

**Attachment A**

**Discover Polk  
Community Benefit District**

**Amended Engineer's Report**



**San Francisco, California  
July 2018**

**Prepared by:  
Kristin Lowell Inc.**

*Article XIID of the California State Constitution and the State of California Property and Business Improvement District Law of 1994 and augmented by Article 15 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 XIID of the California State Constitution (Proposition 218) and the State of California Property and Business Improvement District Law of 1994 and augmented by Article 15 of the San Francisco Business and Tax Regulations Code.

The Discover Polk Community Benefit District ("DPCBD") will provide activities either currently not provided or are above and beyond what the City of San Francisco provides. These activities will specially benefit each individual assessable parcel in the DPCBD. Every individual assessed parcel within the DPCBD receives special benefit from the activities identified under Section B of this Report. Only those individual assessed parcels within the DPCBD receive the special benefit of these proposed activities; parcels contiguous to and outside the DPCBD and the public at large may receive a general benefit, as outlined in Section E. The cost to provide general benefits, if any, will be funded from sources other than special assessments.

The duration of the proposed DPCBD is eleven (11) years, commencing January 1, 2019. An estimated budget for the DPCBD 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 DPCBD improvements and activities shall be derived from a property-based assessment of each specially benefitted parcel in the DPCBD. 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 DPCBD will receive a special benefit over and above the benefits conferred to those parcels outside of the DPCBD 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, P.E.

## SECTION A: LEGISLATIVE AND JUDICIAL REVIEW

### **Property and Business Improvement District Law of 1994**

The State Law as augmented by Article 15 of the San Francisco Business and Tax Regulations Code 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 DPCBD. The purpose of the DPCBD is to encourage commerce, investment, business activities and improve residential serving uses. In order to meet these goals, CBDs typically fund activities and improvements, such as, enhanced safety and cleaning and enhancing the environment. Unlike other assessment districts which fund the construction of public capital improvements or maintenance thereof, CBDs 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." (Streets and Highways Code Section 36601(b)). The improvements and activities funded through the DPCBD are over and above those already provided by the City within the DPCBD's boundaries. Each of the DPCBD activities or improvements is intended to increase building occupancy and lease rates, to encourage new business development, attract residential serving businesses and services, and improve the quality of life for its residents.

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..."<sup>1</sup>*

*"Activities" means, but is not limited to, all of the following:*

- (a) Promotion of public events which benefit businesses or real property in the district.*
- (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) Activities which benefit businesses and real property located in the district.<sup>2</sup>*

### **Article XIID of the State Constitution**

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

*(a) An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which*

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<sup>1</sup> California Streets and Highways Code, Section 36610.

<sup>2</sup> California Streets and Highways Code, Section 36613.

*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.<sup>3</sup>*

*"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."<sup>4</sup>*

### **Judicial Guidance**

Since the enactment of Article XIID, the courts have rendered opinions regarding various aspects of Article XIID. The notable portions of cases that apply to assessment districts in general and this Discover Polk CBD in particular are noted below.

*"The engineer's report describes the services to be provided by the DPCBD [i.e. the DPCBD]; (1) security, (2) streetscape maintenance (e.g., street sweeping, gutter cleaning, graffiti 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 DPCBD. And they are particular and distinct benefits to be provided only to the properties within the DPCBD, 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."<sup>5</sup>*

*"...separating the general from the special benefits of a public improvement project and estimating the quantity of each in relation to the other is essential if an assessment is to be limited to the special benefits."<sup>6</sup>*

*"...the agency must determine or approximate the percentage of the total benefit conferred by the service or improvement that will be enjoyed by the general public and deduct that percentage of the total cost of the service or improvement from the special assessment levied against the specially benefitted property owners."<sup>7</sup>*

*"...even minimal general benefits must be separated from special benefits and quantified so that the percentage of the cost of services and improvements representing general benefits, however slight, can be deducted from the amount of the cost assessed against specially benefitting properties."<sup>8</sup>*

The contents of this Engineer's Report are prepared in compliance with the above noted authorizing legislation, the State Constitution and the judicial opinions.

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<sup>3</sup> Section 4, Article XIID of the State Constitution.

<sup>4</sup> Section 2 (i), Article XIID of the State Constitution.

<sup>5</sup> Dahms v. Downtown Pomona Property and Business Improvement District (2009) 174 Cal.App. 4th 708, 722.

<sup>6</sup> Beutz v. County of Riverside (2010) 184 Cal. App. 4th 1516, 1532.

<sup>7</sup> Golden Hill Neighborhood Association, Inc. v. City of San Diego (2011) 199 Cal.App. 4th 416, 438.

<sup>8</sup> Golden Hill Neighborhood Association, Inc. v. City of San Diego (2011) 199 Cal.App. 4th 416, 439.

## **SECTION B: IMPROVEMENTS AND ACTIVITIES**

The Discover Polk CBD Steering Committee collectively determined the priority for improvements and activities that the DPCBD will deliver. The primary needs as determined by the property owners are Environmental Enhancements, such as; Clean and Safe programs, and Economic Enhancements, such as; marketing and business support. Specifically, the Discover Polk CBD shall provide the following activities.

### ***Environmental Enhancements***

#### **Cleaning & Hospitality Ambassadors**

To respond to stakeholder priorities and guiding principles to make Discover Polk both more welcoming, clean and beautiful, the DPCBD will fund an Ambassador program that is similar to what has been deployed in the Lower Polk CBD. In Lower Polk, the Ambassador program has been a critical element to stabilize streets in less than one year.

The Management Plan provides for the weekly deployment of 250 hours for uniformed Cleaning and Hospitality Ambassadors throughout the district. The service mix and hours of deployment can be adjusted for seasonal and/or weekly variations in use. Anticipated duties of Ambassadors are anticipated as follows:

#### **Cleaning Activities**

- Litter removal/pan and broom
- Detail cleaning of public amenities
- Graffiti removal
- Weed removal
- Pressure washing of sidewalks
- Spot cleaning as requested

#### **Hospitality Activities**

- Regular safety patrols of the district
- Business and visitor contacts
- Outreach with street populations
- Case management approach with chronically homeless individuals

#### **Beautification and Placemaking**

In addition to the Cleaning and Hospitality program, DPCBD environmental enhancements include funds to invest in highly visible improvements that will add to the attractiveness of public spaces throughout the district. Beautification and Placemaking improvements may include:

- Landscaping, planters, hanging flower baskets and other green elements.
- Seasonal holiday decorations and banners.
- Cosmetic capital improvements, including street furniture, information kiosks, pedestrian lighting and other amenities.
- Wayfinding and directional signage to help visitors navigate through the district.
- Temporary and permanent public art installations.
- Installation of bicycle racks and other amenities to encourage bicycle use.

- Planning and design processes to improve public spaces throughout the district.
- Other improvements as determined year-to-year by the Discover Polk CBD Advisory Committee.

### ***Economic Enhancements***

Business support initiatives have been included as a key component of the Discover Polk CBD, including:

#### **Business Support**

The DPCBD will aim to strengthen the district's existing offerings and citywide position for local unique dining and shopping. The DPCBD will fund efforts aimed at attracting new tenants and investment and promote continued mixed use development.

#### **Marketing and Communications**

Marketing and communications efforts will support all components of the DPCBD Management Plan. Marketing related to environment services will create awareness of cleaning, hospitality and beautification changes being made to improve the district. Marketing related to the economy portion of the work program will aim to advance the image and branding of Discover Polk, support property owners in efforts to attract unique tenants and explore ways to connect district residents to local stores and restaurants, such as "buy local" campaigns or the development of a district directory, website and supporting social media.

### ***District Coordinator, Administration and Reserve***

Like any business, the DPCBD requires a professional staff to properly manage programs, communicate with stakeholders and provide leadership. To reduce administrative costs, increase leveraging of funds and avoid duplication of enhanced services, this plan anticipates that the day-to-day services financed by the DPCBD will be managed jointly with the Lower Polk CBD (see "Governance"). DPCBD funds can be further leveraged by sponsorships from special events, contracts, grants and earned income.

A full time professional district coordinator will manage all initiatives, maintain ongoing communications with the Discover Polk CBD Advisory Committee and district ratepayers and provide leadership through research and community education to represent the community with one clear voice.

Administrative costs may include:

- Accounting and annual financial review and/or audit
- Insurance
- Program support costs including supplies, equipment and rent
- Other administration costs associated with the overhead and administrative support of programs.

A reserve is also budgeted to provide a contingency for unforeseen program needs and to provide a cushion for assessment delinquencies. Reserve funds may also be utilized to pay for costs associated with DPCBD strategic planning and renewal.

## SECTION C: BENEFITTING PARCELS

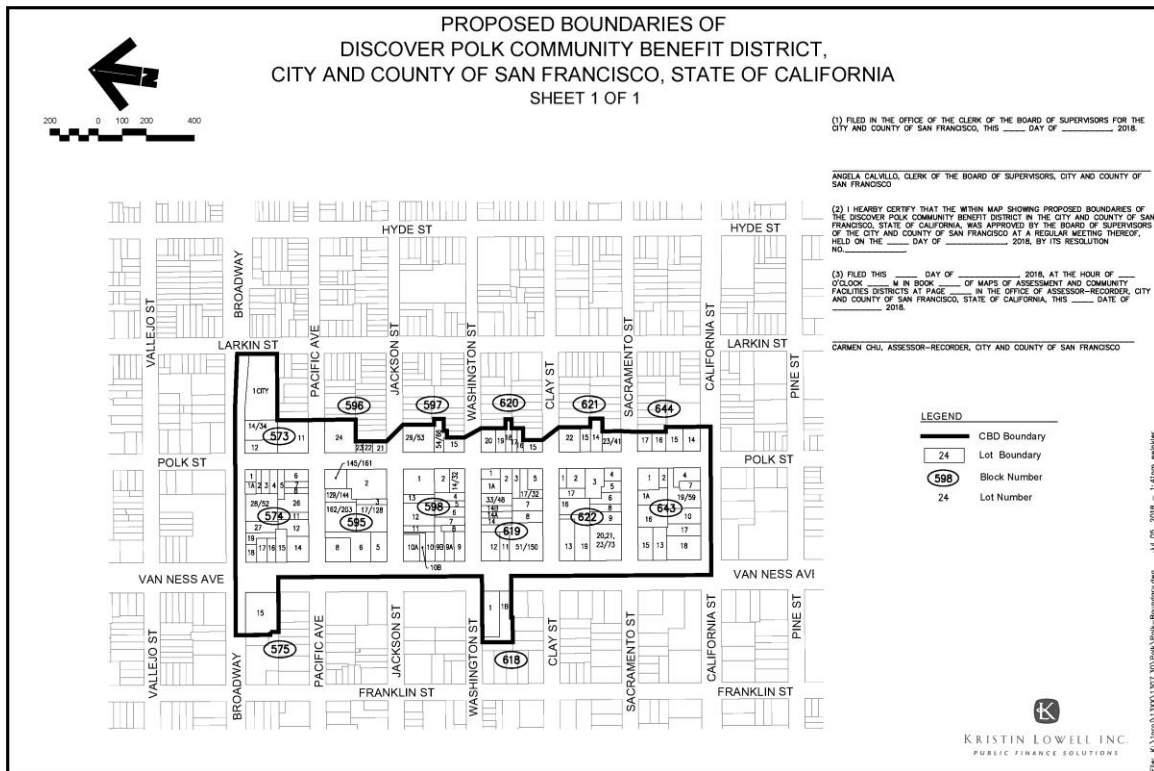
### Overall Boundary

Article XIII D Section 4(a) of the State Constitution requires that the authorizing agency "Identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed."

