

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

2  
3 **Resolution declaring the intention of the Board of Supervisors to renew and expand the**  
4 **property-based business improvement district, known as the Downtown Community**  
5 **Benefit District (District), and to levy a multi-year assessment on all parcels in the**  
6 **District; approving the management district plan and engineer's report and proposed**  
7 **boundaries map for the District; ordering and setting a time and place for a public**  
8 **hearing of the Board of Supervisors, sitting as a Committee of the Whole; approving**  
9 **the form of the Notice of Public Hearing and Assessment Ballot Proceeding, and**  
10 **Assessment Ballot; directing environmental findings; and directing the Clerk of the**  
11 **Board of Supervisors to give notice of the public hearing and balloting, as required by**  
12 **law.**

13  
14 WHEREAS, Article XIID of the California Constitution and the California Streets and  
15 Highways Code, Sections 36600 et seq. ("the 1994 Act"), as augmented by Article 15 of the  
16 San Francisco Business and Tax Regulations, Code ("Article 15"), authorize the City to  
17 establish property and business improvement districts funded by special assessments to  
18 promote the economic revitalization and physical maintenance of such districts; and

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

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

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

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

19 WHEREAS, A detailed Engineer's Report supporting the assessments within the  
20 proposed Renewed and Expanded District, prepared by Terrance E. Lowell, state of  
21 California, Registered Professional Engineer, No. 13398, entitled "Downtown Community  
22 Benefit District Engineer's Report" ("Engineer's Report") is on file with the Clerk of the Board  
23 of Supervisors in File No. 260466, which is hereby declared to be a part of this Resolution as  
24 if set forth fully herein; and  
25

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

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

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

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

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

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

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

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

23 The Downtown CBD generally comprises those properties from:

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

- 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 Street to Market Street

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

|                          |
|--------------------------|
| <b>Table of Contents</b> |
|--------------------------|

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

**ATTACHMENTS**

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

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

## **Section 1: Downtown Community Benefit District Executive Summary**

### **Call to Action**

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

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

Key goals for the renewed DCBD include:

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

### **Summary Management District Plan**

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

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

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

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

|                                                    | <p><b><u>District Identity, Economic Development, &amp; Advocacy</u></b></p> <ul style="list-style-type: none"><li>● <b>Economic Development:</b> 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.</li><li>● <b>Programming &amp; Special Events:</b> 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.</li><li>● <b>District Identity and Marketing:</b> Increases funding for district branding, storytelling, destination advertising, public relations and image enhancement.</li><li>● <b>Advocacy:</b> Establishes a fund to support public affairs efforts, policy, and coalition building to better the downtown economy and community benefits.</li></ul> <p><b><u>Management, Administration &amp; Contingency</u></b></p> <ul style="list-style-type: none"><li>● <b>Program Management:</b> Deepens the professionalism of the organization and creates capacity to manage implementation.</li><li>● <b>Contingency &amp; Special Projects:</b> Flexibility to support special projects and new initiatives as they arise.</li></ul> <p><b><u>Park Overlay Services</u></b></p> <ul style="list-style-type: none"><li>● 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.</li></ul> |              |              |             |                           |             |        |                                                    |             |        |
|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------|-------------|---------------------------|-------------|--------|----------------------------------------------------|-------------|--------|
| Method of Financing                                | Levy of assessments upon real property that receive a special benefit from enhanced services, plus non-assessment sources.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |              |              |             |                           |             |        |                                                    |             |        |
| Initial Budget                                     | <p>The total DCBD budget for its first year of operations in the renewal term is \$11,335,557. This initial budget does include the additional overlay of services that potentially could be added later if renovations to the Embarcadero Park are completed (see below).</p> <table><tr><th>EXPENDITURES</th><th>Total Budget</th><th>% of Budget</th></tr><tr><td>Clean, Safe &amp; Placemaking</td><td>\$7,850,000</td><td>68.50%</td></tr><tr><td>District Identity, Economic Development &amp; Advocacy</td><td>\$1,610,000</td><td>14.05%</td></tr></table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | EXPENDITURES | Total Budget | % of Budget | Clean, Safe & Placemaking | \$7,850,000 | 68.50% | District Identity, Economic Development & Advocacy | \$1,610,000 | 14.05% |
| EXPENDITURES                                       | Total Budget                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | % of Budget  |              |             |                           |             |        |                                                    |             |        |
| Clean, Safe & Placemaking                          | \$7,850,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 68.50%       |              |             |                           |             |        |                                                    |             |        |
| District Identity, Economic Development & Advocacy | \$1,610,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 14.05%       |              |             |                           |             |        |                                                    |             |        |

