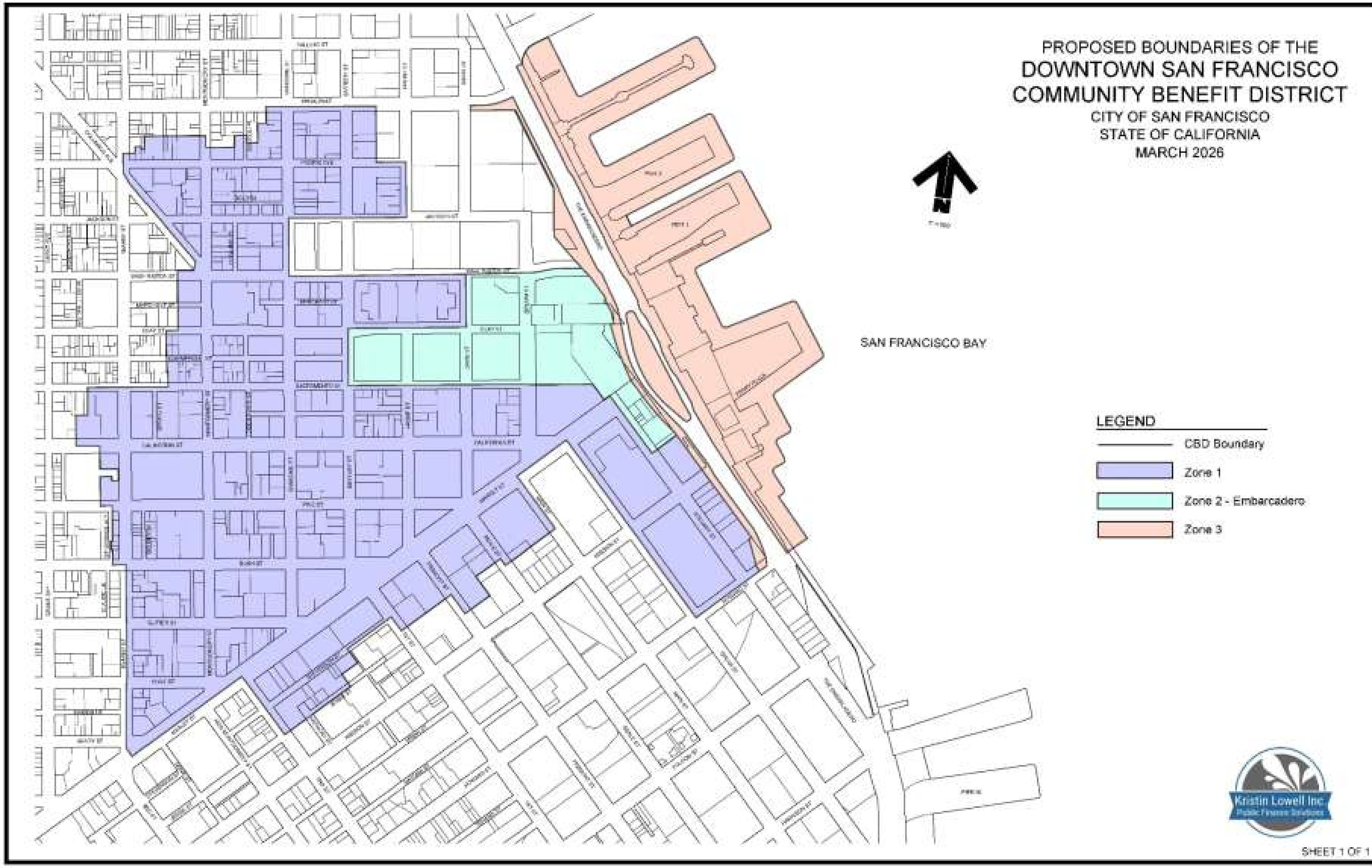
The three benefit zones, Downtown, Embarcadero, and Portside, are all unique in nature and the services each zone will receive are structured to align with the unique needs, land uses, and stakeholder priorities within each zone, ensuring that the services provided confer special benefits to the parcels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

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

Zone 2 - Embarcadero: Includes all remaining parcels in the expansion area excluding the Portside parcels. Zone 2 is primarily focused around the Embarcadero Center and Embarcadero Park which both independently provide their own security and maintenance services. To account for this Zone 2 will receive approximately 50% of the Clean, Safe and Placemaking activities as Zone 1 but 100% of all other DCBD services.

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

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

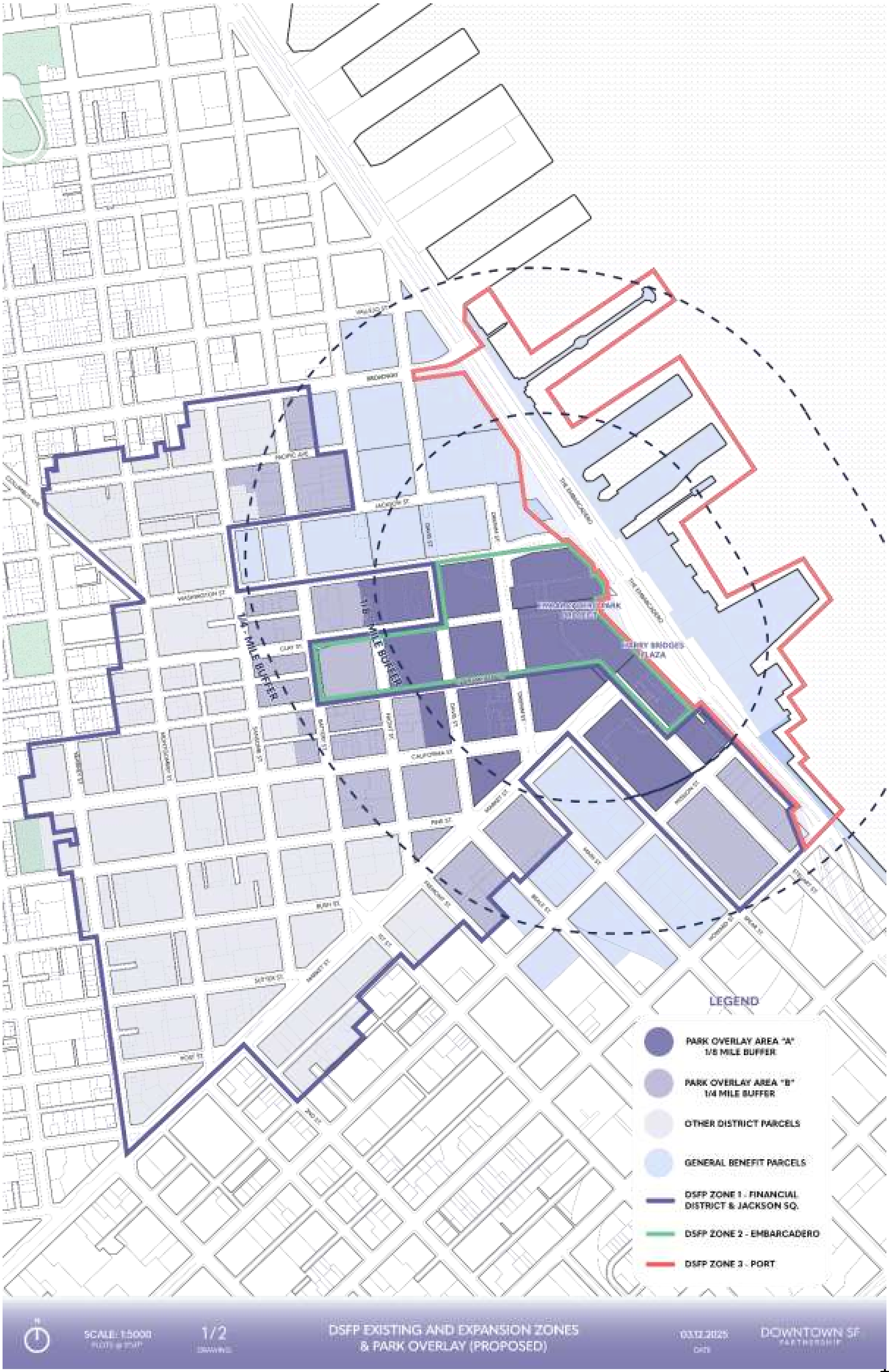

PROPOSED BOUNDARIES OF THE
DOWNTOWN SAN FRANCISCO
COMMUNITY BENEFIT DISTRICT
CITY OF SAN FRANCISCO
STATE OF CALIFORNIA
MARCH 2026
SAN FRANCISCO BAY
LEGEND
CBD Boundary
Zone 1
Zone 2 - Embarcadero
Zone 3
Kristin Lowell Inc.
SHEET 1 OF 1