The DPCBD is centered by the Polk Street commercial corridor and is bounded roughly by the following streets:

- To the south, the proposed DPCBD abuts the existing Lower Polk DPCBD at California Street.
- To the east, the proposed DPCBD includes properties adjacent to Polk Street, plus encompasses the city park space along Broadway.
- To the north, the proposed DPCBD ends at Broadway.
- To the west, the proposed DPCBD includes properties that encompass full blocks west to Van Ness Avenue.
- The western boundary also includes large properties owned by the Academy of Art University on the west side of Van Ness Avenue, since students and faculty from this institution frequent businesses along the Polk Street corridor.

A map of the proposed district boundary is provided below and Attachment A, the Assessment Diagram is attached as a separate document.





## SECTION D: PROPORTIONAL BENEFITS

### **Methodology**

Article XIID 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 DPCBD receive.

Each identified parcel within the Discover Polk CBD 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 DPCBD services, each parcel will be assessed a rate which is commensurate with the amount of special benefits received.

### **Special Benefit Factors**

The methodology to levy assessments upon real property that receives special benefits from the improvements and activities of the Discover Polk Business Improvement District is Lot Square Footage plus Building Square Footage and Linear Street Frontage. Lot square footage is relevant to the highest and best use of a property and will reflect the long term value implications of the improvement district. Building square footage is relevant to the interim use of a property and is utilized to measure short and mid-term special benefit. Street front footage is relevant to the street level usage of a parcel.

**Lot square footage** is defined as the total amount of area within the borders of the parcel. The borders of a parcel are defined on the County Assessor parcel maps. Lot square footage is used to apportion 75% of the Environmental activities and 100% of the Economic and District Coordinator activities.

**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 of San Francisco's Assessor's records. Building square footage is used to apportion 75% of the Environmental activities and 100% of the Economic and District Coordinator activities.

**Linear street frontage** is defined as the number of linear feet of each parcel that directly fronts on a street that will receive the PBID activities. Parcels with more than one street frontage such as corner lots or whole block parcels may be assessed for the sum of all the parcels' street frontage. Linear street frontage is used to apportion 25% of the Environmental activities acknowledging the benefits delivered at the street level.

## **Property Use Considerations**

The methodology provides the following treatments for property used exclusively for residential, nonprofit and government and parking structures:

**Residential Property:** All residential parcels receive the same level of service and special benefit from Environmental activities (i.e. clean, safe and beautiful) as all other parcels in the DPCBD by making each of these parcels cleaner, safer and more aesthetically appealing. Specifically, these parcels specially benefit from DPCBD activities, such as removing graffiti from their buildings, patrolling their sidewalks, cleaning up any debris and power washing their sidewalks, and beautifying the public space. Thus, each of these parcels is assessed for the special benefits received from the Environmental activities services. However, these parcels will not receive special benefit from Business Support and Marketing activities because those uses are not engaged in commercial or customer attraction activities, and will not specially benefit from the increased economic activities. Therefore, they will not be assessed for these activities. Mixed-use parcels with residential uses will be subject to the adjusted residential assessment rate for the portion of the parcel dedicated to residential use.

**Nonprofit and Governmental Properties:** Properties that are exempt from property tax, including educational and governmental institutions, and nonprofit organizations (e.g. faith-based, low income housing, cultural, community services, etc.), will not benefit from increased commercial activity resulting from DPCBD services and thereby will receive reduced benefits from DPCBD services. An owner of real property located within the DPCBD boundaries may reduce their assessment if ALL of the following conditions are met:

1. The property owner is a nonprofit corporation that has obtained federal tax exemption under Internal Revenue Code section 501c3 or California franchise tax-exemption under the Revenue and Taxation Code Section 23701d.
2. The class or category of real property has been granted an exemption, in whole or in part, from real property taxation.
3. The nonprofit or governmental property owner occupies a majority of building square footage within the subject property.
4. The property owner makes the request in writing to the City of San Francisco prior to the submission of the DPCBD assessment rolls to the County Assessor (to accommodate periodic changes in ownership or use, on or before July 1 of each year), accompanied by documentation of the tax-exempt status of the property owner and the class or category of real property.
5. The City of San Francisco may verify the documentation of tax-exempt status and classification of the property for assessment purposes prior to submitting the assessments to the County Assessor.

If ALL of these conditions are met, the amount of the DPCBD assessment to be levied will be for one-half (50%) of the environmental enhancement services.

**Treatment of Parking Structures:** Parking structures receive different levels of benefit from DPCBD improvements and services based upon their use and ownership. Parking structures will be subject to one of the following methodologies:

- a. Integrated parking structures (i.e., those that are integrated within and/or dedicated to other buildings that have primary uses other than parking, and are also under the same ownership as the other buildings) do not receive special benefits in proportion to their building square footage. Thus, the building square footage allocated to a parcel that contains a building and an integrated parking structure will take into account the lot square footage and linear street frontage of the entire parcel, and the building square footage of the building, but will not take into account the building square footage of the parking structure.
- b. All other parking structures (i.e., stand-alone parking structures that are not ancillary to a building) will receive be assessed under all three special benefit factors, since they receive special benefits from all DPCBD improvements and activities.

**New assessments for a Change in Land Use:** If any parcel within the DPCBD changes land use during the life of the DPCBD, it will be subject to the assessment rate consistent with the assessment methodology for the new land use.

## **SECTION E: SPECIAL and GENERAL BENEFITS**

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 XIID Section 4(a) of the California Constitution in part states that “only special benefits are assessable,” which requires that we separate the general benefits, if any, from the special benefits provided by the proposed activities and improvements.

As of January 1, 2015, the State Legislature amended the State Law to clarify and define both special benefit and general benefit as they relate to the improvements and activities these districts provide. Specifically, the amendment (Section 36615.5 of the Streets and Highways Code) defines special benefit as follows: “‘Special benefit’ means, 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.”

In addition, the amendment (Section 36609.5 of the Streets and Highways Code) defines general benefit as follows: “‘General benefit’ means, for purposes of a property-based district, any benefit that is not a ‘special benefit’ as defined in Section 36615.5.”

Furthermore, the amendment (Section 36601(h)(2)) states: “Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed. Therefore, for special benefits to exist as a separate and distinct category from general benefits, the incidental or collateral effects of those special benefits are inherently part of those special benefits. The mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits.”

### ***Special Benefit Analysis***

All special benefits derived from the assessments outlined in this report are for property-related activities that are specifically intended for and directly benefiting each individual assessed parcel in the DPCBD. 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.

Streets and Highways Code Section 36601(e) 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 Discover Polk CBD's goal is to fund activities and improvements to provide a cleaner, safer and more attractive and economically vibrant environment as outlined in Section B. The goal of improving the economic vitality is to improve the safety, cleanliness, appearance, and economic development 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 CBD programs and services

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

### **Safety and Hospitality**

The enhanced safety and hospitality activities make the area safer which attracts more businesses, customers, and 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."<sup>9</sup> 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 environment.

### **Clean and Beautification**

The cleaning activities benefit each assessed parcel within the Discover Polk CBD by providing a clean and aesthetically appealing environment. This is achieved through sidewalk sweeping and power washing, removing litter and graffiti, trash removal, and weed abatement. These activities create the environment needed to achieve the CBD goals. Sidewalks that are dirty and unclean, particularly from homeless activities, deter pedestrians and commercial activity.

In addition, the beautification activities benefit each assessed parcel by providing wayfinding signage, sidewalk benches, holiday décor, planters, etc. These activities create the environment needed to achieve the PBID goals.

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

### **Communication and Development**

These activities are tied to and will specially benefit each individual parcel by encouraging business development and investment that generates customer traffic, which directly relates to increases in commercial activity, filling of vacant storefronts and offices and ultimately, increased lease rates for retail and office space. This is a benefit to the District because it works to improve the positive perception of the District. Decisions on where to shop, eat and even go to school are largely based on a perception of the place. If these activities were not communicated it would be a deterrent to pedestrian traffic, business and commerce.

### **Special Benefit Conclusion**

Based on the special benefits each assessed parcel receives from the DPCBD activities, we conclude that each of the proposed activities provides special benefits to the real property within the district and that each parcel's assessment is in direct relationship to and no greater than the special benefits received.

The special benefit to parcels from the proposed DPCBD activities and improvements described in this report are equal to the total amount of the proposed assessment. Each individual assessed parcel's assessment is in proportion to the special benefit it receives from the DPCBD activities.

### **General Benefit Analysis**

As required by the State Constitution Article XIID Section 4(a), the general benefits of an assessment district must be quantified and separated out so that the cost of the activities that are attributed to general benefit are deducted from the cost assessed against each specially benefitted parcel. General benefits are benefits from the DPCBD 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. This analysis will evaluate and determine the level of general benefits that (1) parcels inside of the Discover Polk CBD, (2) parcels outside of the DPCBD, and (3) the public at large may receive.