|                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                          |             |                     |                                     |                     |                 |                     |                 |  |                                    |                  |                 |                                   |           |       |                       |                     |                |
|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-------------|---------------------|-------------------------------------|---------------------|-----------------|---------------------|-----------------|--|------------------------------------|------------------|-----------------|-----------------------------------|-----------|-------|-----------------------|---------------------|----------------|
|                                          | <table><tr><td>Management, Administration &amp; Contingency</td><td>\$1,875,557</td><td>17.45%</td></tr><tr><td><b>Total Expenditures</b></td><td><b>\$11,335,557</b></td><td><b>100.00%</b></td></tr><tr><td><b>REVENUES</b></td><td></td><td></td></tr><tr><td>Assessment Revenues</td><td>\$11,052,168</td><td>97.50%</td></tr><tr><td>Other Revenues – General Benefit*</td><td>\$283,389</td><td>2.50%</td></tr><tr><td><b>Total Revenues</b></td><td><b>\$11,335,557</b></td><td><b>100.00%</b></td></tr></table> <p>* 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.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Management, Administration & Contingency | \$1,875,557 | 17.45%              | <b>Total Expenditures</b>           | <b>\$11,335,557</b> | <b>100.00%</b>  | <b>REVENUES</b>     |                 |  | Assessment Revenues                | \$11,052,168     | 97.50%          | Other Revenues – General Benefit* | \$283,389 | 2.50% | <b>Total Revenues</b> | <b>\$11,335,557</b> | <b>100.00%</b> |
| Management, Administration & Contingency | \$1,875,557                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 17.45%                                   |             |                     |                                     |                     |                 |                     |                 |  |                                    |                  |                 |                                   |           |       |                       |                     |                |
| <b>Total Expenditures</b>                | <b>\$11,335,557</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>100.00%</b>                           |             |                     |                                     |                     |                 |                     |                 |  |                                    |                  |                 |                                   |           |       |                       |                     |                |
| <b>REVENUES</b>                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                          |             |                     |                                     |                     |                 |                     |                 |  |                                    |                  |                 |                                   |           |       |                       |                     |                |
| Assessment Revenues                      | \$11,052,168                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 97.50%                                   |             |                     |                                     |                     |                 |                     |                 |  |                                    |                  |                 |                                   |           |       |                       |                     |                |
| Other Revenues – General Benefit*        | \$283,389                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2.50%                                    |             |                     |                                     |                     |                 |                     |                 |  |                                    |                  |                 |                                   |           |       |                       |                     |                |
| <b>Total Revenues</b>                    | <b>\$11,335,557</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>100.00%</b>                           |             |                     |                                     |                     |                 |                     |                 |  |                                    |                  |                 |                                   |           |       |                       |                     |                |
| <b>Assessments &amp; Benefit Zones</b>   | <p>The DCBD will provide the base services across three distinct benefit zones as shown on the map on page 14. Annual assessments help cover the costs to serve each zone, with assessments spread evenly across all of the parcels in the zones based on building square footage, lot square footage in the case of parcels that are vacant and/or have no buildings, or linear frontage.</p> <ul style="list-style-type: none"><li>● <b><u>Zone 1 Downtown Service:</u></b> 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.</li><li>● <b><u>Zone 2 Embarcadero Service:</u></b> 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.</li><li>● <b><u>Zone 3 Portside Services:</u></b> 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.</li></ul> <p>Adjusted for the preceding benefit zones, the estimated annual assessment rates for the first year of the renewed DCBD are as follows:</p> <table><tr><td><b>Service Zone</b></td><td><b>Gross Building or Lot Sq.Ft.</b></td></tr><tr><td>Zone 1: Downtown</td><td><b>\$0.2236</b></td></tr><tr><td>Zone 2: Embarcadero</td><td><b>\$0.1452</b></td></tr><tr><td></td><td><b>Per Foot of Linear Frontage</b></td></tr><tr><td>Zone 3: Portside</td><td><b>\$273.32</b></td></tr></table> |                                          |             | <b>Service Zone</b> | <b>Gross Building or Lot Sq.Ft.</b> | Zone 1: Downtown    | <b>\$0.2236</b> | Zone 2: Embarcadero | <b>\$0.1452</b> |  | <b>Per Foot of Linear Frontage</b> | Zone 3: Portside | <b>\$273.32</b> |                                   |           |       |                       |                     |                |
| <b>Service Zone</b>                      | <b>Gross Building or Lot Sq.Ft.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |             |                     |                                     |                     |                 |                     |                 |  |                                    |                  |                 |                                   |           |       |                       |                     |                |
| Zone 1: Downtown                         | <b>\$0.2236</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                          |             |                     |                                     |                     |                 |                     |                 |  |                                    |                  |                 |                                   |           |       |                       |                     |                |
| Zone 2: Embarcadero                      | <b>\$0.1452</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                          |             |                     |                                     |                     |                 |                     |                 |  |                                    |                  |                 |                                   |           |       |                       |                     |                |
|                                          | <b>Per Foot of Linear Frontage</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                          |             |                     |                                     |                     |                 |                     |                 |  |                                    |                  |                 |                                   |           |       |                       |                     |                |
| Zone 3: Portside                         | <b>\$273.32</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                          |             |                     |                                     |                     |                 |                     |                 |  |                                    |                  |                 |                                   |           |       |                       |                     |                |

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

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                            | Assessments may also be adjusted over time as changes to parcels occur (e.g., increase in building square footage).                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>City Services</b>       | 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.                                                                                                                                                                                                                                                                                                 |
| <b>Collection</b>          | DCBD assessments appear as a separate line item on the annual City and County of San Francisco property tax bills.                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>District Governance</b> | 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.                                                                                              |
| <b>District Renewal</b>    | 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. |
| <b>Duration</b>            | The renewed DCBD term will run from January 1, 2027, through December 31, 2036. Expenditure of those collected assessments can continue for up to six months after the end of the assessment collection period (December 31, 2036) at which point the Downtown SF CBD would sunset if not renewed. Any subsequent renewal of the DCBD will require a new Management Plan, petition, and ballot process.                                                                                                                                                                                 |