Park Overlay

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

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

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


1/4 MILE BUFFER
1/8 MILE BUFFER
EMBARCADERO PARK
HARRY BRIDGES PLAZA
THE EMBARCADERO
LEGEND
PARK OVERLAY AREA "A"
1/8 MILE BUFFER
PARK OVERLAY AREA "B"
1/4 MILE BUFFER
OTHER DISTRICT PARCELS
GENERAL BENEFIT PARCELS
DSFP ZONE 1 - FINANCIAL DISTRICT & JACKSON SQ.
DSFP ZONE 2 - EMBARCADERO
DSFP ZONE 3 - PORT
SCALE: 1:5000
1/2
DRAWING
DSFP EXISTING AND EXPANSION ZONES
& PARK OVERLAY (PROPOSED)
03.12.2025
DATE
DOWNTOWN SF
PARTNERSHIP

Section 4: CBD Activity and Improvement Plan

Background

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

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

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

PHASE ONE – DCBD BASE SERVICES

Clean, Safe and Placemaking

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

Clean Team:

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

- Sidewalk Cleaning**:** Uniformed, radio-equipped personnel provide sidewalk pan and broom sweeping services, removing trash and debris, syringes, and bio waste from sidewalks, curbs and gutters as well as public spaces of the DCBD, and clean all sidewalk hardscape such as trash receptacles, benches, and parking meters.

- Trash Collection: Personnel pick up trash from sidewalk, curbs, and address trash receptacle overflow as needed. They are also dispatched to collect large bulky items illegally dumped in the DCBD. DCBD may install supplemental trash receptacles as needed.

- Sidewalk Power Washing: Frequent power washing of all sidewalks and public spaces with an emphasis on Market Street. Zone 2 parcels receive less frequent power washing. The power washing team responds to “hot spot” services calls throughout the District as needed.

- Graffiti Removal: Personnel will remove graffiti using solvent and power washing. The DCBD will maintain a zero-tolerance graffiti policy. All tags will aim to be removed within 24 hours of notification.

- Special Projects: DCBD may perform a variety of special projects as the needs of the District change to include but are not limited to; tree and vegetation maintenance (over and above City services), clean and power wash transit shelters (above City services), weeding of district tree wells and sidewalk cracks, painting poles and utility boxes, and pilot new programs for the betterment of the District.

Safety Services:

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

- Safety Team: The purpose of the Safety team is to prevent, deter, and report illegal activities taking place on the streets, sidewalks, storefronts, and public spaces. The Safety Team will conduct daily patrols (on foot, bicycle, or in a vehicle), address quality of life issues, de-escalate negative street behaviors, assist visitors and businesses while serving as a deterrent to criminal activity, coordinating with law enforcement, and monitoring the public realm.

- Overnight Patrols: The District may employ a new team of safety personnel overnight to conduct regular rounds; checking buildings for signs of tampering or unauthorized access, document incidents, coordinate with District staff, and collaborate with law enforcement or property managers when necessary.

- Security Camera Network Program: DCBD will create a new network of security cameras along key corridors throughout the District that will be maintained and monitored by District personnel, in compliance with any City rules or policies that may apply. This program is an expansion of the Market St. Corridor Video Camera Network started in 2026, which was funded via grants from the San Francisco Downtown Development Corporation. Management of the video camera network is modeled after the successful CBD camera program in Union Square.

Hospitality Team:

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

Homeless Outreach Team:

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

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

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

Public Realm and Placemaking:

The renewed and expanded DCBD will continue to fund public realm and placemaking services, with increased funding from assessments. The District’s previous term provided seed funding for public realm programming, forcing the District to heavily rely on dwindling City grant funding and other revenue sources to fully execute projects. Increased assessment funding will allow for additional implementation of the Public Realm Action Plan. This award-winning plan is comprehensive roadmap that outlines programmatic, physical and organization strategies to redefine and reactive the District's open spaces, plazas and streetscapes. Implementation and maintenance strategies may include but not limited to: movable tables and chairs and other flexible seating, lighting, public art and murals, seasonal decorations, planters and a horticulture program, wayfinding signage and street banners, and other public realm improvements.

District Identity, Economic Development & Advocacy

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

Economic Development:

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

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

Special Events:

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

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

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

District Identity:

To better tell the story of the District, the renewed DCBD increases funds for district branding, storytelling, destination advertising, and public relations. These increased funds will allow the District to develop a clear, recognizable identity that attracts visitors, investors, and new businesses. Effective marketing also increases foot traffic and community engagement, supporting existing businesses and strengthening the district's overall economic vitality. The District will also maintain a website and social media presence.

Advocacy:

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

Special Projects:

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

Management, Administration & Contingency

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

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

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

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

PHASE TWO – PARK OVERLAY

Embarcadero Park

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

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

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

Section 5: Assessment Budget

2027 DCBD Assessment Budget

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

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

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

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

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

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

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

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

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

Budget Adjustments

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

10-Year Maximum Budget

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

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

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

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

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

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

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

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

Section 6: Assessment Methodology

General

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

Assessment Factors

Zones 1 and 2

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

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

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

Zone 3

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

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

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

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

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

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

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

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

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

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

The resulting assessment calculation by service and benefit zone follows:

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

Assessment Formulae

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

PHASE 1 - BASE ASSESSMENT

Zones 1 and 2

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

(Parcel Building Square Footage OR Parcel Lot Square Footage)

×

Assessment Rate

=

Total Annual Parcel Assessment

Zone 3

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

(Parcel Linear Street Frontage along The Embarcadero)

x

Assessment Rate

=

Total Annual Parcel Assessment

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

Sample Parcel Assessments

Zone 1 - Downtown

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

100,000 x $0.2236 = $22,360 total annual parcel assessment.

Zone 2 - Embarcadero

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

100,000 x $0.1452 = $14,520 total annual parcel assessment.

Zone 3 - Portside

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

100 x $273.32 = $27,332 total annual parcel assessment.