### **General Benefit to Parcels Inside the Discover Polk CBD**

The Discover Polk CBD provides funds for activities and improvements that are designed and created to provide special benefits to each individually assessed parcel within the District. Each individual assessed parcel will specially benefit from the cleaner and safer public rights-of-way and increased economic activity, thus 100% of the benefits conferred on these parcels are distinct and special in nature and that 0% of the DPCBD activities provide a general benefit to parcels in the District boundary.

### **General Benefit to Parcels Outside of the Discover Polk CBD**

All the DPCBD activities and improvements are provided solely to each of the individual assessed parcels in the DPCBD boundary. Each of the PBID activities is provided to the public right-of-ways (streets, sidewalks) adjacent to all specially benefitted parcels or tenants in the DPCBD. None of the surrounding parcels will directly receive any of the DPCBD activities. Any benefits these parcels may receive are incidental to providing special benefits to the assessed parcels, and thus any cost associated to the incidental benefits are not reduced from the cost of providing special benefit.

**General Benefit to the Public At Large**

In addition to general benefit analysis to the parcels outside of the Discover Polk CBD boundary, there may be general benefits to the public at large, i.e., those people that are either in the DPCBD boundary and not specially benefitted from the activities, or people outside of the DPCBD boundary that may benefit from the DPCBD activities. In the case of the Discover Polk CBD, the public at large are those people that are within the DPCBD boundary that do not pay an assessment and do not specially benefit from the DPCBD activities.

To calculate the general benefit the public at large may receive we determine the percentage of each DPCBD activity budget that may benefit the general public. In this case, the Business Support and Marketing activities are tailored to benefit and promote each assessed parcel and are not intended to benefit the general public. If there are any public benefits, they are incidental and collateral to providing special benefits to the assessed parcels.

By contrast, the Environmental activities do generally benefit the general public to some degree, as the general public may appreciate the enhanced level of maintenance and security as it passes through the Discover Polk CBD. To quantify this, we first determine a Relative Benefit factor for the Environmental activities. The relative benefit factor is a unit of measure that compares the special benefit that the assessed parcels receive compared to the general benefit that the general public receives. To determine the relative benefit factor, we used previous studies that conducted intercept surveys in San Francisco (Union Square and West Portal) and Los Angeles (Historic Downtown, Leimert Park, Arts District, Downtown Industrial, Fashion District, and Sherman Oaks). These surveys determined the percentage of people within a district who were generally benefitted and did not engage in business activity. The surveys found that on average 1.4% of the respondents within the district boundary were not receiving any special benefits. However, to be conservative, we assigned a relative benefit factor of 0.05 (5%) to account for any potential difference between these study areas and the Discover Polk CBD. Based on our professional experience and the results of previous studies, it is reasonable to conclude that this relative benefit factor properly accounts for the general public in the District that is not specially benefitted. The relative benefit factor is then multiplied by the District activity's budget to determine the overall general benefit for the Environmental activities. The following table illustrates this calculation.

	A	B	C
<u>ACTIVITY</u>	<u>Budget Amount</u>	<u>Relative Benefit Factor</u>	<u>General Benefit Allocation (A x B)</u>
Environmental	\$420,000	5.00%	\$21,000

This analysis indicates that \$21,000 of the Environmental activities may be attributed to general benefit to the public at large, and must be raised from sources other than special assessments.

**Total General Benefits**

Using the sum of the three measures of general benefit described above, we find in year one that \$21,000 (5.0% of the Environmental budget, which is equal to 3.37% of the total DPCBD budget) may be general in nature and will be funded from sources other than special assessments.

## SECTION F: COST ESTIMATE

### 2019 Operating Budget

The Discover Polk CBD's operating budget takes into consideration:

1. The improvements and activities needed to provide special benefits to each individual parcel within the Discover Polk CBD 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	BUDGET	% of Budget
Environmental Enhancements		
Clean, Safe, Homeless, Beautiful	\$420,000	67.44%
Economic Enhancements		
Business Support, Marketing	\$75,000	12.04%
District Coordinator/Admin/Reservice	\$127,784	20.52%
<b>Total Expenditures</b>	<b>\$622,784</b>	<b>100.00%</b>
REVENUES		
Assessment Revenues	\$601,784	96.63%
Other Revenues (1)	\$21,000	3.37%
<b>Total Revenues</b>	<b>\$622,784</b>	<b>100.00%</b>

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

#### **Budget Notation**

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. Assessments will be subject to an annual increase of up to 5% per year to address changes in the cost of providing services. The actual amount of increase will be determined by the Owners Association and will vary between 0% and 5% in any given year. Any change will be approved by the owner's association board of directors and submitted to the City within its annual planning report.



**Discover Polk CBD 11-Year Projection of Assessments & Budget**

	Assessm't Budget	Commercial Rates		Residential Rates		Non-Profit/Gvt Rates	
		Bldg+Lot	Frontage	Bldg+Lot	Frontage	Bldg+Lot	Frontage
Year 1	601,784	0.221	10.40	0.162	10.40	0.081	5.20
Year 2	631,873	0.232	10.92	0.170	10.92	0.085	5.46
Year 3	663,467	0.244	11.46	0.179	11.46	0.089	5.73
Year 4	696,640	0.256	12.04	0.188	12.04	0.094	6.02
Year 5	731,472	0.269	12.64	0.197	12.64	0.098	6.32
Year 6	768,045	0.282	13.27	0.207	13.27	0.103	6.64
Year 7	806,448	0.296	13.93	0.217	13.93	0.109	6.97
Year 8	846,771	0.311	14.63	0.228	14.63	0.114	7.32
Year 9	889,109	0.327	15.36	0.239	15.36	0.120	7.68
Year 10	933,564	0.343	16.13	0.251	16.13	0.126	8.07
Year 11	980,243	0.360	16.94	0.264	16.94	0.132	8.47

Assumption: Maximum 5% adjustment each year

**Future Development**

The above table is based on the district's current development status and does not account for possible increases to assessments due to changes to the parcel characteristics that are used to allocate special benefits (e.g., building square footage). The amount of each parcel's assessment will depend on the existing assessment rates as well as the specific characteristics of the parcel, as explained in further detail below in Section 5. Each parcel will be assessed on a prorated basis from the date it receives a temporary and/or permanent certificate of occupancy. Thus, changes to a parcel may result in corresponding revisions to the assessments. Over time the total assessments levied in the district likely will increase as parcels are developed.

## SECTION G: APPORTIONMENT METHOD

### **Assessment Methodology**

As previously discussed in Section D, the DPCBD is segregated and into three land use types that benefit differently from the DPCBD activities. The table below summarizes the assessable lot square footage, building square footage and linear street frontage for each land use type.

Land Use	Lot Sq. Ft.	Bldg Sq.Ft.	Linear
Commercial	384,130	875,701	4,643
Residential	350,810	940,792	4,285
Non-Profit/Government	102,366	78,903	1,192

### **Calculation of Assessments**

Based on the special benefit factors, assessable square footage and the proposed budget, all of which are discussed above, the following table illustrates the first year's maximum annual assessment per parcel assessable square foot per each zone.

Land Use	Per sq.ft. of Lot + Building per Year	Per Foot of Linear Frontage
Commercial	\$ 0.221	\$ 10.40
Residential	\$ 0.162	\$ 10.40
Nonprofit/Government	\$ 0.081	\$ 5.20

### **Sample Parcel Assessment**

To calculate the assessment for a commercial parcel with a 1,000 square foot lot, a 1,500 square foot building, and 50 linear feet the calculation is as follows:

Lot square feet (1,000) x \$0.221 =	\$221.00
Building square feet (1,500) x \$0.221 =	\$331.50
Linear street frontage (50) x \$10.40 =	<u>\$520.00</u>
Total Parcel Assessment =	\$1,072.50

The assessment calculation is the same for every parcel in the DPCBD respective of the land use and assessment rates.

### **Public Property Assessments**

The District will provide all the improvements and activities to the City of San Francisco or any other government-owned parcels with the DPCBD boundary. All publicly-owned parcels will pay their proportional share of costs based on the special benefits conferred to those individual parcels. Public owned parcels, such as the library and park will receive special benefit from District services that lead to increased use which directly relates to fulfilling their public service mission. Article XIII D of the California Constitution was added in November of 1996 to provide for these

assessments. It specifically states in Section 4(a) that *“Parcels within a district that are owned or used by any agency...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.”* Below is the one publicly-owned parcel that specially benefits from the DPCBD activities.

APN	OWNER NAME	SITE ADDRESS	PARCEL ASSESSMENT
0573-001	RECREATION & PARK DEPARTMENT	1401 BROADWAY	\$4,326.34

### **Maximum Annual Assessment Adjustments**

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. Assessments maybe subject to annual increases not to exceed the assessment rates in the table below for any given year. Increases will be determined by the District Owner's Association and will vary between 0% and 5% in any given year. Any change will be approved by the owner's association board of directors and submitted to the City within its annual planning report, pursuant to Section 36650 of the California Streets and Highways Code.

### **Budget Adjustment**

Any annual budget surplus will be rolled into the following year's District budget. The budget will be set accordingly, within the constraints of the management plan to adjust for surpluses that are carried forward. District funds may be used to fund the cost of renewing the District. 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 the Streets and Highways Code section 36671.

If an error is discovered on a parcel's assessed footages, the District may investigate and correct the assessed footages after confirming the correction with the San Francisco County Assessor's office. The correction will be made in accordance with the assessment methodology and may result in an increase or decrease to the parcel's assessment.

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 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 to the City of San Francisco 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.

### **Bond Issuance**

The District will not issue bonds.

## SECTION H: ASSESSMENT ROLL

The total assessment amount for FY 2018/2019 is \$601,784 apportioned to each individual assessed parcel, as follows.