## Section 2: Why Renew the DCBD?

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

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

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

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

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

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

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

### **Process to Develop the Management Plan for DCBD Renewal and Expansion**

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

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

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

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

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

## **Rationale for Early Renewal and Expansion for the DCBD**

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

### **I. Fully Capitalize on the Post Pandemic Investment Cycle**

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

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

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

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

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

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

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

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

### **III. Leverage Potential Investment the Renovation of Embarcadero Park**

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

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

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

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

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

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

## Section 3: DCBD Boundary

### DCBD Boundary

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

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

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

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

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

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

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

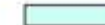
A District Map is provided on the following page, with additional parcel detail provided in Exhibit A.

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



SAN FRANCISCO BAY

LEGEND

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



SHEET 1 OF 1

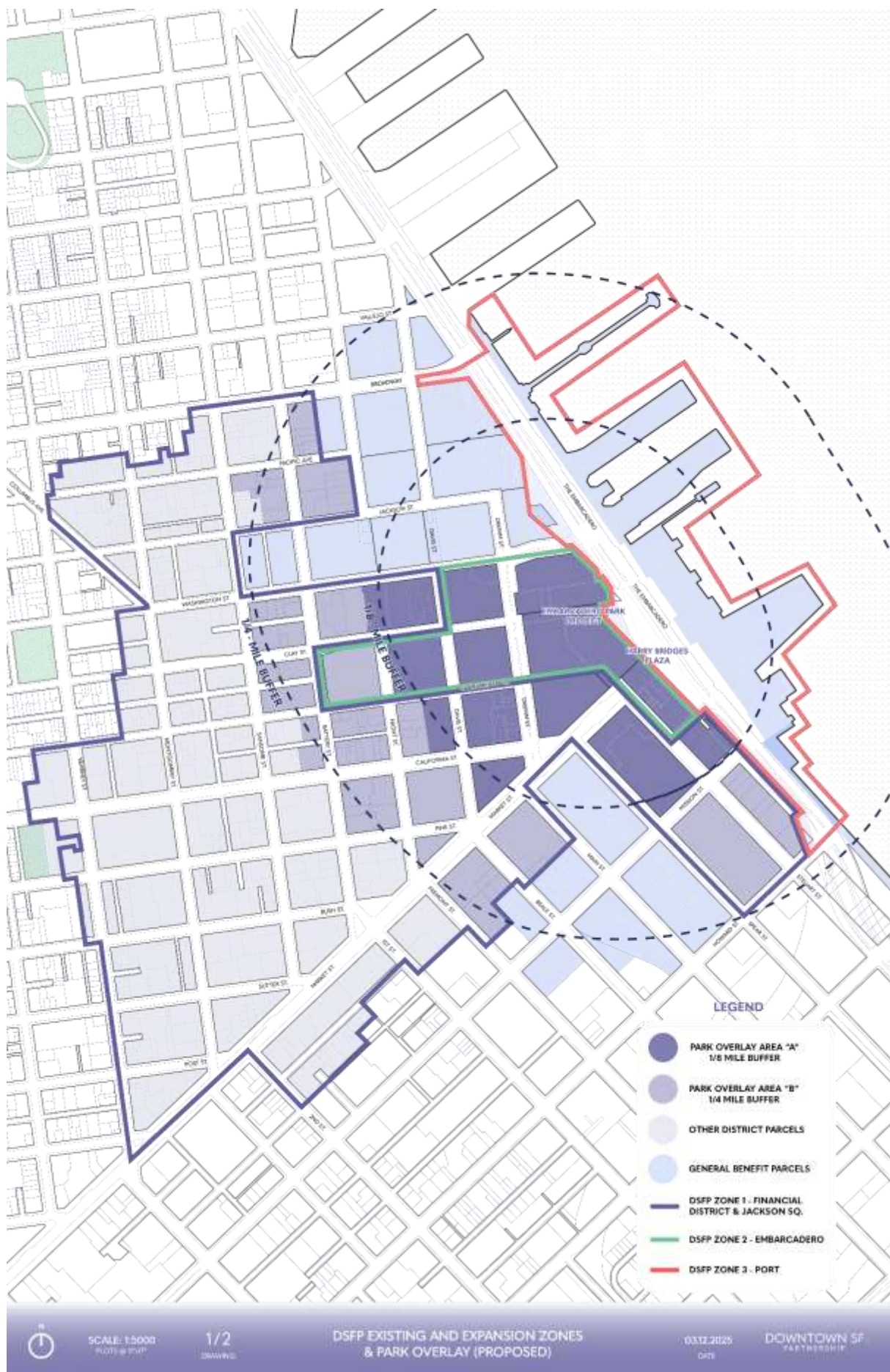
File: C:\Users\Krajin\OneDrive\Documents\San Francisco\San Francisco CBD\San Francisco CBD Map\San Francisco CBD Map - 15 March 2026.dwg Date: 15/03/2026 15:00:00