PHASE 2 - PARK OVERLAY ASSESSMENT

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

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

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

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

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

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

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

Zones 1 and 2 Park Calculation

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

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

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

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

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

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

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

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

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

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

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

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

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

(Parcel Building Square Footage OR Parcel Lot Square Footage)
×
Park Overlay Assessment Rate
=
Park Overlay Assessment

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

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

(Base Parcel Assessment + Park Overlay Assessment)
=
Total Annual Parcel Assessment

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

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

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

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

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

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

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

DCBD Guidelines

Time and Manner for Collecting Assessments

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

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

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

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

Disestablishment

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

Duration

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

Future Development

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

Implementation Timeline

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

Section 7: CBD Governance

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

Downtown CBD Owners' Association

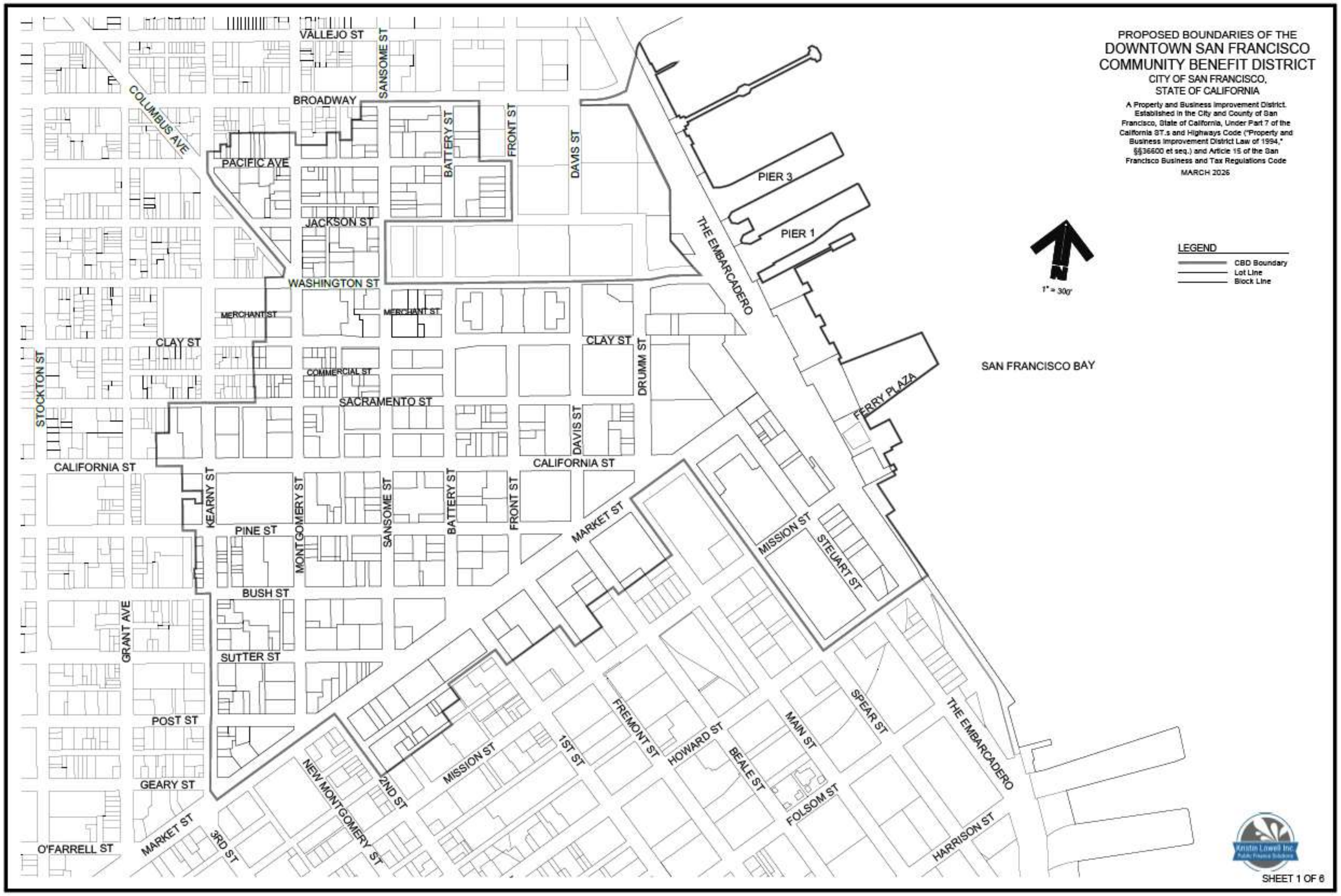
For the Downtown CBD, DBA Downtown SF Partnership, an existing 501(c)3 California non-profit corporation, shall continue to serve as the DCBD Owners' Association. The role of the Owner's Association is consistent with similar districts and downtown management organizations throughout California and the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

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

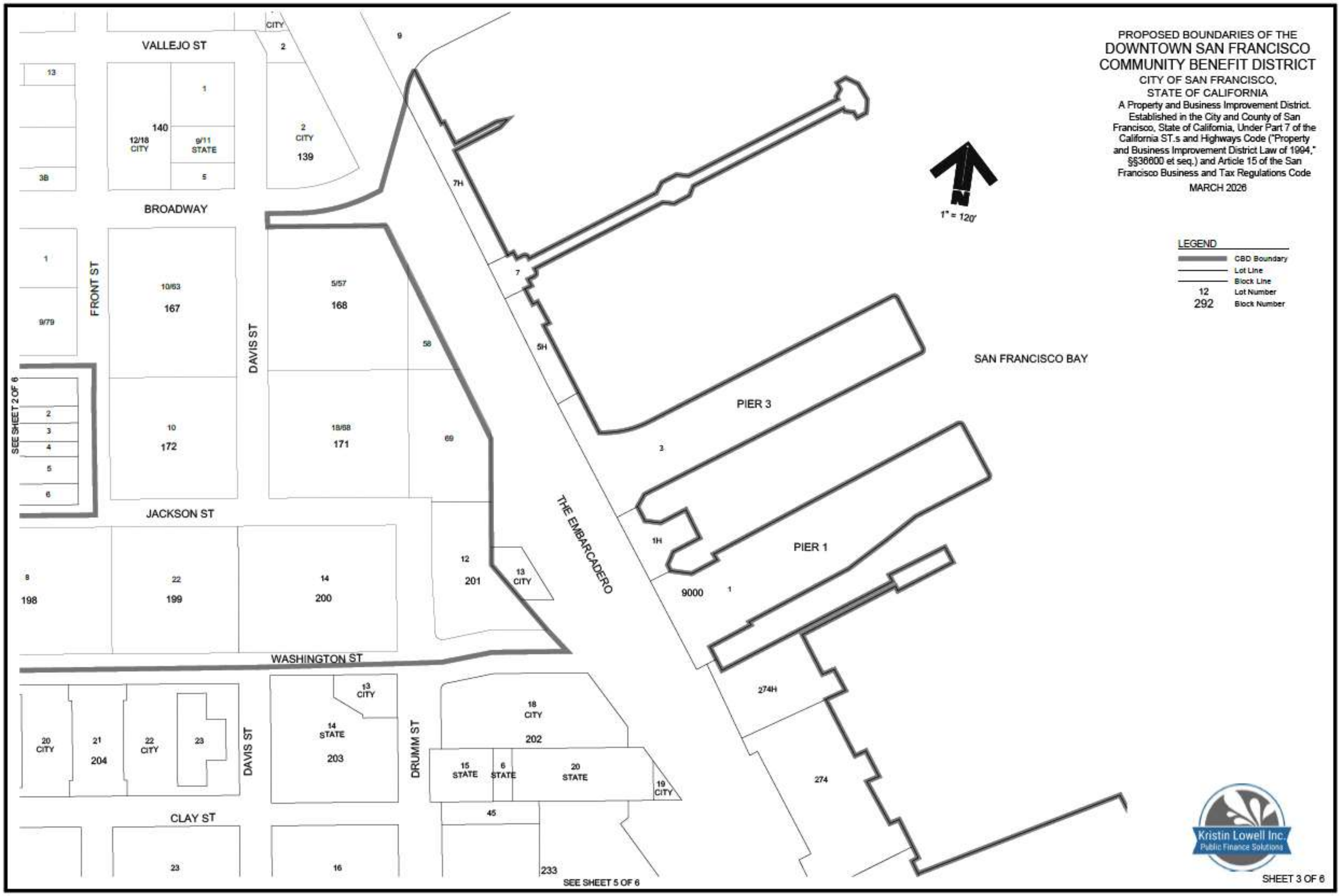
The Owners' Association Board of Directors is subject to disclosure and notification guidelines set by the Ralph M. Brown Act and California Public Records Act when conducting DCBD business.