APN	OWNER NAME	SITE ADDRESS	PARCEL ASSESSMENT
0574-019	1575 BROADWAY STREET LLC	1575 BROADWAY	\$2,578.91
0596-024	1595 PACIFIC AVE LP	1946 POLK STREET	\$19,168.05
0595-186	1645 PACIFIC AVENUE 4F LLC	1645 PACIFIC AVENUE	\$336.94
0574-011	1648 PACIFIC LLC	1648 PACIFIC AVENUE	\$2,892.85
0621-013	1688 SACRAMENTO STREET LLC-C/O MARY COTTER	1688 SACRAMENTO STREET	\$8,104.59
0622-009	1750 SACRAMENTO ST LP	1750 SACRAMENTO STREET	\$4,087.84
0618-001	1835 VAN NESS AVENUE LLC	1849 VAN NESS AVENUE	\$17,801.89
0618-001B	1835 VAN NESS AVENUE LLC	1835 VAN NESS AVENUE	\$14,360.00
0597-029	1850 POLK STREET PROPERTIES	1591 JACKSON STREET	\$3,465.55
0598-010A	1946 VAN NESS AVENUE LLC	1946 VAN NESS AVENUE	\$9,079.04
0595-008	2050 VAN NESS LLC	2050 VAN NESS AVENUE	\$7,126.96
0575-015	2151 VAN NESS AVENUE LLC	2151 VAN NESS AVENUE	\$4,904.70
0619-003	2230 LAKESHORE APTS	1723 POLK STREET	\$2,065.86
0622-045	A MOSTOWFIPOUR & TARA NADERMOSTOWFIPOUR	1776 SACRAMENTO STREET	\$313.57
0619-127	AARON R HECHT	1788 CLAY STREET	\$177.38
0619-118	ADAMSON FAMILY TRUST	1788 CLAY STREET	\$219.18
0574-042	AFLRED Y & FLORENCE TSIU	1545 BROADWAY	\$281.56
0619-126	AGNIESZKA MITER	1788 CLAY STREET	\$166.21
0619-141	AGR-ARTHUR GRANT HEIDRICH IV	1788 CLAY STREET	\$232.95
0595-042	AINE DONNELLY	1650 JACKSON STREET	\$153.74
0619-081	ALAN CHAN & MI THUY NGUYEN	1788 CLAY STREET	\$233.43
0595-192	ALASTAIR BUSHBY	1645 PACIFIC AVENUE	\$344.07
0619-137	ALBERT GUREWITZ & JUDITH AHERNS	1788 CLAY STREET	\$247.52
0622-069	ALESSANDRO GALVAGNI	1776 SACRAMENTO STREET	\$300.29
0595-184	ALEXANDER SAM ESSALAT	1645 PACIFIC AVENUE	\$319.61
0619-027	ALIA K SANTINI	1720 CLAY STREET	\$222.82
0619-069	ALICE W CHAU	1788 CLAY STREET	\$172.85
0595-027	ALLISON K DILLON	1650 JACKSON STREET	\$187.92
0619-074	ALLISON K FONG	1788 CLAY STREET	\$165.88
0595-164	AMAREL HOLLY A	1645 PACIFIC AVENUE	\$191.80
0622-019	AMERICAN BUDDHIST CULTURAL SOCIETY	1730 VAN NESS AVENUE	\$3,412.69
0619-095	AMY CHRISTINE ABDALLAH	1788 CLAY STREET	\$164.75
0622-001	ANASTASIO 1986 LIVING TRUST	1693 POLK STREET	\$3,414.27
0619-117	ANDREW DANIEL JINKENS	1788 CLAY STREET	\$219.34
0595-202	ANDREW HUANG	1643 PACIFIC AVENUE	\$262.56
0595-055	ANDREW N NELSON	1650 JACKSON STREET	\$230.04
0595-179	ANDREW THURMAN WRIGHT	1645 PACIFIC AVENUE	\$336.94
0595-031	ANDREW U CHONG	1650 JACKSON STREET	\$194.73
0573-025	ANGELA FOO FMLY TR	1461 BROADWAY	\$243.68
0622-034	ANITA C LEE REVOC TR	1776 SACRAMENTO STREET	\$287.17
0622-029	ANITA ETTINGER FAMILY TRUST	1776 SACRAMENTO STREET	\$395.05
0574-050	ANITA SIMON	1545 BROADWAY	\$281.56
0595-154	ANJUN ZHOU	1601 PACIFIC AVENUE	\$367.45
0595-070	ANNA K ANTONSSON	1650 JACKSON STREET	\$187.92

APN	OWNER NAME	SITE ADDRESS	PARCEL ASSESSMENT
0573-029	ANNA MARIA VALLARINO	1461 BROADWAY	\$263.93
0619-065	ANTHONY & AGBAYA PELCZYNSKI	1788 CLAY STREET	\$215.61
0644-015	ANTHONY REALTY LLC, C/O GEORGE ANTHONY	1522 POLK STREET	\$5,694.78
0619-109	ARLENE LIU	1788 CLAY STREET	\$172.36
0597-031	ART ZENDARSKI	1591 JACKSON STREET	\$263.28
0595-150	ARUN VIJAYVERGIYA	1601 PACIFIC AVENUE	\$365.35
0574-034	AVINASH ARUMUGAM	1545 BROADWAY	\$281.56
0595-158	BAJAJ MEEKAL & MOHAN JASMIT	1601 PACIFIC AVENUE	\$370.86
0622-004	BARAK D & TALY L JOLISH	1601 POLK STREET	\$3,558.80
0595-021	BARBARA QUIGLEY	1650 JACKSON STREET	\$193.11
0595-078	BARRBARA TANG & MENG MIN	1650 JACKSON STREET	\$187.92
0597-048	BERNARD P HAGEN	1591 JACKSON STREET	\$241.25
0574-031	BETHANY S CHANG	1545 BROADWAY	\$281.56
0595-156	BIG GOOSE LLC	1601 PACIFIC AVENUE	\$364.38
0595-178	BOCHY FAMILY TRUST	1645 PACIFIC AVENUE	\$343.58
0574-001A	BONDANZA JOSEPH L	1515 BROADWAY	\$1,867.95
0595-034	BRADLEY J & ANNE THILGES	1650 JACKSON STREET	\$230.04
0619-101	BRANDON PAE	1788 CLAY STREET	\$172.85
0619-139	BRETT BETZLER	1788 CLAY STREET	\$159.73
0597-058	BRIAN A PIRO	1810 POLK STREET	\$224.49
0622-030	BRIAN W VIERRA	1776 SACRAMENTO STREET	\$306.28
0595-039	BRUIN SURVIVORS TRUST	1650 JACKSON STREET	\$193.11
0622-036	BRYANT Y CHOU	1776 SACRAMENTO STREET	\$291.38
0573-014	C/O ALVIN LEE	1463 BROADWAY	\$478.60
0619-007	CALIFORNIA CLUB OF CALIFORNIA	1748 CLAY STREET	\$796.96
0619-008	CALIFORNIA CLUB OF CALIFORNIA	1748 CLAY STREET	\$1,847.58
0595-051	CAMILLE J CUSUMANO	1650 JACKSON STREET	\$153.74
0574-044	CARMEN FALCON ESTEVA	1545 BROADWAY	\$281.56
0622-035	CAROL A LOUIE	1776 SACRAMENTO STREET	\$347.91
0595-038	CAROLINE M DAHL	1650 JACKSON STREET	\$153.74
0622-062	CAROLYN W EPSTEIN	1776 SACRAMENTO STREET	\$287.00
0597-047	CARRIE LYNNE MILLER	1591 JACKSON STREET	\$253.56
0622-031	CARRIE PETERSON LIVING TRUST	1776 SACRAMENTO STREET	\$344.02
0622-040	CARRIE PETERSON LIVING TRUST	1776 SACRAMENTO STREET	\$366.38
0595-061	CARROLL 2004 REVOC TR	1650 JACKSON STREET	\$230.04
0595-023	CATHERINE C COOK	1650 JACKSON STREET	\$193.11
0598-002	CELBCO LLC	1813 POLK STREET	\$3,570.82
0574-016	CHAIN OF LAKES GROUP LLC	2134 VAN NESS AVENUE	\$2,559.77
0619-149	CHAN FAMILY LIVING TRUST	1820 VAN NESS AVENUE	\$486.79
0622-038	CHAN STEPHEN K & OSAKI REIK	1776 SACRAMENTO STREET	\$395.05
0597-045	CHANDRA S CHATERJI	1591 JACKSON STREET	\$318.84
0619-150	CHANNERS INC	1800 VAN NESS AVENUE	\$631.42
0595-028	CHAU-CHOU REVOC TRUST	1650 JACKSON STREET	\$230.04
0619-111	CHEER SEED LLC	1788 CLAY STREET	\$210.27
0619-145	CHEER SEED LLC	1788 CLAY STREET	\$164.75
0573-016	CHEN JESSICA JIA YIE	1461 BROADWAY	\$248.54
0574-004	CHEN ZHAO PING	2031 POLK STREET	\$1,905.25
0619-086	CHERYL PIERCE	1788 CLAY STREET	\$199.25
0622-026	CHIEKO HAMADA 2011 TRUST c/o HAMADA CHIEKO TRUSTEE	1776 SACRAMENTO STREET	\$347.91