## **Park Overlay**

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

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

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



## Section 4: CBD Activity and Improvement Plan

### Background

---

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

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

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

### PHASE ONE – DCBD BASE SERVICES

#### Clean, Safe and Placemaking

---

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

##### Clean Team:

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

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

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

### **Safety Services:**

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

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

**Hospitality Team:**

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

**Homeless Outreach Team:**

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

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

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

**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 -<br>Downtown | Zone 2 –<br>Embarcadero | Zone 3 –<br>Port | TOTAL<br>BUDGET     | % of<br>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%         |
| <b>Total Expenditures</b>                          | <b>\$9,850,557</b>   | <b>\$580,000</b>        | <b>\$905,000</b> | <b>\$11,335,557</b> | <b>100.00%</b> |
| <b>REVENUES</b>                                    |                      |                         |                  |                     |                |
| CBD Assessments                                    | \$9,604,293          | \$565,500               | \$882,375        | \$11,052,168        | 97.50%         |
| Other Revenues ( <i>Note 1</i> )                   | \$246,264            | \$14,500                | \$22,625         | \$283,389           | 2.50%          |
| <b>Total Revenues</b>                              | <b>\$9,850,557</b>   | <b>\$580,000</b>        | <b>\$905,000</b> | <b>\$11,335,557</b> | <b>100.00%</b> |

*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 -<br>Downtown | Zone 2 -<br>Embarcadero | Zone 3 -<br>Port | TOTAL<br>BUDGET     | % of<br>Budget |
|--------------------------------------|----------------------|-------------------------|------------------|---------------------|----------------|
| <b>Clean, Safe, and Placemaking</b>  | <b>\$7,000,000</b>   | <b>\$310,000</b>        | <b>\$540,000</b> | <b>\$7,850,000</b>  | <b>68.50%</b>  |
| 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%          |
| <b>District Identity and Eco Dev</b> | <b>\$1,200,000</b>   | <b>\$110,000</b>        | <b>\$300,000</b> | <b>\$1,610,000</b>  | <b>14.05%</b>  |
| 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%          |
| <b>Management and Contingency</b>    | <b>\$1,650,557</b>   | <b>\$160,000</b>        | <b>\$65,000</b>  | <b>\$1,875,557</b>  | <b>17.45%</b>  |
| 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%          |
| <b>TOTAL</b>                         | <b>\$9,850,557</b>   | <b>\$580,000</b>        | <b>\$905,000</b> | <b>\$11,335,557</b> | <b>100.00%</b> |
| 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).

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

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

## **Budget Adjustments**

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

## **10-Year Maximum Budget**

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

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

| EXPENDITURES                                       | Year 1              | Year 2              | Year 3              | Year 4              | Year 5              |
|----------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Clean, Safe & Placemaking                          | \$7,850,000         | \$8,242,500         | \$8,654,625         | \$9,087,356         | \$9,541,724         |
| District Identity, Economic Development & Advocacy | \$1,610,000         | \$1,690,500         | \$1,775,025         | \$1,863,776         | \$1,956,965         |
| Management & Contingency                           | \$1,875,557         | \$1,969,335         | \$2,067,802         | \$2,171,192         | \$2,279,751         |
| <i>Park Overlay (starting Year 3)</i>              | \$0                 | \$0                 | \$2,500,000         | \$2,625,000         | \$2,756,250         |
| <b>Total Expenditures</b>                          | <b>\$11,335,557</b> | <b>\$11,902,335</b> | <b>\$14,997,452</b> | <b>\$15,747,324</b> | <b>\$16,534,690</b> |
| 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           |
| <b>Total Revenues</b>                              | <b>\$11,335,557</b> | <b>\$11,902,335</b> | <b>\$14,997,452</b> | <b>\$15,747,324</b> | <b>\$16,534,690</b> |

| EXPENDITURES                                       | Year 6              | Year 7              | Year 8              | Year 9              | Year 10             |
|----------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Clean, Safe & Placemaking                          | \$10,018,810        | \$10,519,751        | \$11,045,738        | \$11,598,025        | \$12,177,926        |
| District Identity, Economic Development & Advocacy | \$2,054,813         | \$2,157,554         | \$2,265,432         | \$2,378,703         | \$2,497,638         |
| Management & Contingency                           | \$2,393,739         | \$2,513,426         | \$2,639,097         | \$2,771,052         | \$2,909,604         |
| <i>Park Overlay</i>                                | \$2,894,063         | \$3,038,766         | \$3,190,704         | \$3,350,239         | \$3,517,751         |
| <b>Total Expenditures</b>                          | <b>\$17,361,425</b> | <b>\$18,229,496</b> | <b>\$19,140,971</b> | <b>\$20,098,019</b> | <b>\$21,102,920</b> |
| 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         |
| <b>Total Revenues</b>                              | <b>\$17,361,425</b> | <b>\$18,229,496</b> | <b>\$19,140,971</b> | <b>\$20,098,019</b> | <b>\$21,102,920</b> |

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

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

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

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

## **Section 6: Assessment Methodology**

### **General**

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

### **Assessment Factors**

#### **Zones 1 and 2**

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

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

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

#### **Zone 3**

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

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

### Benefit Units

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

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

### Assessment Methodology

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

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

### Calculation of Assessments

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

### Benefit Zone Adjustments

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

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

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

The resulting assessment calculation by service and benefit zone follows:

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

### Assessment Formulae

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

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

### PHASE 1 - BASE ASSESSMENT

#### Zones 1 and 2

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

(Parcel Building Square Footage OR Parcel Lot Square Footage)

