

File No. 260467

Committee Item No. 4

Board Item No. 8

COMMITTEE/BOARD OF SUPERVISORS

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Committee: Government Audit and Oversight

Date: June 18, 2026

Board of Supervisors Meeting:

Date: June 30, 2026

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Prepared by: Monique Crayton

Date: June 26, 2026

Prepared by: Monique Crayton

Date: June 12, 2026

Prepared by:

Date:

1 [Assessment Ballots for City Parcels - Downtown Community Benefit District]

2
3 **Resolution authorizing the Mayor or his designee to cast an assessment ballot in the**
4 **affirmative for the proposed renewal and expansion of a property and business**
5 **improvement district known as the Downtown Community Benefit District, with respect**
6 **to certain parcels of real property owned by the City that would be subject to**
7 **assessment in said district.**

8
9 WHEREAS, Pursuant to the Property and Business Improvement Law of 1994,
10 California Streets and Highways Code, Sections 36600 et seq. (the "Act"), as augmented by
11 Article 15 of the San Francisco Business and Tax Regulations Code ("Article 15"), the Board
12 of Supervisors adopted Resolution No. 295-26 on May 19, 2026, entitled "Resolution
13 declaring the intention of the Board of Supervisors to establish a property-based business
14 improvement district known as the 'Resolution declaring the intention of the Board of
15 Supervisors to renew and expand the property-based business improvement district, known
16 as the Downtown Community Benefit District (District), and to levy a multi-year assessment on
17 all parcels in the District; approving the management district plan and engineer's report and
18 proposed boundaries map for the District; ordering and setting a time and place for a public
19 hearing of the Board of Supervisors, sitting as a Committee of the Whole; approving the form
20 of the Notice of Public Hearing and Assessment Ballot Proceeding, and Assessment Ballot;
21 directing environmental findings; and directing the Clerk of the Board of Supervisors to give
22 notice of the public hearing and balloting, as required by law." (the "Resolution of Intention,"
23 BOS File No. 260466); and

24 WHEREAS, The Resolution of Intention for the Downtown Community Benefit District
25 (the "District"), among other things, approved the Downtown Community Benefit District

1 Management District Plan (the “District Management Plan”), dated April 2026, the Downtown
2 Community Benefit District Engineer’s Report, dated April 2026, and the Notice of Public
3 Hearing, all of which are on file with Clerk of the Board of Supervisors in File No. 260466; and

4 WHEREAS, If the proposed District is established, assessments would be levied and
5 collected against all parcels of real property in the proposed District for a period of 10 years,
6 commencing with Fiscal Year 2026-2027 through Fiscal Year 2035-2036; and assessments
7 may also increase based on development in the Renewed and Expanded District, or if the
8 Park Overlay is implemented following completion of the contemplated Embarcadero Park
9 project, and

10 WHEREAS, Article XIID, Section 4 of the California Constitution provides that parcels
11 within an assessment district that are owned or used by any government agency, the State of
12 California, or the United States, shall not be exempt from assessment unless the agency can
13 demonstrate by clear and convincing evidence that those publicly owned parcels in fact
14 receive no special benefit; and

15 WHEREAS, The Board of Supervisors has jurisdiction over 16 parcels of real property
16 within the proposed assessment District that are owned by the City and County of San
17 Francisco, the details of which are set forth in the following chart, which shows for each parcel
18 the street address, Assessor’s lot and block number, name/description, proposed assessment
19 amount, and the percent of the total proposed assessments for the District that each such
20 parcel would be assessed for the first year of the District (which is the corresponding weight to
21 be afforded the City’s signature on the ballot to establish the District):
22
23
24
25