APN	OWNER NAME	SITE ADDRESS	PARCEL ASSESSMENT
0619-075	CHIEN-LING TAI	1788 CLAY STREET	\$177.38
0597-035	CHIN 1988 FAMILY TRUST	1591 JACKSON STREET	\$221.97
0595-197	CHOKSI MAYA CHOU & CHEN FMLY TRUST c/o CHI CHIN CHOU &	1645 PACIFIC AVENUE	\$196.50
0619-014	MEI HSIN	1753 WASHINGTON STREET	\$2,090.60
0622-028	CHOW HENG-YEI & FRANCINE	1776 SACRAMENTO STREET	\$313.08
0619-067	CHRIS BLUSE & EVE-LYNN RAPP	1788 CLAY STREET	\$260.65
0622-051	CHRISTIANNE PANG	1776 SACRAMENTO STREET	\$361.84
0619-148	CHRISTINA GIGUERE & DAVID KVARATSKHELIA	1771 WASHINGTON STREET	\$328.03
0619-089	CHRISTINE BLANKENBURG	1788 CLAY STREET	\$174.79
0619-116	CHRISTINE WONG	1788 CLAY STREET	\$232.62
0619-146	CHRISTOPHER A FREGLEY	1771 WASHINGTON STREET	\$309.24
0595-199	CHRISTOPHER D MILLER	1645 PACIFIC AVENUE	\$390.56
0595-146	CHRISTOPHER J GOBLE	1601 PACIFIC AVENUE	\$367.45
0619-070	CHRISTOPHER L WINIARZ	1788 CLAY STREET	\$172.52
0595-181	CHRISTOPHER P & YAYO BAKER	1645 PACIFIC AVENUE	\$254.98
0595-153	CHRISTOPHER RICHARD POCEK	1601 PACIFIC AVENUE	\$368.26
0595-175	CHUANG SHU-MIN	1645 PACIFIC AVENUE	\$296.12
0622-041	CINDY SWITZER STRAUBE	1776 SACRAMENTO STREET	\$297.37
0595-176	CRISTINE LAW	1645 PACIFIC AVENUE	\$196.50
0619-029	CYNTHIA A BENNIS	1720 CLAY STREET	\$243.88
0619-104	CYNTHIA Y LIN	1788 CLAY STREET	\$219.66
0573-031	DANA HAASZ	1461 BROADWAY	\$243.68
0619-072	DANA M GALANTE	1788 CLAY STREET	\$208.81
0597-064	DANIEL HSIAO	1810 POLK STREET	\$267.58
0619-123	DANIEL KENNEDY	1788 CLAY STREET	\$162.16
0619-023	DANIELA JAGLE	1720 CLAY STREET	\$227.20
0619-014A	DARRYL 1745 WASHINGTON LLC DAT & LAT 2010 FAMILY TRUST/DOMINIC & LEONA	1745 WASHINGTON STREET	\$1,895.73
0621-015	TARANTINO	1630 POLK STREET	\$2,831.89
0595-037	DATWANI FAMILY TRUST	1650 JACKSON STREET	\$230.04
0619-041	DAVID & JEAN ROSENBLUM TRUS	1725 WASHINGTON STREET	\$248.00
0573-034	DAVID A CONNORS	1461 BROADWAY	\$267.98
0622-072	DAVID B & ANNE C FLINN	1776 SACRAMENTO STREET	\$287.00
0597-057	DAVID C GREY	1810 POLK STREET	\$195.66
0574-018	DAVID J LIPSCHULTZ	2160 VAN NESS AVENUE	\$3,771.96
0595-047	DAVID L DOLD	1650 JACKSON STREET	\$153.74
0619-082	DEANNA TOM	1788 CLAY STREET	\$164.75
0595-072	DEBBE SUE NOTO	1650 JACKSON STREET	\$226.15
0620-018	DENIS G CASEY & VICTORIA ST	1732 POLK STREET	\$3,151.66
0574-039	DEVIN D & OLIVIA M DWORAK	1545 BROADWAY	\$281.56
0620-019	DEVPAC LLC	1738 POLK STREET	\$2,966.89
0597-046	DIANE V RAIKE	1591 JACKSON STREET	\$298.43
0622-050	DINA DIBATTISTA	1776 SACRAMENTO STREET	\$395.05
0595-064	DONALD M LEE	1650 JACKSON STREET	\$226.15
0595-032	DONNA VALLERAND	1650 JACKSON STREET	\$193.11
0595-080	DOROTA T TRAWINSKA	1650 JACKSON STREET	\$226.15
0619-136	DU PENGZHENG & XU JIHONG	1788 CLAY STREET	\$162.48
0595-145	DUONG BINH YEU & LY NGHIEM	1601 PACIFIC AVENUE	\$365.50
0573-020	DWIGHT & MARIANNE HAUPTMAN	1461 BROADWAY	\$212.91

APN	OWNER NAME	SITE ADDRESS	PARCEL ASSESSMENT
0619-113	EDILMA R CON HON	1788 CLAY STREET	\$177.38
0619-122	EDWARD C & IRENE L KWOK	1788 CLAY STREET	\$172.36
0595-172	EDWARD T SAMULSKI	1645 PACIFIC AVENUE	\$337.10
0619-060	EHSAN SAEEDI	1788 CLAY STREET	\$205.57
0595-044	EL-HAGE FAMILY REVOC TRUST	1650 JACKSON STREET	\$188.25
0595-035	ELIZABETH A & TODD B CROSBY	1650 JACKSON STREET	\$188.25
0622-044	ELIZABETH M TASKER	1776 SACRAMENTO STREET	\$270.81
0574-052	ELIZABETH STRYKS-SHAW	1545 BROADWAY	\$281.56
0595-060	EMILY MAU	1650 JACKSON STREET	\$153.74
0573-021	ERIC B ANDERSON	1461 BROADWAY	\$212.91
0643-007	ERLEC LADA	1616 CALIFORNIA STREET	\$2,242.01
0622-005	EXEMPT TRUST-EMILY ROSENBERG TRUSTEE	1708 SACRAMENTO STREET	\$2,385.75
0597-049	FAILING REVOCABLE TRUST THE	1591 JACKSON STREET	\$248.38
0622-046	FEDERICO JONRUSSELL	1776 SACRAMENTO STREET	\$287.17
0619-140	FELICIA LESMANA	1788 CLAY STREET	\$157.46
0595-081	FELICIA Y FANG	1650 JACKSON STREET	\$193.11
0643-015	FIRST PRESBYTERIAN SOCIETY	1660 VAN NESS AVENUE	\$2,367.45
0619-143	FOX FAMILY TRUST	1788 CLAY STREET	\$254.00
0595-071	FRANK A SCAPPATICCI	1650 JACKSON STREET	\$230.04
0619-017	FRANK A SCAPPATICCI	1715 POLK STREET	\$609.36
0622-006	FRANKLIN & GEORGIA BOIDES R	1724 SACRAMENTO STREET	\$4,226.99
0597-034	FRASIER REVOC TRUST	1591 JACKSON STREET	\$214.85
0573-028	FRENDER REVOCABLE LIVING TR	1461 BROADWAY	\$267.98
0595-171	FUTERNIK SONIA & ALBERT	1645 PACIFIC AVENUE	\$196.66
0620-016	GARLENE CHEUNG&KENDRIC YUE	1720 POLK STREET	\$1,417.90
0574-002	GARY C YEUNG	2047 POLK STREET	\$1,279.70
0573-015	GARY G & JUNE WONG	1465 BROADWAY	\$420.25
0573-027	GARY G & JUNE WONG	1461 BROADWAY	\$247.73
0595-065	GENTNER STEVEN	1650 JACKSON STREET	\$193.11
0619-053	GEORGE LAW	1788 CLAY STREET	\$172.85
0595-059	GEORGETTE CHI YANG	1650 JACKSON STREET	\$193.11
0595-177	GHANEKAR FAMILY TRUST	1645 PACIFIC AVENUE	\$319.61
0619-144	GHASSAN MURAD	1788 CLAY STREET	\$265.99
0619-051	GJ 643 FAIRWAY CIRCLE LLC	1788 CLAY STREET	\$172.85
0595-056	GLORIA ALLEN TRUST	1650 JACKSON STREET	\$153.74
0573-019	GO RANCE	1461 BROADWAY	\$203.19
0619-121	GRACE JAYE CHENG	1788 CLAY STREET	\$164.75
0574-012	GRIFFITH 1995 CREDIT SHELTER	1650 PACIFIC AVENUE	\$5,887.18
0596-022	GUMINA FAMILY PARTNERSHIP	1914 POLK STREET	\$1,629.34
0574-043	GYORFFY EDWIN JOHN & HUNG C	1545 BROADWAY	\$281.56
0595-005	H E I R PROPERTY HOLDINGS L	2000 VAN NESS AVENUE	\$14,019.30
0597-042	HADI SULISTIO	1591 JACKSON STREET	\$214.85
0598-006	HARBAND MARTIN E TRUSTEE	1740 WASHINGTON STREET	\$3,059.14
0643-013	HARMS OF CALIFORNIA INC BA	1640 VAN NESS AVENUE	\$4,497.55
0643-016	HARMS OF CALIFORNIA INC BA	1727 SACRAMENTO STREET	\$3,552.40
0622-070	HARRIET WONG	1776 SACRAMENTO STREET	\$378.69
0619-001	HARRY & WEN HSIN HSIA	1741 POLK STREET	\$3,660.46
0619-042	HARRY S & LORINDA K SILVERSTEIN	1725 WASHINGTON STREET	\$243.46
0595-196	HARTMAN MATTHEW CECIL	1645 PACIFIC AVENUE	\$296.12
0622-020	HEATH FAMILY PARTNERS	1776 SACRAMENTO STREET	\$2,348.03