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

EXHIBIT A: Detailed Parcel Maps




PROPOSED BOUNDARIES OF THE
DOWNTOWN SAN FRANCISCO
COMMUNITY BENEFIT DISTRICT
CITY OF SAN FRANCISCO,
STATE OF CALIFORNIA
A Property and Business Improvement District.
Established in the City and County of San Francisco, State of California, Under Part 7 of the California ST.s and Highways Code ("Property and Business Improvement District Law of 1994," §§36600 et seq.) and Article 15 of the San Francisco Business and Tax Regulations Code
MARCH 2026
LEGEND
CBD Boundary
Lot Line
Block Line
12 Lot Number
292 Block Number
1" = 120'
VALLEJO ST
BROADWAY
PACIFIC AVE
JACKSON ST
WASHINGTON ST
CLAY ST
FRESNO ST
ROMOLO PL
DUNNE'S ALY
BARTOL ST
COLUMBUS AVE
NOTTINGHAM PL
ROWLAND ST
VERDI PL
OSGOOD PL
SANSOME ST
FRONT ST
GRANT AVE
BECKETT ST
KEARNY ST
JEROME ALY
MONTGOMERY ST
GOLD ST
BALANCE ST
BATTERY ST
SEE SHEET 3 OF 6
WENTWORTH ST
GIBB ST
ILS LN
HOTALING PL
CUSTOM HOUSE PL
WALTER U LUM PL
MERCHANT ST
S.F.H.A
U.S.A.
CITY
STATE
SEE SHEET 4 OF 6
Kristin Lowell Inc.
Public Finance Solutions
SHEET 2 OF 6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MARCH 2026
1" = 120'
LEGEND
CBD Boundary
Lot Line
Block Line
12 Lot Number
292 Block Number
SAN FRANCISCO BAY
PIER 3
PIER 1
THE EMBARCADERO
VALLEJO ST
BROADWAY
JACKSON ST
WASHINGTON ST
CLAY ST
FRONT ST
DAVIS ST
DRUMM ST
SEE SHEET 2 OF 6
SEE SHEET 5 OF 6
SHEET 3 OF 6
Kristin Lowell Inc.
Public Finance Solutions


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MARCH 2026
SEE SHEET 2 OF 6
CLAY ST
COMMERCIAL ST
SACRAMENTO ST
HALLECK ST
CALIFORNIA ST
VINTON CT
PINE ST
BUSH ST
WAVERLY PL
GRANT AVE
QUINCY ST
ST GEORGE ALY
KEARNY ST
SPRING ST
BELDEN ST
MONTGOMERY ST
PETRARCH PL
CENTURY PL
TREASURY PL
LEIDESDORFF ST
SANSOME ST
BATTERY ST
FRONT ST
SEE SHEET 5 OF 6
LEGEND
CBD Boundary
Lot Line
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1" = 120'
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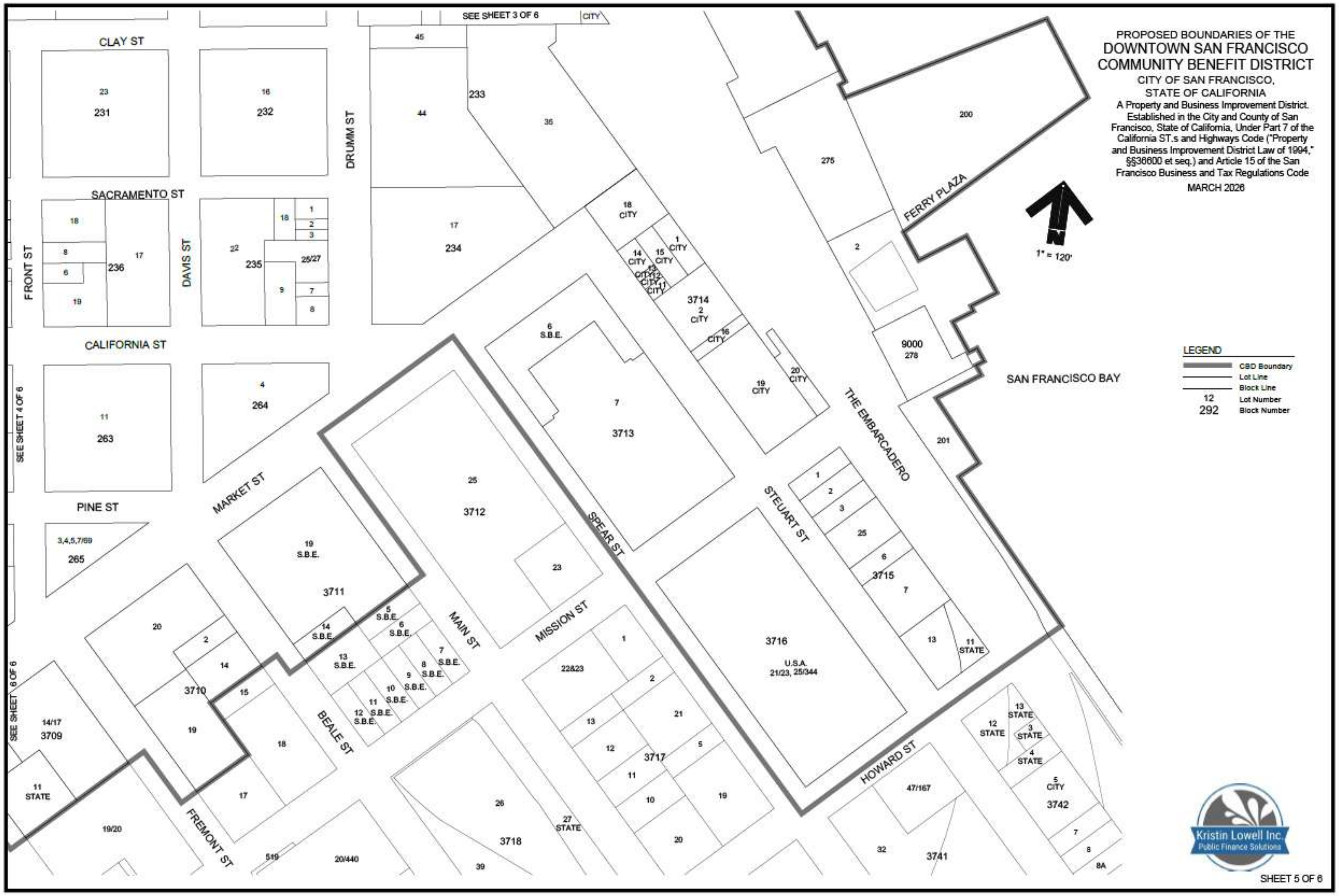
SEE SHEET 6 OF 6
SHEET 4 OF 6



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MARCH 2026
1" = 120'
LEGEND
CBD Boundary
Lot Line
Block Line
12 Lot Number
292 Block Number
SAN FRANCISCO BAY
SEE SHEET 3 OF 6
SEE SHEET 4 OF 6
SEE SHEET 6 OF 6
CLAY ST
SACRAMENTO ST
CALIFORNIA ST
PINE ST
MARKET ST
MISSION ST
HOWARD ST
FRONT ST
DAVIS ST
DRUMM ST
MAIN ST
BEALE ST
FREMONT ST
SPEAR ST
STEUART ST
THE EMBARCADERO
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SHEET 5 OF 6


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MARCH 2026
SEE SHEET 4 OF 6
SEE SHEET 5 OF 6
BUSH ST
SUTTER ST
POST ST
GEARY ST
MARKET ST
MISSION ST
GRANT AVE
KEARNY ST
MONTGOMERY ST
SANSOME ST
FREMONT ST
HARLAN PL
HARDIE PL
MAIDEN LN
VER MEHR PL
CLAUDE LN
MARK LN
ROBERT KIRK LN
TRINITY ST
STEVENSON ST
JESSIE ST
ECKER ST
ANTHONY ST
2ND ST
3RD ST
NEW MONTGOMERY ST
ANNIE ST
LOT30 AIR RIGHTS
STATE
S.B.E.
LEGEND
CBD Boundary
Lot Line
Block Line
12 Lot Number
292 Block Number
1" = 120'
Kristin Lowell Inc.
Public Finance Solutions
SHEET 6 OF 6

Downtown San Francisco Community Benefit District Engineer's Report

San Francisco, California
April 2026

Prepared by:

Kristin Lowell Inc.