×

Assessment Rate

=

Total Annual Parcel Assessment

#### Zone 3

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

(Parcel Linear Street Frontage along The Embarcadero)

×

Assessment Rate

=

Total Annual Parcel Assessment

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

### **Sample Parcel Assessments**

#### **Zone 1 - Downtown**

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

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

#### **Zone 2 - Embarcadero**

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

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

#### **Zone 3 - Portside**

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

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

## **PHASE 2 - PARK OVERLAY ASSESSMENT**

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

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

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

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

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

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

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

### Zones 1 and 2 Park Calculation

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

| Park Benefit Zones        | DCBD<br>Parcels   | General<br>Benefit<br>Parcels | TOTAL             | Weighted<br>Factor | Weighted<br>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         |
| <b>TOTAL</b>              | <b>47,389,752</b> | <b>8,262,007</b>              | <b>55,651,759</b> |                    | <b>102,574,674</b> |

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          |
| <b>TOTAL:</b>      |                 | <b>\$1,814,273</b> | <b>\$485,727</b>        | <b>\$2,300,000</b> |

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          |
| <b>TOTAL:</b>    | <b>3,228.37</b> |                 | <b>10,217</b>  |

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

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

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

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

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

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

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

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

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

#### **Total Annual Parcel Assessment**

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

$$\begin{array}{r} \text{(Base Parcel Assessment + Park Overlay Assessment)} \\ = \\ \text{Total Annual Parcel Assessment} \end{array}$$

### 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    |
|---------------------|----------|----------|-----------|-----------|-----------|
| <b>Park A rate:</b> |          |          |           |           |           |
| 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 |
| <b>Park B rate:</b> |          |          |           |           |           |
| 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 |
| <b>Park C rate:</b> |          |          |           |           |           |
| 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    |
|---------------------|-----------|-----------|-----------|------------|------------|
| <b>Park A rate:</b> |           |           |           |            |            |
| 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 |
| <b>Park B rate:</b> |           |           |           |            |            |
| 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  |
| <b>Park C rate:</b> |           |           |           |            |            |
| 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 1<sup>st</sup> of each year. The future year's assessments will reflect the change.

### **Implementation Timeline**

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

## Section 7: CBD Governance

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

### **Downtown CBD Owners' Association**

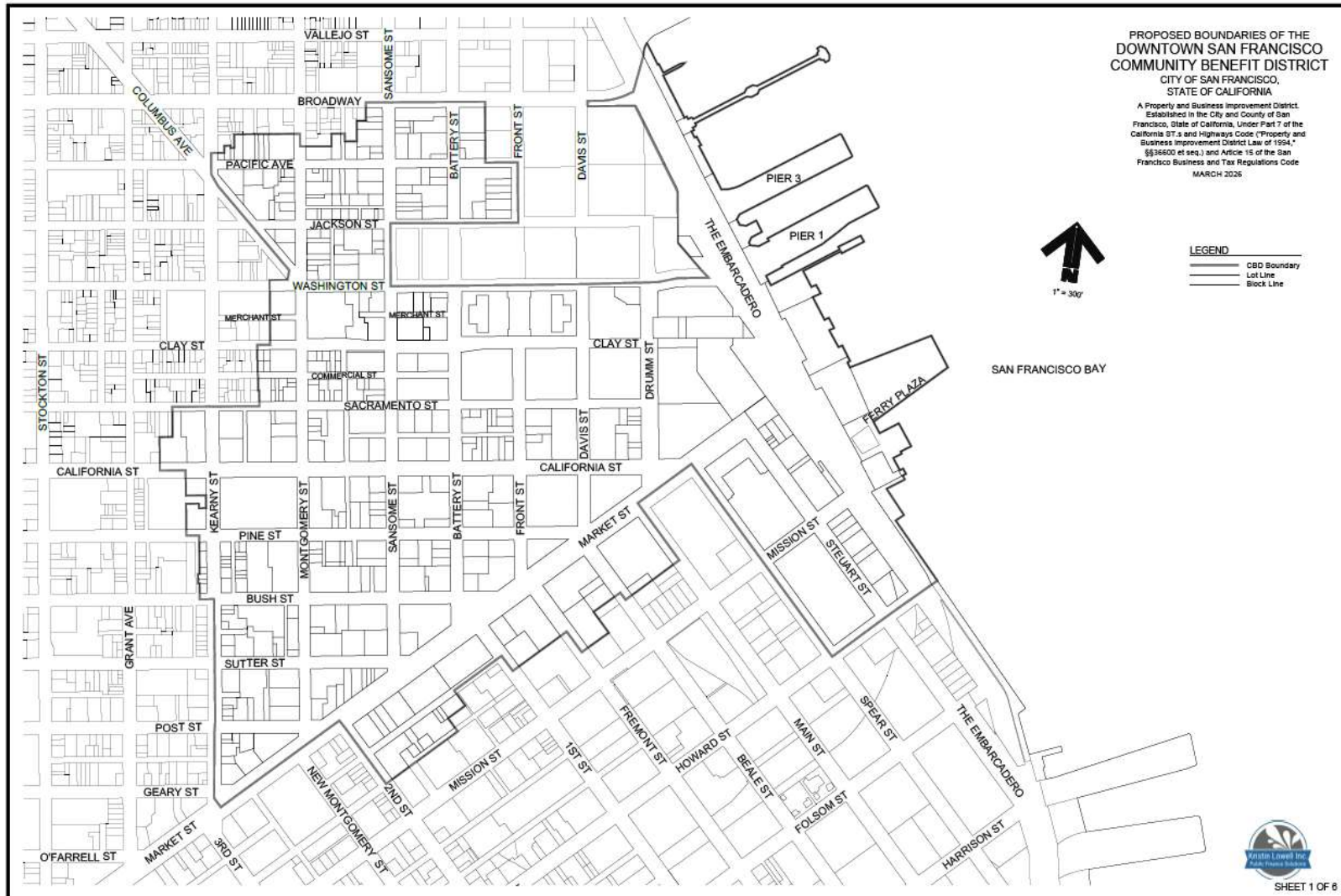
For the Downtown CBD, DBA Downtown SF Partnership, an existing 501(c)3 California non-profit corporation, shall continue to serve as the DCBD Owners' Association. The role of the Owner's Association is consistent with similar districts and downtown management organizations throughout California and the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