APN	OWNER NAME	SITE ADDRESS	PARCEL ASSESSMENT
0595-046	HEATHER KATHERINE DEMPSEY	1650 JACKSON STREET	\$230.04
0598-012	HORN BROTHERS LLC JACKSON S	1641 JACKSON STREET	\$6,382.45
0643-001	HOUSER FAMILY TRUST	1545 POLK STREET	\$5,331.15
0574-037	HSIEH MICHELLE	1545 BROADWAY	\$281.56
0619-090	HSIN-CHIEH JIANG	1788 CLAY STREET	\$232.78
0619-096	HUA ZHENG & HUI ZHAO REVOCABLE TRUST	1788 CLAY STREET	\$172.36
0619-108	HUA ZHENG & HUI ZHAO REVOCABLE TRUST	1788 CLAY STREET	\$164.75
0619-078	IAN BAILEY	1788 CLAY STREET	\$222.58
0574-047	ITAY BASH	1545 BROADWAY	\$281.56
0619-032	JACOB MORIN	1720 CLAY STREET	\$225.58
0574-015	JACOBSON D M & SONS INC	2128 VAN NESS AVENUE	\$4,818.50
0619-035	JACQUELINE AMANDA WU	1725 WASHINGTON STREET	\$238.76
0622-017	JAMES & ELIZABETH FERGUS	1725 CLAY STREET	\$2,696.42
0619-022	JAMES FARRIS	1720 CLAY STREET	\$219.58
0595-017	JAMES J ROMANO	1650 JACKSON STREET	\$480.78
0619-063	JAMES LOUIS VIGGIANO	1788 CLAY STREET	\$172.85
0619-097	JANA RACINE	1788 CLAY STREET	\$162.16
0622-064	JANE A AGUIRRE	1776 SACRAMENTO STREET	\$258.82
0619-102	JANET PEI KIONG KWOK	1788 CLAY STREET	\$163.62
0619-018	JASON LUND	1720 CLAY STREET	\$226.39
0619-073	JAVID MIRHADIYEV	1788 CLAY STREET	\$208.97
0597-065	JEAN-LUC AZOU	1810 POLK STREET	\$272.28
0619-130	JEFFREY K OBERTI	1788 CLAY STREET	\$219.66
0619-098	JENNA LIOU	1788 CLAY STREET	\$210.27
0574-040	JENNIER SHU	1545 BROADWAY	\$281.56
0619-084	JENNIFER WU	1788 CLAY STREET	\$162.16
0574-035	JESSICA M BOCCI	1545 BROADWAY	\$281.56
0595-165	JEUNG 2000 FAMILY TRUST	1645 PACIFIC AVENUE	\$278.63
0621-022	JOE & ANNIE ENG	1640 POLK STREET	\$4,776.94
0622-068	JOHANNA M SPILLMAN	1776 SACRAMENTO STREET	\$287.49
0595-066	JOHN & BARBARA ADDEO	1650 JACKSON STREET	\$226.48
0619-020	JOHN & TERI CHEN	1720 CLAY STREET	\$238.86
0595-129	JOHN E MCINERNEY	1625 PACIFIC AVENUE	\$236.74
0595-129	JOHN E MCINERNEY	1625 PACIFIC AVENUE	\$236.74
0595-129	JOHN E MCINERNEY	1625 PACIFIC AVENUE	\$236.74
0595-129	JOHN E MCINERNEY	1625 PACIFIC AVENUE	\$236.74
0595-129	JOHN E MCINERNEY	1625 PACIFIC AVENUE	\$236.74
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0595-129	JOHN E MCINERNEY	1625 PACIFIC AVENUE	\$236.74
0595-129	JOHN E MCINERNEY	1625 PACIFIC AVENUE	\$236.74
0595-129	JOHN E MCINERNEY	1625 PACIFIC AVENUE	\$236.74
0595-129	JOHN E MCINERNEY	1625 PACIFIC AVENUE	\$236.74
0595-129	JOHN E MCINERNEY	1625 PACIFIC AVENUE	\$236.74
0595-129	JOHN E MCINERNEY	1625 PACIFIC AVENUE	\$236.74
0595-045	JOHN E TUTTLE	1650 JACKSON STREET	\$187.92
0643-004	JOHN JENKEL	1501 POLK STREET	\$8,074.30



APN	OWNER NAME	SITE ADDRESS	PARCEL ASSESSMENT
0595-026	JOHN MOHONEY & LYNDA M COLE	1650 JACKSON STREET	\$188.25
0574-045	JOHN S MCCARTHY	1545 BROADWAY	\$281.56
0595-049	JON T MAYEDA	1650 JACKSON STREET	\$194.73
0622-042	JONATHAN B & MARILYN M ELKUS	1776 SACRAMENTO STREET	\$245.21
0597-060	JOSE MENCHERO TRUSTEE	1810 POLK STREET	\$355.86
0598-009A	JOSEF BETZ	1906 VAN NESS AVENUE	\$2,873.25
0598-009B	JOSEF BETZ	1920 VAN NESS AVENUE	\$2,858.92
0598-010	JOSEF BETZ	1930 VAN NESS AVENUE	\$2,824.11
0619-120	JOSH & SONIA SCHEIN	1788 CLAY STREET	\$232.95
0644-014	JPMORGAN CHASE BANK	1500 POLK STREET	\$5,095.40
0595-006	JUDITH HYMAN ROSENTHAL TR	2020 VAN NESS AVENUE	\$10,200.94
0597-040	JUDITH RODDY BUNCE	1591 JACKSON STREET	\$246.27
0619-026	JUDY S PUA	1720 CLAY STREET	\$222.82
0598-001	JULIAN M HIRSCH TRUST	1825 POLK STREET	\$11,192.53
0574-029	JULIE H RYOO	1545 BROADWAY	\$281.56
0595-040	JULIE KIM	1650 JACKSON STREET	\$194.73
0619-047	JUSY S PUA	1725 WASHINGTON STREET	\$248.16
0619-119	KAJI REVOCABLE TRUST	1788 CLAY STREET	\$211.40
0598-008	KAMRANI FMLY TR	1756 WASHINGTON STREET	\$1,515.76
0595-036	KANIKA KHOLI	1650 JACKSON STREET	\$187.92
0573-011	KAREN QUAN REVOC TR	2030 POLK STREET	\$7,032.02
0595-048	KAREN T DOLD	1650 JACKSON STREET	\$193.11
0595-183	KARIMI KATY & RAMIREZ DAVID	1645 PACIFIC AVENUE	\$196.50
0597-054	KARINA VAYSMAN	1810 POLK STREET	\$998.63
0595-155	KATHERINE & JUSTIN H OSIR	1601 PACIFIC AVENUE	\$364.70
0619-076	KATHERINE LAU	1788 CLAY STREET	\$163.62
0597-039	KATHRYN JANE ELWELL	1591 JACKSON STREET	\$258.91
0619-058	KATIE C WU	1788 CLAY STREET	\$172.85
0595-173	KATSAROS FAMILY TRUST	1645 PACIFIC AVENUE	\$396.55
0619-045	KELLY KRISTAL	1725 WASHINGTON STREET	\$238.76
0619-135	KEN CHUN YEOH	1788 CLAY STREET	\$172.36
0595-054	KENNETH & MAISY CHAN	1650 JACKSON STREET	\$187.92
0574-051	KENNETH LEVINS	1545 BROADWAY	\$281.56
0622-032	KETKI KUMAR	1776 SACRAMENTO STREET	\$270.81
0619-037	KIM GALLAGHER	1725 WASHINGTON STREET	\$245.57
0595-152	KIONG MEE MEE & LEOUNG GIFF	1601 PACIFIC AVENUE	\$378.96
0622-027	KOBETITSCH REVOCABLE FAMILY TRUST	1776 SACRAMENTO STREET	\$291.38
0622-059	KOBLENTZ FAMILY TRUST	1776 SACRAMENTO STREET	\$314.06
0595-052	KOO HILTON H T & FAN CONSTAc/o SIU SIU KOO	1650 JACKSON STREET	\$230.04
0595-067	KOTTERMAN LINDSAY	1650 JACKSON STREET	\$193.11
0573-023	KWAI MUI LEE REVOCABLE TRUST	1461 BROADWAY	\$263.93
0574-001	Lafa PARTNERS LLC	2055-2065 POLK STREET	\$2,479.74
0595-203	LARISA MISCHINA	1647 PACIFIC AVENUE	\$382.36
0619-091	LAURA & CHRISTOHPER BUSCH	1788 CLAY STREET	\$219.66
0595-062	LAURA E PERES	1650 JACKSON STREET	\$187.92
0574-038	LAURA K MAIL	1545 BROADWAY	\$281.56
0597-059	LAURA Y WANG	1810 POLK STREET	\$344.85
0598-009	LAVI SECURITIES LLC	1900 VAN NESS AVENUE	\$8,006.44
0597-043	LAWLOR FAMILY REVOC 2003 TR	1591 JACKSON STREET	\$216.30
0595-163	LEE JESSICA	1645 PACIFIC AVENUE	\$291.42

APN	OWNER NAME	SITE ADDRESS	PARCEL ASSESSMENT
0619-028	LEHMAN-WARHAFTIG FAMILY TRU	1720 CLAY STREET	\$243.88
0574-014	LEONARD J LEVY	2100 VAN NESS AVENUE	\$7,022.32
0595-063	LESLIE A BULL	1650 JACKSON STREET	\$230.04
0619-092	LI HUIYING & ZHOU WEIYE	1788 CLAY STREET	\$221.61
0573-033	LI KAM CHOY	1461 BROADWAY	\$247.73
0595-167	LI MO & CHEN HOMGYUE	1645 PACIFIC AVENUE	\$296.12
0574-048	LIAO TCHOUN PAO & CHING SOU	1545 BROADWAY	\$281.56
0619-019	LISA ANN HATTING	1720 CLAY STREET	\$226.39
0619-100	LISA CHU	1788 CLAY STREET	\$166.21
0619-061	LISA WU	1788 CLAY STREET	\$171.88
0574-032	LIU KOJAM & TAI-YING	1545 BROADWAY	\$281.56
0619-079	LIU ZIQIANG & HU HUI ZHEN	1788 CLAY STREET	\$172.85
0595-151	LOREN SCHWARTZ	1601 PACIFIC AVENUE	\$365.35
0595-053	LORENA & MICHAEL WONG	1650 JACKSON STREET	\$188.25
0619-059	LORETTA CHANG	1788 CLAY STREET	\$208.81
0595-128	LORETTA CHANG, JNG IRREVOCABLE TRUST	1650 JACKSON STREET	\$188.25
0619-107	LORIN D BERGMAN	1788 CLAY STREET	\$233.43
0595-033	LOUISA SUGAR	1650 JACKSON STREET	\$153.74
0595-191	LU JENNY M & TSAI CHI-KENG	1645 PACIFIC AVENUE	\$319.61
0595-162	LUCIA M CLEVELAND	1645 PACIFIC AVENUE	\$254.33
0622-043	LUCY LI	1776 SACRAMENTO STREET	\$351.80
0622-039	LYNNE VANDYKE	1776 SACRAMENTO STREET	\$331.71
0595-182	MACTAS LISA	1645 PACIFIC AVENUE	\$296.12
0622-055	MAMIE L JUNG	1776 SACRAMENTO STREET	\$313.57
0595-073	MANUEL & CARMELITA CASTANEDA	1650 JACKSON STREET	\$193.11
0595-198	MARK & JUCHI LIU TRUST	1645 PACIFIC AVENUE	\$319.61
0597-051	MARK WHISLER	1591 JACKSON STREET	\$211.28
0595-016	MARLIN G CHOCKER, TRUSTEE		\$0.00
0597-030	MARY JO MCMAHON	1591 JACKSON STREET	\$315.60
0573-032	MATHEW ADAMO	1461 BROADWAY	\$235.58
0595-159	MATTHEW L FRIEDMAN	1601 PACIFIC AVENUE	\$370.86
0595-161	MATTHEW RYAN BUDD-THANOS TR	1601 PACIFIC AVENUE	\$367.45
0595-077	MAUREEN CHEN	1650 JACKSON STREET	\$230.04
0622-054	MCCORMACK KEVIN & DAVALOS S	1776 SACRAMENTO STREET	\$270.81
0597-063	MCKINNEY ADELAIDE	1810 POLK STREET	\$258.35
0619-068	MELISSA & SHAWN A MAHER	1788 CLAY STREET	\$233.92
0573-018	MELVIN MAR LIVING TRUST	1461 BROADWAY	\$243.68
0619-057	MENMENG ZHANG	1788 CLAY STREET	\$172.85
0619-031	MEYMAN MASHA A	1720 CLAY STREET	\$350.79
0619-106	MICHAEL ABRAMS	1788 CLAY STREET	\$236.19
0619-021	MICHAEL BRADLEY FAULCONER	1720 CLAY STREET	\$238.86
0619-129	MICHAEL MORANDI	1788 CLAY STREET	\$245.09
0619-077	MICHAEL S KNIGHT	1788 CLAY STREET	\$251.09
0619-080	MICHAEL SCHEIREY & ANN HOANG	1788 CLAY STREET	\$260.32
0595-168	MICHELLE WAI-MAN CHOY	1645 PACIFIC AVENUE	\$196.50
0595-193	MICHELSON KEREN EDITH	1645 PACIFIC AVENUE	\$328.68
0622-008	MILDRED QUAN TRUST	1740 SACRAMENTO STREET	\$2,435.97
0619-115	MIN-CHIEH TSAI	1788 CLAY STREET	\$174.79
0619-024	MOLLER TRUST	1720 CLAY STREET	\$229.95
0597-037	MOLLY HOYT & GREG MCKENNEY	1591 JACKSON STREET	\$323.21