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

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ENGINEER'S STATEMENT

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

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

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

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

Respectfully submitted,

Terrance E Lowell

Terrance E. Lowell, P.E.

SECTION A: LEGISLATIVE AND JUDICIAL REVIEW

Property and Business Improvement District Law of 1994

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

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

> *"Improvement" means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years…"*[2]
>
> *"Activities" means, but is not limited to, all of the following that benefit businesses or real property in the district:*
>
> *(a) Promotion of public events.*
> *(b) Furnishing of music in any public place within the district.*
> *(c) Promotion of tourism within the district.*
> *(d) Marketing and economic development, including retail retention and recruitment.*
> *(e) Providing safety, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.*
> *(f)Other services provided for the purpose of conferring special benefit upon assessed real property or specific benefits upon assessed businesses located in the district.*[3]

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

[1] Article 15A of the San Francisco Business and Tax Regulations Code: Public Realm Landscaping, Improvement and Maintenance Assessment Districts ("Community Benefit Districts"), http://www.amlegal.com/nxt/gateway.dll?f=templates&fn=default.htm&vid=amlegal:sanfrancisco_ca
[2] *California Streets and Highways Code, Section 36610.*
[3] *California Streets and Highways Code, Section 36606.*

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

Article XIIID of the State Constitution

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

> *(a) An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel. Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit.*
> *(b) All assessments shall be supported by a detailed engineer's report prepared by a registered professional engineer certified by the State of California.*[5]

Section 2(i) of Article XIIID States in relevant part:
"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."[6]

Judicial Guidance

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

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

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[4] *California Streets and Highways Code, Section 36615.5(b)*
[5] *Section 4, Article XIIID of the State Constitution.*
[6] *Section 2 (i), Article XIIID of the State Constitution.*

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

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

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

SECTION B: IMPROVEMENTS AND ACTIVITIES

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

Embarcadero Park

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

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

SECTION C: BENEFITTING PARCELS

District Boundary

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

Benefit Zones

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

Zone 1 - Downtown

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

Zone 2 - Embarcadero

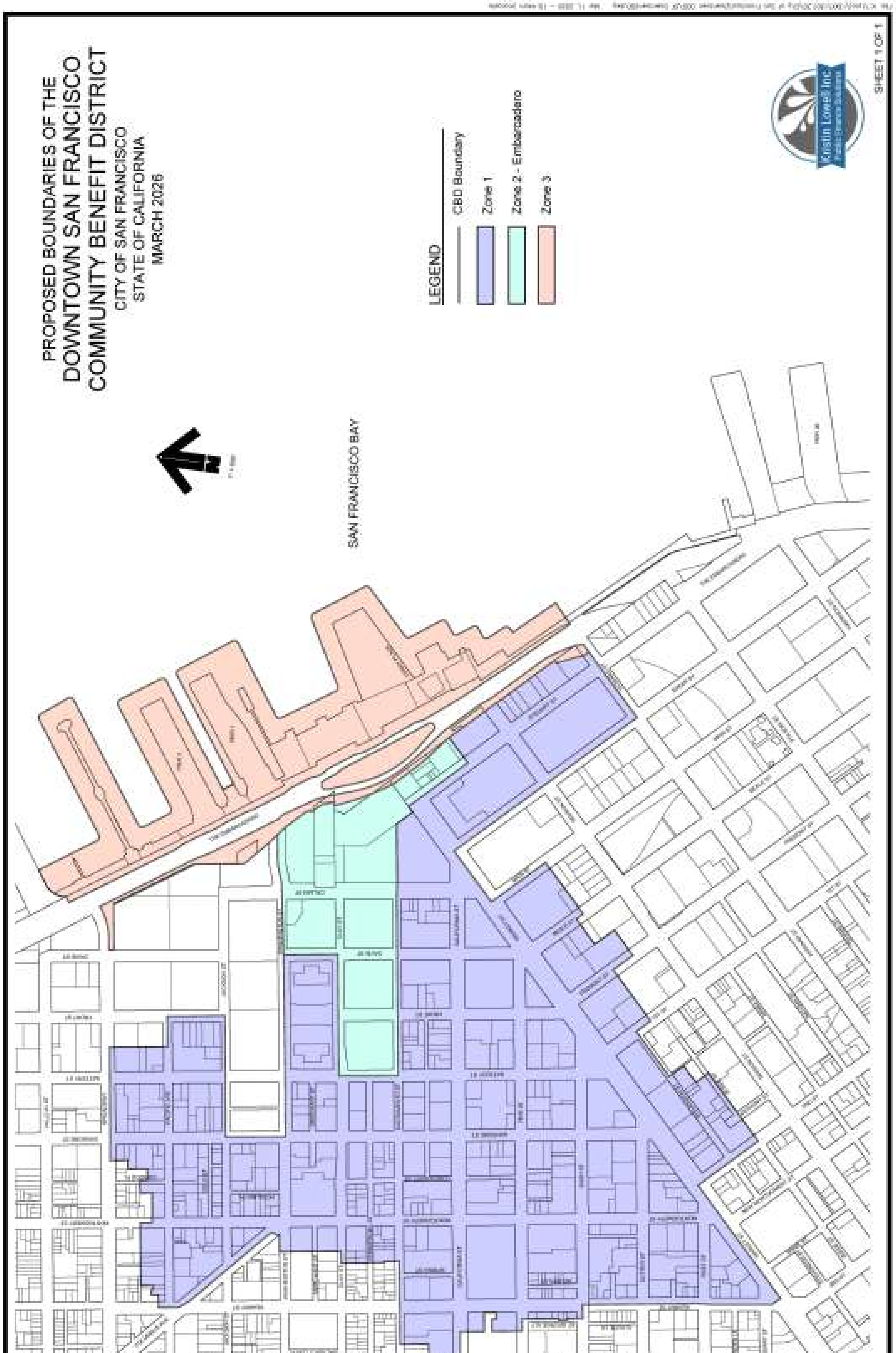
Includes all remaining parcels in the expansion area excluding the Portside parcels. Zone 2 is primarily focused around the Embarcadero Center and Embarcadero Park which both independently provide their own security and maintenance services.