ADDRESS	LOT/ BLOCK	DEPARTMENT	EST. ASSESSMENT AMOUNT	% OF TOTAL CBD BUDGET	PARK OVERLAY [TENTATIVE IMPLEMENTATION FY 28/29]
530-532 SANSOME ST	0206 -017	SFFD	\$4,919.54	0.045%	\$493.30
2 - 98 CLAY ST	0202 -006	REC & PARK	\$684.11	0.006%	\$422.71
143 THE EMBARCADERO	0202 -018	REC & PARK	\$8,453.77	0.076%	\$5,223.59
101 - 199 WASHINGTON ST	0203 -014	REC & PARK	\$9,381.16	0.085%	\$5,796.62
201 - 399 WASHINGTON ST	0204 -020	REC & PARK	\$9,570.08	0.087%	\$1,919.25
201 - 399 WASHINGTON ST	0204 -022	REC & PARK	\$9,660.20	0.087%	\$3,874.64
1 CLAY ST	0233 -035	REC & PARK	\$12,935.83	0.117%	\$7,993.06
45 STEUART ST	3714 -001	REC & PARK	\$914.18	0.008%	\$564.87
26 - 36 THE EMBARCADERO	3714 -002	REC & PARK	\$2,743.41	0.025%	\$1,695.16
55 STEUART ST	3714 -011	REC & PARK	\$199.59	0.002%	\$123.32
53 STEUART ST	3714 -012	REC & PARK	\$132.96	0.001%	\$82.16
51 STEUART ST	3714 -013	REC & PARK	\$83.03	0.001%	\$51.30
49 STEUART ST	3714 -014	REC & PARK	\$498.60	0.005%	\$308.09

47 STEUART ST	3714 -015	REC & PARK	\$914.47	0.008%	\$565.05
43 STEUART ST	3714 -016	REC & PARK	\$499.04	0.005%	\$308.36
41 STEUART ST	3714 -018	REC & PARK	\$2,395.04	0.022%	\$1,479.90
TOTAL			\$63,985.01	0.579%	\$30,901.38

WHEREAS, The Board of Supervisors will hold a public hearing on July 21, 2026, to consider public testimony on the proposed formation of the District, the levy of multi-year assessments on real property located in the proposed district, and assessment ballot proceedings for affected property owners to approve or disapprove the assessments; and

WHEREAS, The property owners or their authorized representatives may submit, withdraw or change assessment ballots for their respective properties prior to the close of public testimony at the public hearing; and

WHEREAS, The Board of Supervisors may cast the assessment ballots for those parcels over which it has jurisdiction, to either approve or disapprove the proposed assessments for those parcels that would be subject to assessment; or the Board may authorize a representative to submit the assessment ballots for parcels over which the Board has jurisdiction; and

WHEREAS, At the July 21, 2026, public hearing the Board is likely to receive public testimony both in favor of and against the levying of assessments, and the Department of Elections will tabulate the assessment ballots submitted by the owners of affected properties to determine if there is a majority protest; and

1 WHEREAS, It is appropriate for the Board of Supervisors to authorize a representative
2 to submit an assessment ballot for City-owned parcels within the proposed district over which
3 the Board has jurisdiction to avoid confusion on the Board's dual role as both the legislative
4 body that may form the district and levy assessments if there is no majority protest by the
5 affected property owners, and as the decision-making body for the City as the owner of
6 property subject to assessments; now, therefore, be it

7 RESOLVED, That the Mayor or their designee is hereby authorized to submit an
8 assessment ballot in the affirmative for the above-listed parcels of real property owned by the
9 City and County of San Francisco over which the Board has jurisdiction that would be subject
10 to assessment in the proposed District; and, be it

11 FURTHER RESOLVED, That the Clerk of the Board of Supervisors shall cause copies
12 of this Resolution to be delivered to the Office of Economic and Workforce Development, and
13 the Director of Elections, and placed in the Board of Supervisors file for the Resolution to
14 establish the proposed District.

Resolution authorizing the Mayor or his designee to cast an assessment ballot in the affirmative for the proposed renewal and expansion of a property and business improvement district known as the Downtown Community Benefit District, with respect to certain parcels of real property owned by the City that would be subject to assessment in said district.

City-Owned Parcels and Assessment List | April 2026

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