APN	OWNER NAME	SITE ADDRESS	PARCEL ASSESSMENT
0573-017	MOON CHANG NAM & KIM YONG HYONG KIM	1461 BROADWAY	\$235.58
0598-005	MORGENSTERN 2015 TR	1732 WASHINGTON STREET	\$2,125.55
0643-002	MOSKOWITZ FAMILY TRUST	1541 POLK STREET	\$2,088.87
0573-022	NANCY TSE LEW	1461 BROADWAY	\$223.44
0595-030	NEEDLES REVOCABLE INTER VIV	1650 JACKSON STREET	\$193.11
0573-024	NELSON S & MARIA E LEW	1461 BROADWAY	\$242.87
0595-149	NG FRANKIE & LIANG FLORENCE	1601 PACIFIC AVENUE	\$389.16
0619-043	NGUYEN KIM THU	1725 WASHINGTON STREET	\$248.16
0619-064	NGUYEN MINH THU T & WU NELSON	1788 CLAY STREET	\$213.67
0619-002	NGUYEN VENTURE LLC	1729 POLK STREET	\$4,526.66
0597-041	NICHOLAS T COCKCROFT	1591 JACKSON STREET	\$255.67
0595-029	NOBLE WARREN SCOTT	1650 JACKSON STREET	\$153.74
0619-134	NORMA ESHERICK TRUST	1788 CLAY STREET	\$164.75
0595-082	NORMA SUMIKO NISHIDA ESHERIESHERICK	1650 JACKSON STREET	\$226.48
0622-057	ODONNELL FAMILY TRUST	1776 SACRAMENTO STREET	\$347.91
0595-076	O'DWYER ORLA	1650 JACKSON STREET	\$188.25
0643-001A	OLD FIRST GARAGE CORP	1725 SACRAMENTO STREET	\$7,522.86
0574-046	ORI BASH	1545 BROADWAY	\$281.56
0620-017	OSHIRO & WIRATTIGOWIT TRUST	1726 POLK STREET	\$1,550.09
0622-047	OYANG ETHEL M H & REDDY MADHUSUDHAN	1776 SACRAMENTO STREET	\$347.91
0595-180	PATEL GAMBHIR FMLY TRUST	1645 PACIFIC AVENUE	\$396.55
0595-043	PATEL KUNAL K	1650 JACKSON STREET	\$230.04
0595-057	PATRICIA A SONNINO	1650 JACKSON STREET	\$193.11
0597-044	PATRICIA L DARDEN	1591 JACKSON STREET	\$244.81
0619-054	PATRICIA MALONE	1788 CLAY STREET	\$127.98
0574-033	PATRICK & ANNE MOLLOY	1545 BROADWAY	\$281.56
0619-034	PATRICK & JENNY W MAO	1725 WASHINGTON STREET	\$240.22
0595-084	PATRICK B MILES	1650 JACKSON STREET	\$230.04
0622-056	PAUL & HELEN WONG	1776 SACRAMENTO STREET	\$287.17
0619-062	PEARLYN M LEE	1788 CLAY STREET	\$172.36
0597-055	PEHRSON AUGUSTUS	1810 POLK STREET	\$221.41
0622-058	PEIYUAN WANG & HUACHUN CHEN	1776 SACRAMENTO STREET	\$291.38
0595-018	PENELOPE A PONG	1650 JACKSON STREET	\$187.92
0598-011	PETER & WILMA P DEPAVLOFF	1659 JACKSON STREET	\$1,141.35
0597-032	PETER C FOLLER	1591 JACKSON STREET	\$251.62
0619-033	PETER MACGUIRE	1725 WASHINGTON STREET	\$245.73
0619-044	PETER MACGUIRE	1725 WASHINGTON STREET	\$264.19
0595-020	PETER RICE	1650 JACKSON STREET	\$153.74
0596-021	PETER V GUMINA	1590 JACKSON STREET	\$1,575.80
0619-103	PHILIP LEE BURK & JANEY YAJIANG BURK	1788 CLAY STREET	\$245.26
0622-024	PHILIPPA JANE ZUCKERMAN	1776 SACRAMENTO STREET	\$323.45
0619-132	PLUM RANCH TRUST	1788 CLAY STREET	\$201.68
0619-014B	PODESTA FAMILY LLC	1739 WASHINGTON STREET	\$1,692.26
0595-190	POFCHER FAMILY 2001 REVOCAB	1645 PACIFIC AVENUE	\$196.50
0621-014	POLK ST TRUST c/o GAETANI REALTY INC	1618 POLK STREET	\$4,687.94
0598-014	POLK/WASHINGTON ASSOC LLC		\$555.97
0598-015	POLK/WASHINGTON ASSOC LLC		\$273.01
0598-016	POLK/WASHINGTON ASSOC LLC		\$313.14
0598-017	POLK/WASHINGTON ASSOC LLC		\$308.22
0598-018	POLK/WASHINGTON ASSOC LLC		\$304.66

APN	OWNER NAME	SITE ADDRESS	PARCEL ASSESSMENT
0598-019	POLK/WASHINGTON ASSOC LLC		\$282.63
0598-020	POLK/WASHINGTON ASSOC LLC		\$283.44
0598-021	POLK/WASHINGTON ASSOC LLC		\$311.46
0598-022	POLK/WASHINGTON ASSOC LLC		\$304.66
0598-023	POLK/WASHINGTON ASSOC LLC		\$303.52
0598-024	POLK/WASHINGTON ASSOC LLC		\$307.25
0598-025	POLK/WASHINGTON ASSOC LLC		\$311.46
0598-026	POLK/WASHINGTON ASSOC LLC	1702 WASHINGTON STREET	\$304.66
0598-027	POLK/WASHINGTON ASSOC LLC		\$303.52
0598-028	POLK/WASHINGTON ASSOC LLC		\$307.25
0598-029	POLK/WASHINGTON ASSOC LLC		\$303.52
0598-030	POLK/WASHINGTON ASSOC LLC		\$307.25
0598-031	POLK/WASHINGTON ASSOC LLC		\$311.46
0598-032	POLK/WASHINGTON ASSOC LLC		\$304.66
0619-001A	PRISICILLA Y MAR	1711 WASHINGTON STREET	\$3,055.49
0598-007	PUI GWEN LEE BYPASS TRUST	1750 WASHINGTON STREET	\$2,423.91
0595-025	QUMARS MONTAZERI	1650 JACKSON STREET	\$230.04
0619-071	RACHEL J HILL	1788 CLAY STREET	\$172.85
0622-052	RACHEL SIROIS	1776 SACRAMENTO STREET	\$287.00
0622-025	RAGHAVENDRA BALAKRISHNA IRR	1776 SACRAMENTO STREET	\$287.17
0597-062	RAJABI NICKON	1810 POLK STREET	\$355.54
0622-071	RAMAN LIVING TRUST	1776 SACRAMENTO STREET	\$361.84
0574-026	RAMESH & MANGIBEN PATEL RATTAN DODEJA 2003 REVOCABLE TRUST c/o	1630 PACIFIC AVENUE	\$7,883.71
0622-053	RATTAN DODEJA, TRUSTEE	1776 SACRAMENTO STREET	\$297.37
0573-012	RAYMOND G & LORRAINE J CHOY	2032 POLK STREET	\$9,539.11
0619-105	RAYMOND K HSU	1788 CLAY STREET	\$219.18
0597-015	RAYMOND LI TOM	1800 POLK STREET	\$5,111.71
0620-015	RAYMOND LI TOM	1700 POLK STREET	\$3,835.93
0622-003	RAYMOND LI TOM/1625 P LLC	1617 POLK STREET	\$7,766.63
0574-049	REBECCA M BURNSIDE	1545 BROADWAY	\$334.36
0573-001	RECREATION & PARK DEPARTMENT	1401 BROADWAY	\$4,326.34
0595-188	REGINA LEE	1645 PACIFIC AVENUE	\$254.98
0597-038	REYNOLD CHAN	1591 JACKSON STREET	\$309.61
0574-007	RICHARD B TEED	1616 PACIFIC AVENUE	\$1,415.94
0574-008	RICHARD B TEED	1618 PACIFIC AVENUE	\$1,953.42
0619-036	RICHARD M HILLS	1725 WASHINGTON STREET	\$242.97
0619-040	RICHARD M HILLS	1725 WASHINGTON STREET	\$264.19
0595-174	RICHARD TO	1645 PACIFIC AVENUE	\$254.98
0619-030	ROBERT H CHAN	1720 CLAY STREET	\$231.73
0619-046	ROBERT LI	1725 WASHINGTON STREET	\$236.82
0595-041	ROBERT M & MIRABELLA M KAMM	1650 JACKSON STREET	\$193.11
0619-088	ROBERT SCOTT & JULIE MACE	1788 CLAY STREET	\$166.21
0622-016	ROGER & LAURA AUBERT	1745 CLAY STREET	\$4,564.71
0619-055	ROGER J LEE	1788 CLAY STREET	\$172.85
0643-017	ROMAN CATHOLIC ARCHBISHOP	1656 CALIFORNIA STREET	\$5,601.89
0643-018	ROMAN CATHOLIC ARCHBISHOP	1600 VAN NESS AVENUE	\$15,697.63
0643-010	ROMEL SFAPT LLC	1650 CALIFORNIA STREET	\$5,582.75
0574-005	ROSE WING PROPERTIES	2021 POLK STREET	\$1,725.80
0595-058	ROSEMARY GONG	1650 JACKSON STREET	\$194.73