Zone 3 - Portside

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

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

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

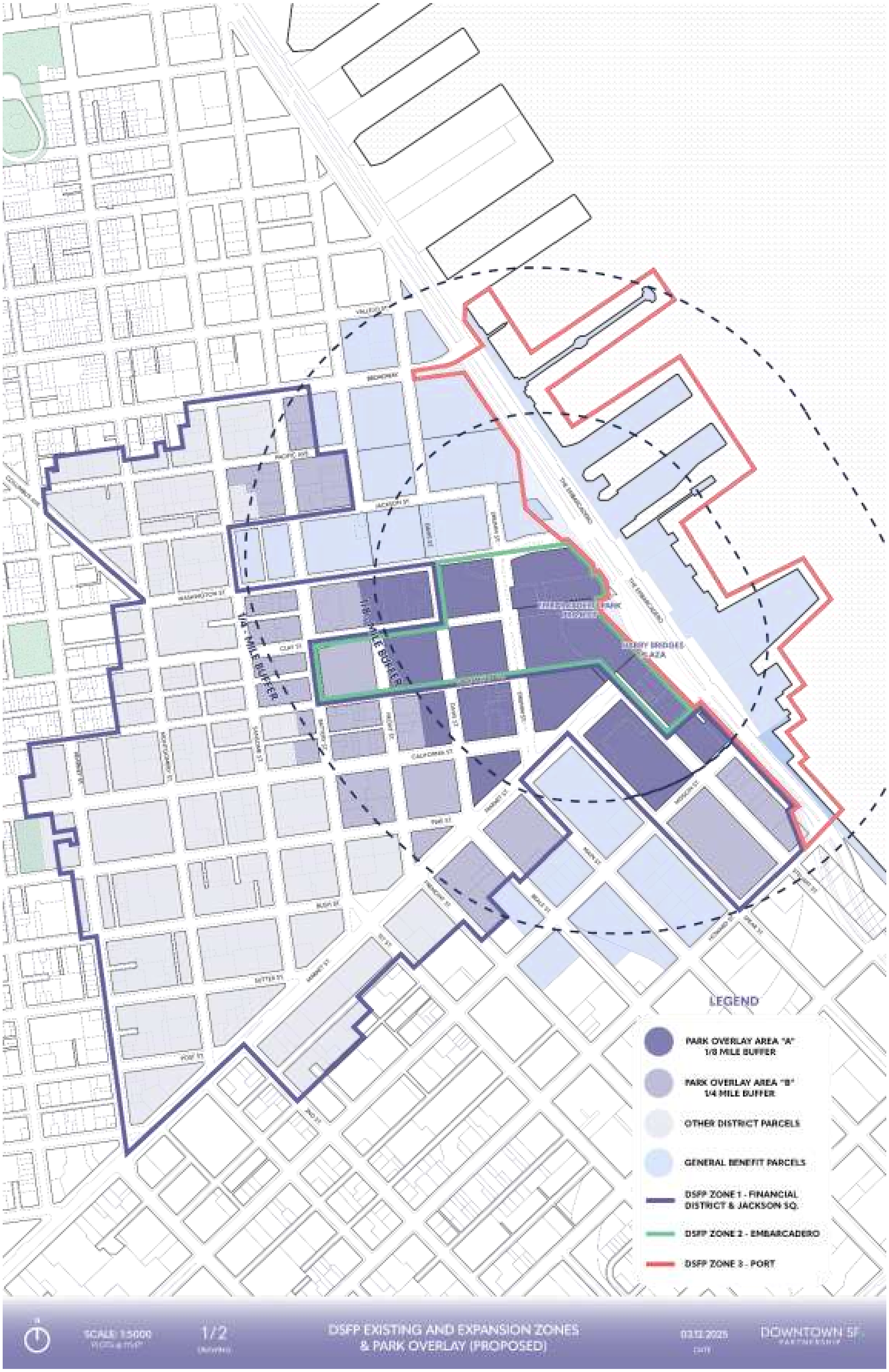

PROPOSED BOUNDARIES OF THE
DOWNTOWN SAN FRANCISCO
COMMUNITY BENEFIT DISTRICT
CITY OF SAN FRANCISCO
STATE OF CALIFORNIA
MARCH 2026
LEGEND
CBD Boundary
Zone 1
Zone 2 - Embarcadero
Zone 3
SAN FRANCISCO BAY
SHEET 1 OF 1

Park Overlay

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

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

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


1/4 MILE BUFFER
1/8 MILE BUFFER
THE EMBARCADERO
LEGEND
PARK OVERLAY AREA "A"
1/8 MILE BUFFER
PARK OVERLAY AREA "B"
1/4 MILE BUFFER
OTHER DISTRICT PARCELS
GENERAL BENEFIT PARCELS
DSFP ZONE 1 - FINANCIAL
DISTRICT & JACKSON SQ.
DSFP ZONE 2 - EMBARCADERO
DSFP ZONE 3 - PORT
SCALE: 1:5000
1/2
DSFP EXISTING AND EXPANSION ZONES
& PARK OVERLAY (PROPOSED)
DOWNTOWN SF
PARTNERSHIP

SECTION D: PROPORTIONAL BENEFITS

Methodology

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

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

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

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

Special Benefit Factors

Benefit Zones 1 and 2

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

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

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

Benefit Zone 3

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

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

Benefit Units

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

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

Benefit Units - Park Overlay

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

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

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

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

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

SECTION E: SPECIAL and GENERAL BENEFITS

Special Benefit Defined

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

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

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

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

Special Benefit Analysis – Zones 1, 2 and 3

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

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

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

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

Each parcel will specially benefit from:

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

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

Clean, Safe and Placemaking

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

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

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

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

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

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

Economic Development

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

Administration

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

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

Special Benefit Conclusion

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

General Benefit Defined

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

General Benefit Analysis

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

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

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

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

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

Special Benefit Analysis –Park Overlay

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

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

Some of the special benefits that the Embarcadero Park may provide are[11]:

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

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

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

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

General Benefit Analysis –Park Overlay

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

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

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

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

SECTION F: COST ESTIMATE

2027 DCBD Budget

The DCBD's operating budget takes into consideration:

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

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

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

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

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

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

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

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

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

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

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

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

Bond Issuance

The District will not issue bonds.

SECTION G: APPORTIONMENT METHOD

Assessment Methodology

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

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

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

Calculation of Assessments

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

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

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

The resulting assessment calculation by service and benefit zone follows:

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

Assessment Formulae

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

PHASE 1 - BASE ASSESSMENT

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

(Parcel Building Square Footage OR Parcel Lot Square Footage)
×
Assessment Rate
=
Total Annual Parcel Assessment

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

(Parcel Linear Street Frontage along The Embarcadero)
x
Assessment Rate
=
Total Annual Parcel Assessment

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

Sample Parcel Assessments

Zone 1 - Downtown

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

100,000 x $0.2236 = $22,360 total annual parcel assessment.

Zone 2 - Embarcadero

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

100,000 x $0.1452 = $14,520 total annual parcel assessment.

Zone 3 - Portside

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

100 x $273.32 = $27,332 total annual parcel assessment.

PHASE 2 - PARK OVERLAY ASSESSMENT

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

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

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

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

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

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

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

Zones 1 and 2 Park Calculation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(Parcel Building Square Footage OR Parcel Lot Square Footage)
×
Park Overlay Assessment Rate
=
Park Overlay Assessment

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

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

(Base Parcel Assessment + Park Overlay Assessment)
=
Total Annual Parcel Assessment

Government Assessments

Proposition 218 states that no parcel is exempt from assessments if that parcel receives benefit from the improvements and activities. This includes government and public use parcels. The City of San Francisco and any other government owned parcels within the DCBD boundary will pay their assessment based on the special benefits conferred to those parcels. All publicly owned parcels specially benefit from the DCBD activities as they make each assessed parcel cleaner, safer, more attractive, and economically vibrant. Specifically, these parcels specially benefit from: removing graffiti from their buildings, patrolling their sidewalks, connecting the homeless to available resources, cleaning up any debris or trash, pressure washing the sidewalks, beautifying the public right-of-ways, and increasing business development.

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

Maximum Annual Assessment Adjustments

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

ATTACHMENT A: ASSESSMENT ROLL

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PROPOSED BOUNDARIES OF THE

DOWNTOWN SAN FRANCISCO COMMUNITY BENEFIT DISTRICT

CITY OF SAN FRANCISCO,
STATE OF CALIFORNIA

FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS THIS ______ DAY OF ____________, 2026.