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

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

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

## EXHIBIT A: Detailed Parcel Maps



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

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



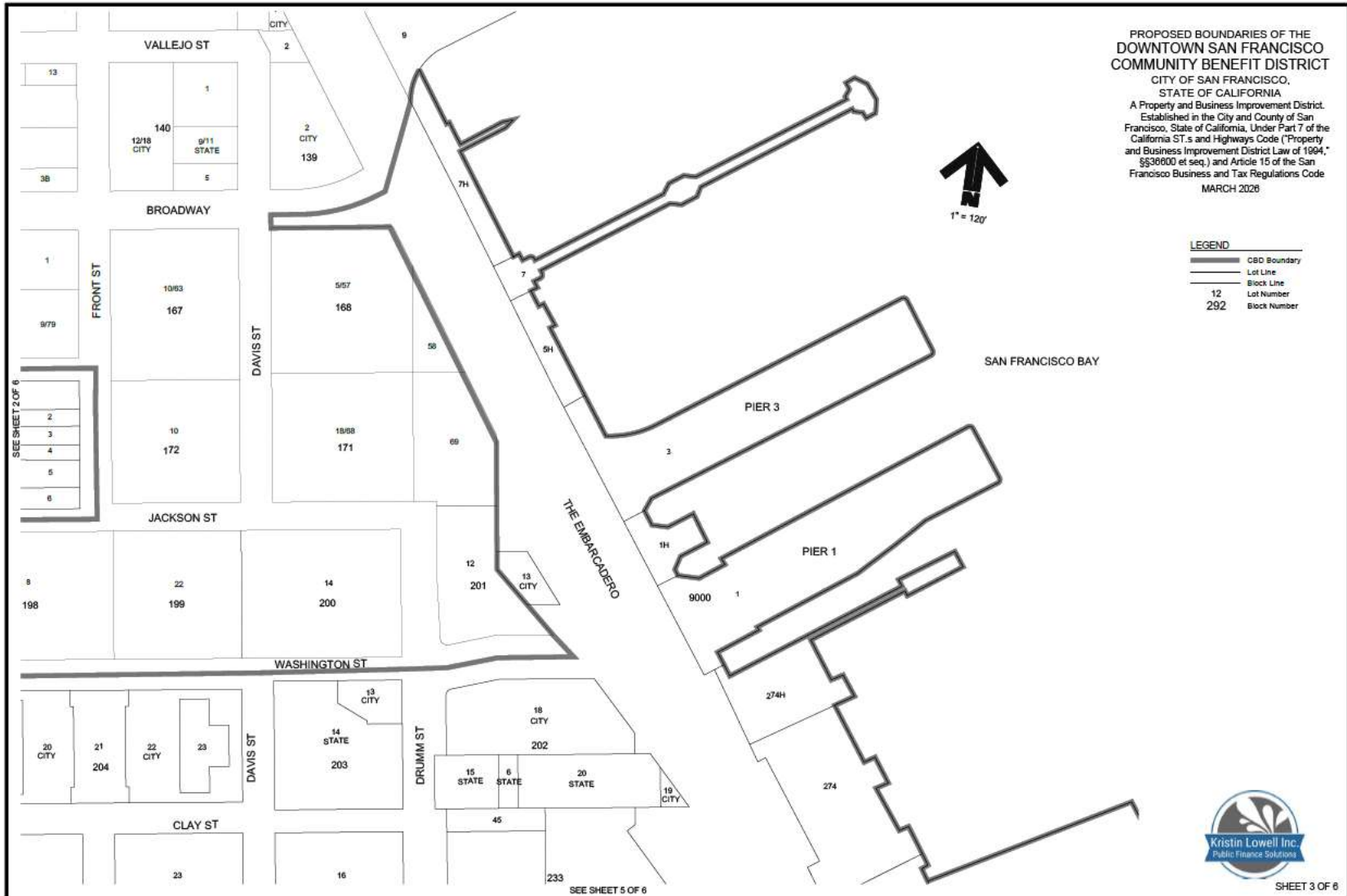
SEE SHEET 3 OF 6

SEE SHEET 4 OF 6



SHEET 2 OF 6



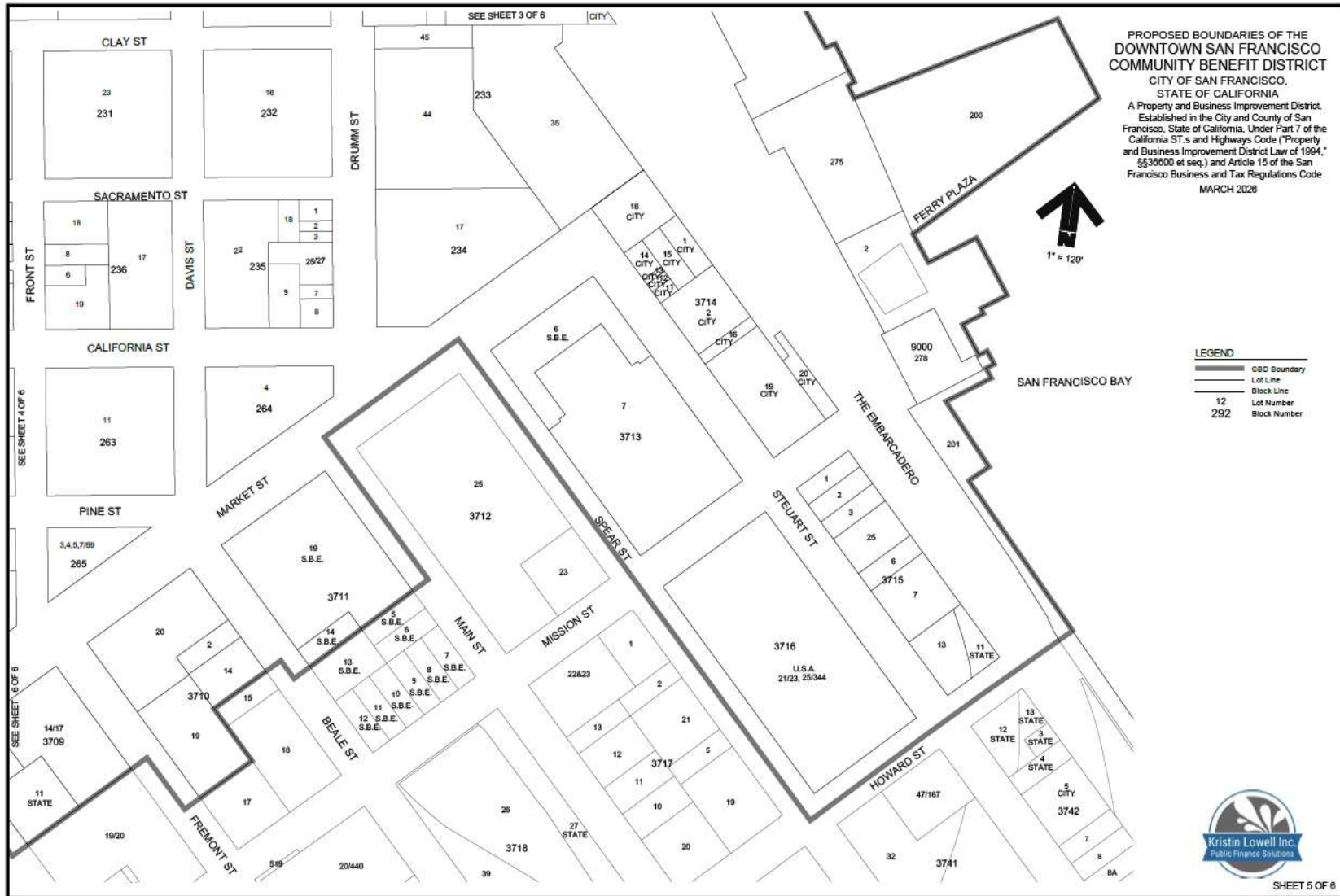


CITY OF SAN FRANCISCO,  
STATE OF CALIFORNIA  
A Property and Business Improvement District.  
Established in the City and County of San  
Francisco, State of California, Under Part 7 of the  
California S.T.s and Highways Code ("Property  
and Business Improvement District Law of 1994,"  
§§38600 et seq.) and Article 15 of the San  
Francisco Business and Tax Regulations Code  
MARCH 2026

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

MARCH 2026





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



# **Downtown San Francisco Community Benefit District Engineer's Report**



**San Francisco, California  
April 2026**

***Prepared by:***  
**Kristin Lowell Inc.**

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

# TABLE OF CONTENTS

---

|                            |   |
|----------------------------|---|
| ENGINEER'S STATEMENT ..... | 1 |
|----------------------------|---|

## ENGINEER'S REPORT:

|                                                  |    |
|--------------------------------------------------|----|
| SECTION A: Legislative and Judicial Review ..... | 2  |
| SECTION B: Improvements and Activities .....     | 5  |
| SECTION C: Benefitting Parcels .....             | 6  |
| SECTION D: Proportional Benefits .....           | 11 |
| SECTION E: Special and General Benefits .....    | 14 |
| SECTION F: Cost Estimate .....                   | 20 |
| SECTION G: Apportionment Method .....            | 23 |
| ATTACHMENT A: Assessment Roll                    |    |

## ENGINEER'S STATEMENT

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

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

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

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



Respectfully submitted,

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

Terrance E. Lowell, P.E.