APN	OWNER NAME	SITE ADDRESS	PARCEL ASSESSMENT
0595-185	RUE BRIAN & JOHNSTON ALISON	1645 PACIFIC AVENUE	\$343.58
0619-093	RUSSELL OW & IVY WONG	1788 CLAY STREET	\$259.51
0619-056	SALDAMANDO FAMILY REVOCABLE	1788 CLAY STREET	\$172.85
0597-066	SANG HE LEE	1810 POLK STREET	\$275.03
0595-019	SBT TRUST OF 92	1650 JACKSON STREET	\$230.04
0595-169	SCHWARZMANN ROBERT & SU FRA	1645 PACIFIC AVENUE	\$319.12
0619-083	SCOTT G WONG	1788 CLAY STREET	\$172.52
0574-028	SERGIO AZZOLINO	1545 BROADWAY	\$366.90
0622-037	SHAHRIAR SHAGHAFI REVOCABLE	1776 SACRAMENTO STREET	\$314.06
0595-075	SHAHROKH DEHPANAH	1650 JACKSON STREET	\$193.11
0574-027	SHAILESH & VARSA PATEL	1565 BROADWAY	\$4,014.94
0595-170	SHAMSI SOLTANI	1645 PACIFIC AVENUE	\$251.25
0597-036	SHARON VARTANIAN	1591 JACKSON STREET	\$250.16
0595-024	SHERRIE W RICHARD	1650 JACKSON STREET	\$153.74
0622-049	SHIREEN NAGHSHINEH	1776 SACRAMENTO STREET	\$314.06
0622-060	SHIRLEY SHIN-YI LIU FMLY TRUST	1776 SACRAMENTO STREET	\$395.05
0595-069	SHOUGER JEFFREY I	1650 JACKSON STREET	\$230.04
0619-124	SHUJI UEMURA	1788 CLAY STREET	\$210.27
0622-048	SHULA BENSIMON	1776 SACRAMENTO STREET	\$291.38
0595-189	SIMEONE FAMILY TRUST	1645 PACIFIC AVENUE	\$296.12
0622-033	SIMON JEFFREY NEWTON	1776 SACRAMENTO STREET	\$324.26
0643-003	SMITH-BRENNAN PROPERTIES LLC	1630 CALIFORNIA STREET	\$13,685.54
0619-110	SONG QINGHUA	1788 CLAY STREET	\$162.16
0574-036	SRIDHAR & MONICA KALLURI	1545 BROADWAY	\$329.50
0595-050	SRIDHARAN PRASHANT	1650 JACKSON STREET	\$193.11
0622-013	ST LUKES CHURCH	1760 VAN NESS AVENUE	\$3,220.64
0597-056	STAMATIOU PAUL G	1810 POLK STREET	\$222.06
0619-048	STEPHAN E WARREN	1725 WASHINGTON STREET	\$264.19
0598-010B	STEPHEN HONNERT	1940 VAN NESS AVENUE	\$2,783.83
0622-021	STERLING INVESTMENTS LLC	1776 SACRAMENTO STREET	\$6,107.59
0620-020	STEVE CAPURRO	1750 POLK STREET	\$3,328.13
0597-053	STOTTLEMYER PAUL C JR &AVA	1591 JACKSON STREET	\$315.92
0619-131	STUART W KROCK	1788 CLAY STREET	\$205.89
0597-050	SUEY TENG GEE TRUST	1591 JACKSON STREET	\$214.85
0598-004	SUNG GEE & MEI OI KWONG HUE	1720 WASHINGTON STREET	\$2,571.74
0595-157	SUSAN E MONROW	1601 PACIFIC AVENUE	\$391.75
0622-066	SUSAN KROCK	1776 SACRAMENTO STREET	\$279.07
0622-073	SVETLANA TABACHNIK	1776 SACRAMENTO STREET	\$297.37
0619-094	T & M CHEN FAMILY TRUST	1788 CLAY STREET	\$233.43
0622-023	TARRA GUNDERSGAARD	1776 SACRAMENTO STREET	\$270.81
0595-166	TERRELL JOHN BRADLEY	1645 PACIFIC AVENUE	\$254.98
0595-201	TERRY & FARRIS FMLY TR	1641 PACIFIC AVENUE	\$371.74
0595-083	THEA M BURKATZKY	1650 JACKSON STREET	\$193.11
0619-025	THOMAS M BARRON	1720 CLAY STREET	\$221.04
0622-065	TIMOTHY M WONG	1776 SACRAMENTO STREET	\$295.10
0622-067	TINA LIU REVOCABLE TRUST	1776 SACRAMENTO STREET	\$335.92
0619-125	TING LU	1788 CLAY STREET	\$208.97
0644-017	TONG & TUNG PRPTS LLC	1685 SACRAMENTO STREET	\$4,001.88
0622-002	TOORAN G KHAYAM-BASHI	1639 POLK STREET	\$4,323.90
0597-061	TRALEE LLC	1810 POLK STREET	\$350.84

APN	OWNER NAME	SITE ADDRESS	PARCEL ASSESSMENT
0573-030	TSE YAT PING & CHUI LAN CHO	1461 BROADWAY	\$242.87
0596-023	UBBEN 2000 TRUST	1924 POLK STREET	\$1,092.00
0574-006	UMBERTO & LOANA BOZZETTO	2001 POLK STREET	\$4,156.90
0619-099	UMESHKUMAR PATEL	1788 CLAY STREET	\$208.97
0597-052	UNGARETTI TRUST	1591 JACKSON STREET	\$239.79
0574-041	UPTON JOHN-PAUL N & SHEFALI	1545 BROADWAY	\$281.56
0619-112	VAHID MIRHADIYEV	1788 CLAY STREET	\$199.25
0595-022	VAP CO	1650 JACKSON STREET	\$151.31
0595-068	VATCHE & ARMINE MAKASDJIAN	1650 JACKSON STREET	\$188.25
0595-194	VDC LLC	1645 PACIFIC AVENUE	\$361.56
0574-030	VICKI L FREED	1545 BROADWAY	\$344.41
0595-002	VILLAGE INVESTMENT PARTNERS	1600-1610 JACKSON STREET	\$19,343.07
0595-003	VILLAGE INVESTMENT PARTNERS	1616 JACKSON STREET	\$1,560.79
0619-005	WAI-MAN LEE	1701 POLK STREET	\$5,363.35
0644-016	WAI-MAN LEE	1538 POLK STREET	\$4,001.88
0595-195	WALTER BRETT T	1645 PACIFIC AVENUE	\$254.82
0619-147	WARE FAMILY TRUST	1771 WASHINGTON STREET	\$319.12
0619-066	WEIMIN HUANG	1788 CLAY STREET	\$221.44
0597-033	WELLMAN & RHONA WU FAMILY TRUST	1591 JACKSON STREET	\$261.17
0619-138	WEN YONGHUA & HUANG YING	1788 CLAY STREET	\$260.48
0619-052	WESLEY FURUTA	1788 CLAY STREET	\$172.85
0595-085	WILLIAM D FREUND	1650 JACKSON STREET	\$230.04
0595-160	WILLIAM E CHITTY, JR	1601 PACIFIC AVENUE	\$384.14
0619-085	WILLIAM F ALDINGER IV	1788 CLAY STREET	\$210.27
0595-187	WILLIAM OBERNDORF	1645 PACIFIC AVENUE	\$396.55
0574-017	WILLIAMS 2009 REVOC TR	2146 VAN NESS AVENUE	\$2,757.59
0595-079	WILLIAMS FAMILY TRUST	1650 JACKSON STREET	\$230.04
0573-026	WILMER FONG	1461 BROADWAY	\$235.58
0595-074	WINTER KATHERINE DUSAY & DO	1650 JACKSON STREET	\$202.99
0598-013	WONG FAMILY LVG TR	1627 JACKSON STREET	\$2,835.74
0574-003	WONG KENNETH L	2041 POLK STREET	\$2,146.59
0595-148	WONG KRISTOPHER D	1601 PACIFIC AVENUE	\$358.38
0622-061	WU MING J	1776 SACRAMENTO STREET	\$361.84
0619-012	WVN ASSOC LLC	1860 VAN NESS AVENUE	\$3,506.13
0595-200	XERXES LLC	1645 PACIFIC AVENUE	\$373.55
0595-147	XIE SHUGUANG DENNIS & YU LE	1601 PACIFIC AVENUE	\$359.19
0619-114	YING QIAN	1788 CLAY STREET	\$166.21
0619-038	YIP YICK NAM	1725 WASHINGTON STREET	\$243.46
0619-133	YIU BONITA TSAI & WILLIAM Y	1788 CLAY STREET	\$232.95
0619-087	YOUNG YUK	1788 CLAY STREET	\$177.38
0619-039	YU FAMILY TRUST	1725 WASHINGTON STREET	\$248.16
0622-063	YU FAMILY TRUST (SAMSON GANG YU & SAMANTHA YIYUAN GUAN)	1776 SACRAMENTO STREET	\$297.37
0619-128	YUK AIR CUA	1788 CLAY STREET	\$163.62
0619-011	ZEIDAN FAMILY 2011 REVOC IN	1840 VAN NESS AVENUE	\$3,388.37
0619-142	ZHENG JIE & WANG QIAN	1788 CLAY STREET	\$219.66