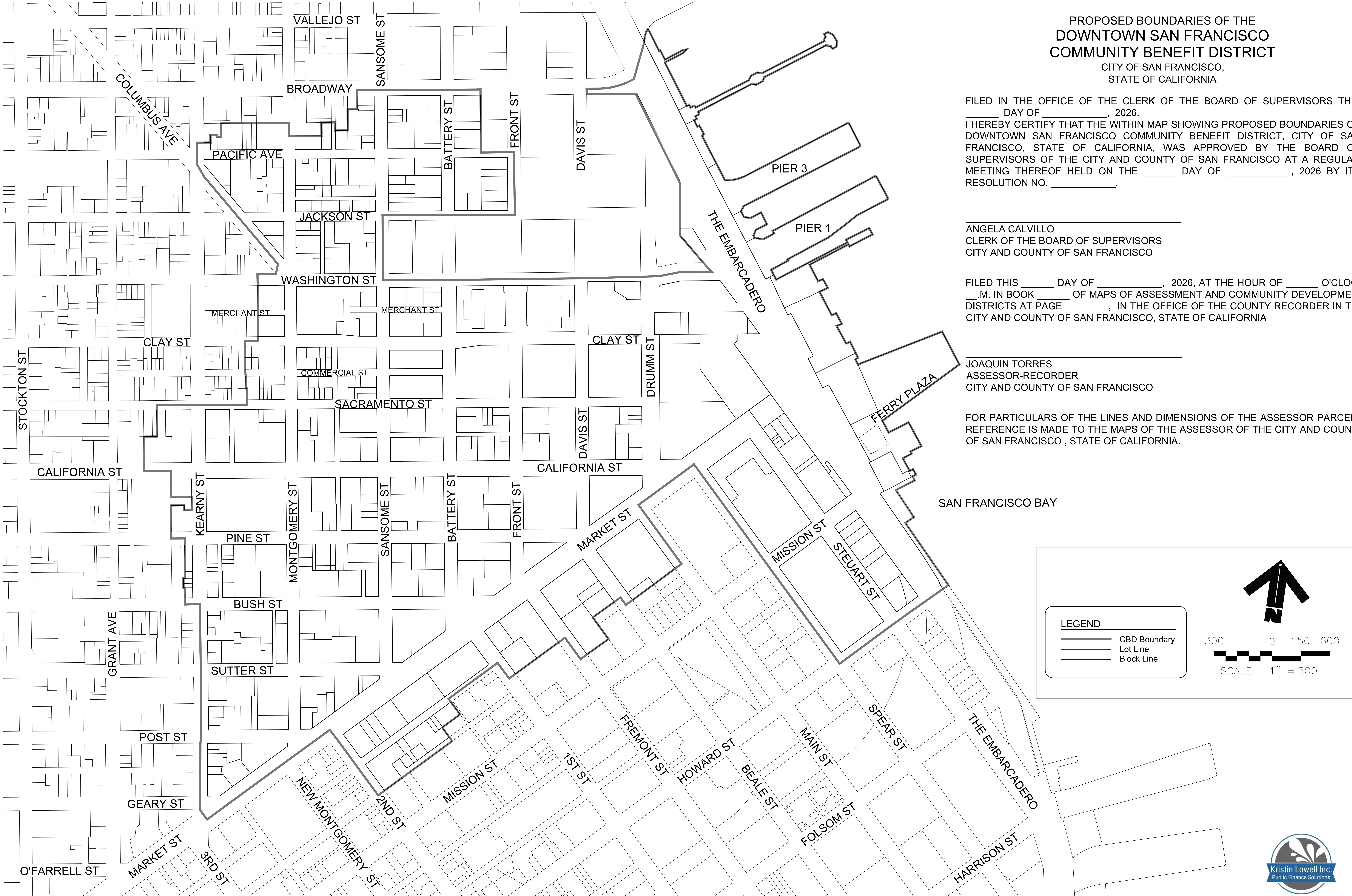
I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF DOWNTOWN SAN FRANCISCO COMMUNITY BENEFIT DISTRICT, CITY OF SAN FRANCISCO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF SUPERVISORS OF THE CITY AND COUNTY OF SAN FRANCISCO AT A REGULAR MEETING THEREOF HELD ON THE ______ DAY OF ____________, 2026 BY ITS RESOLUTION NO. ____________.

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

FILED THIS ______ DAY OF ____________, 2026, AT THE HOUR OF ______ O'CLOCK __.M. IN BOOK ______ OF MAPS OF ASSESSMENT AND COMMUNITY DEVELOPMENT DISTRICTS AT PAGE ________, IN THE OFFICE OF THE COUNTY RECORDER IN THE CITY AND COUNTY OF SAN FRANCISCO, STATE OF CALIFORNIA

____
JOAQUIN TORRES
ASSESSOR-RECORDER
CITY AND COUNTY OF SAN FRANCISCO

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



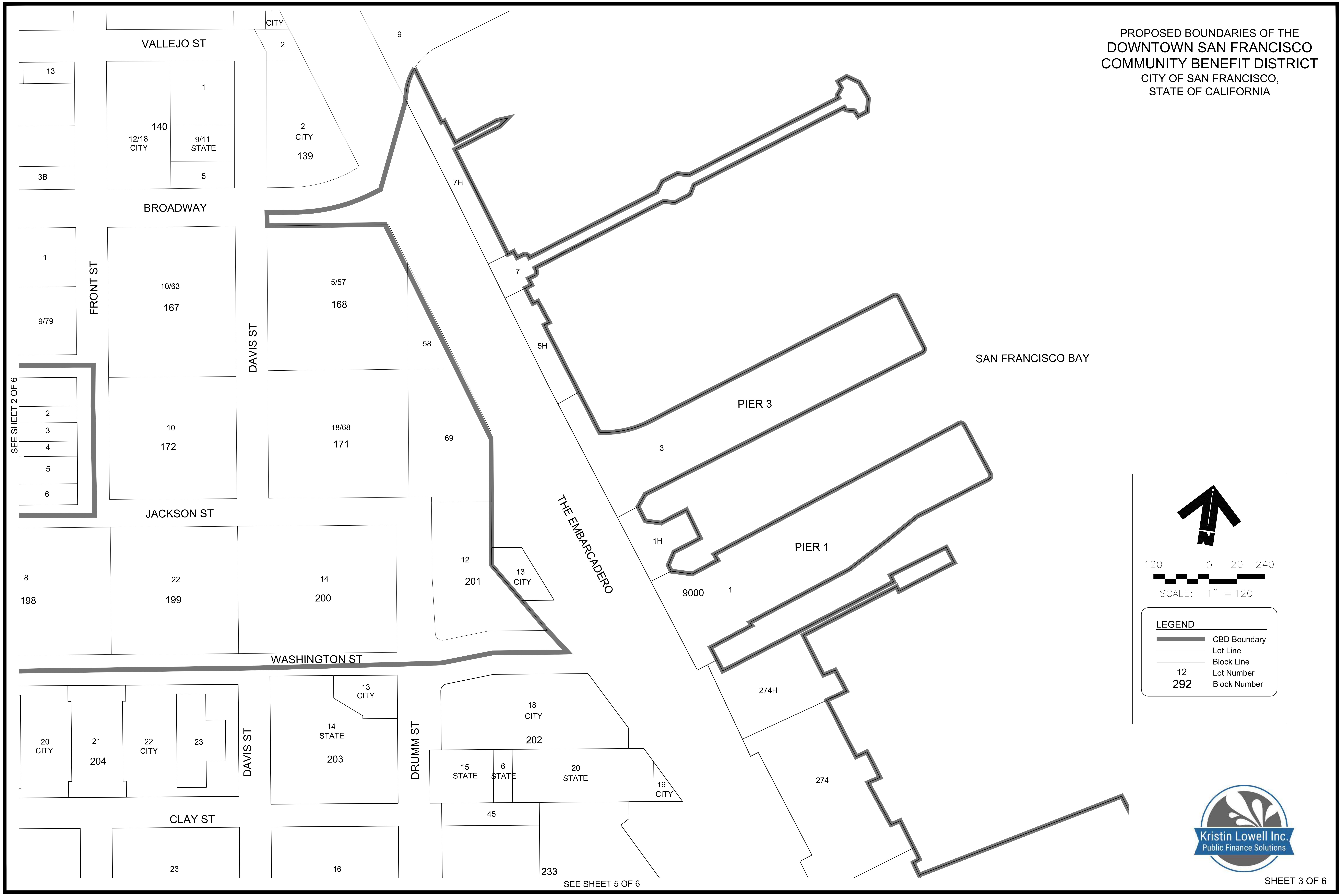
PROPOSED BOUNDARIES OF THE
DOWNTOWN SAN FRANCISCO COMMUNITY BENEFIT DISTRICT
CITY OF SAN FRANCISCO,
STATE OF CALIFORNIA

SEE SHEET 4 OF 6

120 0 20 240
SCALE: 1" = 120

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

Kristin Lowell Inc.
Public Finance Solutions


PROPOSED BOUNDARIES OF THE
DOWNTOWN SAN FRANCISCO
COMMUNITY BENEFIT DISTRICT
CITY OF SAN FRANCISCO,
STATE OF CALIFORNIA
VALLEJO ST
BROADWAY
FRONT ST
DAVIS ST
JACKSON ST
WASHINGTON ST
CLAY ST
DRUMM ST
THE EMBARCADERO
SAN FRANCISCO BAY
PIER 3
PIER 1
SEE SHEET 2 OF 6
SEE SHEET 5 OF 6
CITY
9
2
13
1
140
12/18
CITY
9/11
STATE
5
3B
2
CITY
139
7H
7
5H
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9/79
10/63
167
5/57
168
58
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172
18/68
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1H
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1
8
198
22
199
14
200
12
201
13
CITY
274H
274
20
CITY
21
204
22
CITY
23
13
CITY
14
STATE
203
18
CITY
202
15
STATE
6
STATE
20
STATE
19
CITY
45
233
23
16
120
0
20
240
SCALE: 1" = 120
LEGEND
CBD Boundary
Lot Line
Block Line
12 Lot Number
292 Block Number
Kristin Lowell Inc.
Public Finance Solutions
SHEET 3 OF 6

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

SHEET 4 OF 6

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

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

BOARD of SUPERVISORS

City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. (415) 554-5184
Fax No. (415) 554-5163
TDD/TTY No. (415) 554-5227

MEMORANDUM

Date: June 3, 2026

To: Planning Department/Planning Commission

From: Alisa Somera, Legislative Deputy Director, Board of Supervisors

Subject: Board of Supervisors Legislation Referral - File No. 260466
Renewal and Expansion - Downtown Community Benefit District

☒ California Environmental Quality Act (CEQA) Determination
(California Public Resources Code, Sections 21000 et seq.)

- ☒ Ordinance / Resolution
- ☐ Ballot Measure

Not defined as a project under CEQA Guidelines Sections 15378 and 15060(c)(2) because it would not result in a direct or reasonably foreseeable indirect physical change in the environment.

6/24/2026 Joy Navarrete

☐ Amendment to the Planning Code, including the following Findings:
(Planning Code, Section 302(b): 90 days for Planning Commission review)
☐ General Plan ☐ Planning Code, Section 101.1 ☐ Planning Code, Section 302

☐ Amendment to the Administrative Code, involving Land Use/Planning
(Board Rule 3.23: 30 days for possible Planning Department review)

☐ General Plan Referral for Non-Planning Code Amendments
(Charter, Section 4.105, and Administrative Code, Section 2A.53)
(Required for legislation concerning the acquisition, vacation, sale, or change in use of City property; subdivision of land; construction, improvement, extension, widening, narrowing, removal, or relocation of public ways, transportation routes, ground, open space, buildings, or structures; plans for public housing and publicly-assisted private housing; redevelopment plans; development agreements; the annual capital expenditure plan and six-year capital improvement program; and any capital improvement project or long-term financing proposal such as general obligation or revenue bonds.)

☐ Historic Preservation Commission

- ☐ Landmark *(Planning Code, Section 1004.3)*
- ☐ Cultural Districts *(Charter, Section 4.135 & Board Rule 3.23)*
- ☐ Mills Act Contract *(Government Code, Section 50280)*
- ☐ Designation for Significant/Contributory Buildings *(Planning Code, Article 11)*

Please send the Planning Department/Commission recommendation/determination to our office at bos.legislation@sfgov.org.

SAN FRANCISCO
OFFICE OF ECONOMIC & WORKFORCE DEVELOPMENT

Mayor Daniel Lurie
Executive Director Anne Taupier

MEMORANDUM

TO: Angela Calvillo, Clerk of the Board

FROM: Jackie Hazelwood, Community Benefit District Program Director, OEWD

DATE: June 9, 2026

RE: Resolution to Establish - Downtown Community Benefit District

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Dear Angela Calvillo,

Enclosed for your review and legislative submittal are the materials related to the proposed Renewal and Expansion of Downtown Community Benefit District as it related to the Resolution to Establish.

Enclosed materials, consistent with City requirements, include:

- Draft Resolution to Establish – Downtown Community Benefit District
- Downtown CBD Management Plan
- Downtown CBD Engineers Report
- CEQA Referral
- Proposed Boundary Map

If you should have any questions regarding the materials enclosed or the renewal process please do not hesitate to contact me. I look forward to the introduction of the Resolution on Tuesday June 16, 2026.

CONTACT

jacqueline.hazelwood@sfgov.org

(628) 652-1761 **direct**

1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102

(415) 554-6969 **main**

BOARD of SUPERVISORS

City Hall
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MEMORANDUM

Date: June 3, 2026

To: Planning Department/Planning Commission

From: Alisa Somera, Legislative Deputy Director, Board of Supervisors

Subject: Board of Supervisors Legislation Referral - File No. 260466
Renewal and Expansion - Downtown Community Benefit District

☒ California Environmental Quality Act (CEQA) Determination
(California Public Resources Code, Sections 21000 et seq.)
- ☒ Ordinance / Resolution
- ☐ Ballot Measure

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(Planning Code, Section 302(b): 90 days for Planning Commission review)
☐ General Plan ☐ Planning Code, Section 101.1 ☐ Planning Code, Section 302

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- ☐ Landmark *(Planning Code, Section 1004.3)*
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- ☐ Mills Act Contract *(Government Code, Section 50280)*
- ☐ Designation for Significant/Contributory Buildings *(Planning Code, Article 11)*

Please send the Planning Department/Commission recommendation/determination to our office at bos.legislation@sfgov.org.

Introduction Form

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

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

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

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

☐ Small Business Commission ☐ Youth Commission ☐ Ethics Commission

☐ Planning Commission ☐ Building Inspection Commission ☐ Human Resources Department

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

☐ Yes ☐ No

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

Sponsor(s):

Sauter

Subject:

Resolution to Establish – Downtown Community Benefit District

Long Title or text listed:

Resolution to establish the property-based business improvement district known as the "Downtown Community Benefit District," ordering the levy and collection of assessments against property located in that district for 10 years commencing with fiscal year 2026-2027, subject to conditions as specified, and making environmental findings.

Signature of Sponsoring Supervisor: [signature]