## SECTION A: LEGISLATIVE AND JUDICIAL REVIEW

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

The State Law as augmented by Article 15A of the San Francisco Business and Tax Regulations Code ("Article 15A")<sup>1</sup> 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..."*<sup>2</sup>

*"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.*<sup>3</sup>

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

---

<sup>1</sup> 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](http://www.amlegal.com/nxt/gateway.dll?f=templates&fn=default.htm&vid=amlegal:sanfrancisco_ca)

<sup>2</sup> California Streets and Highways Code, Section 36610.

<sup>3</sup> 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."<sup>4</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 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>5</sup>*

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

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

### **Judicial Guidance**

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

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

---

<sup>4</sup> California Streets and Highways Code, Section 36615.5(b)

<sup>5</sup> Section 4, Article XIID of the State Constitution.

<sup>6</sup> Section 2 (i), Article XIID of the State Constitution.

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

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.

---

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

## SECTION B: IMPROVEMENTS AND ACTIVITIES

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

### *Embarcadero Park*

---

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

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

## SECTION C: BENEFITTING PARCELS

### ***District Boundary***

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

### ***Benefit Zones***

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

#### **Zone 1 - Downtown**

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

#### **Zone 2 - Embarcadero**

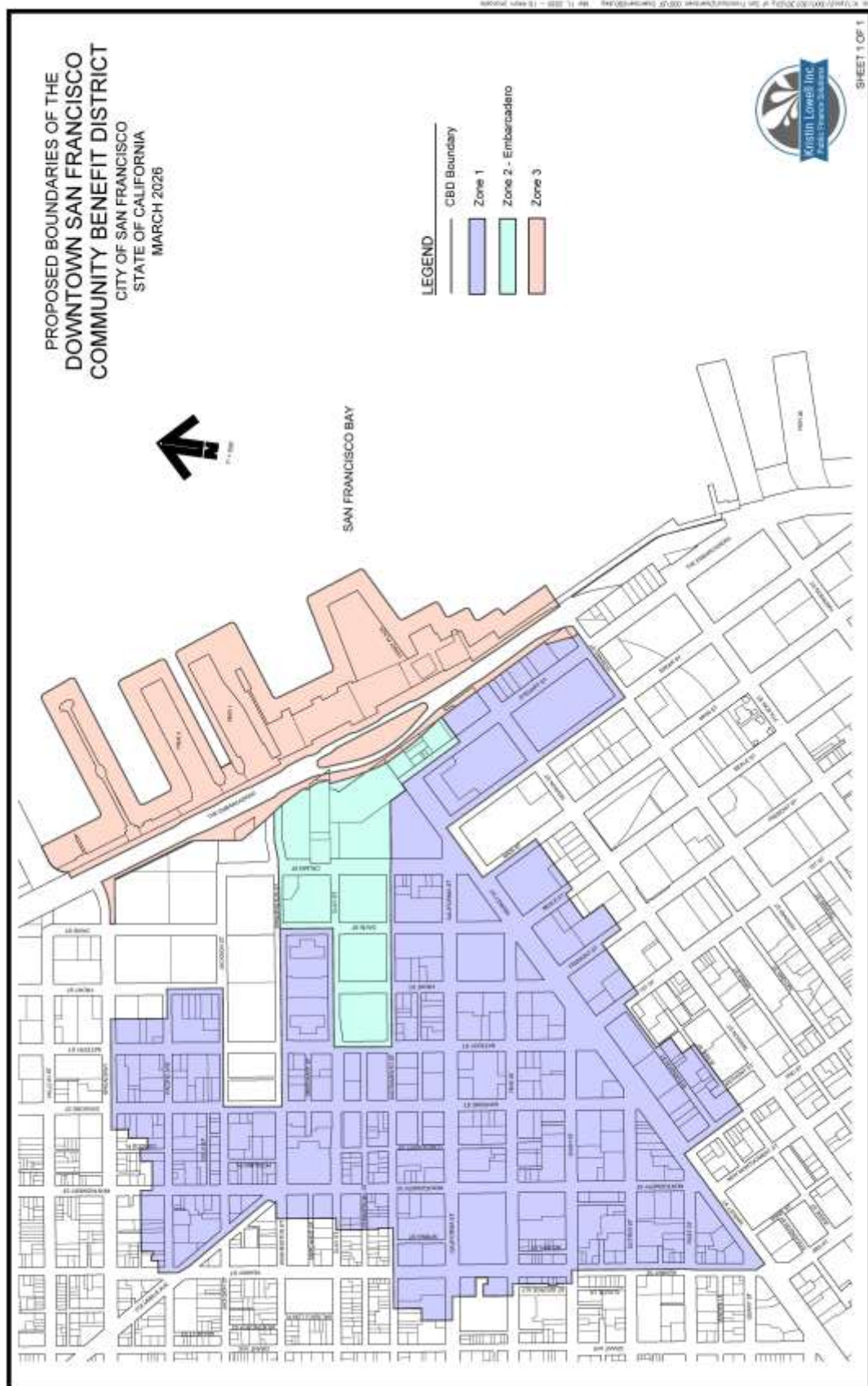
Includes all remaining parcels in the expansion area excluding the Portside parcels. Zone 2 is primarily focused around the Embarcadero Center and Embarcadero Park which both independently provide their own security and maintenance services.

#### **Zone 3 - Portside**

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

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

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

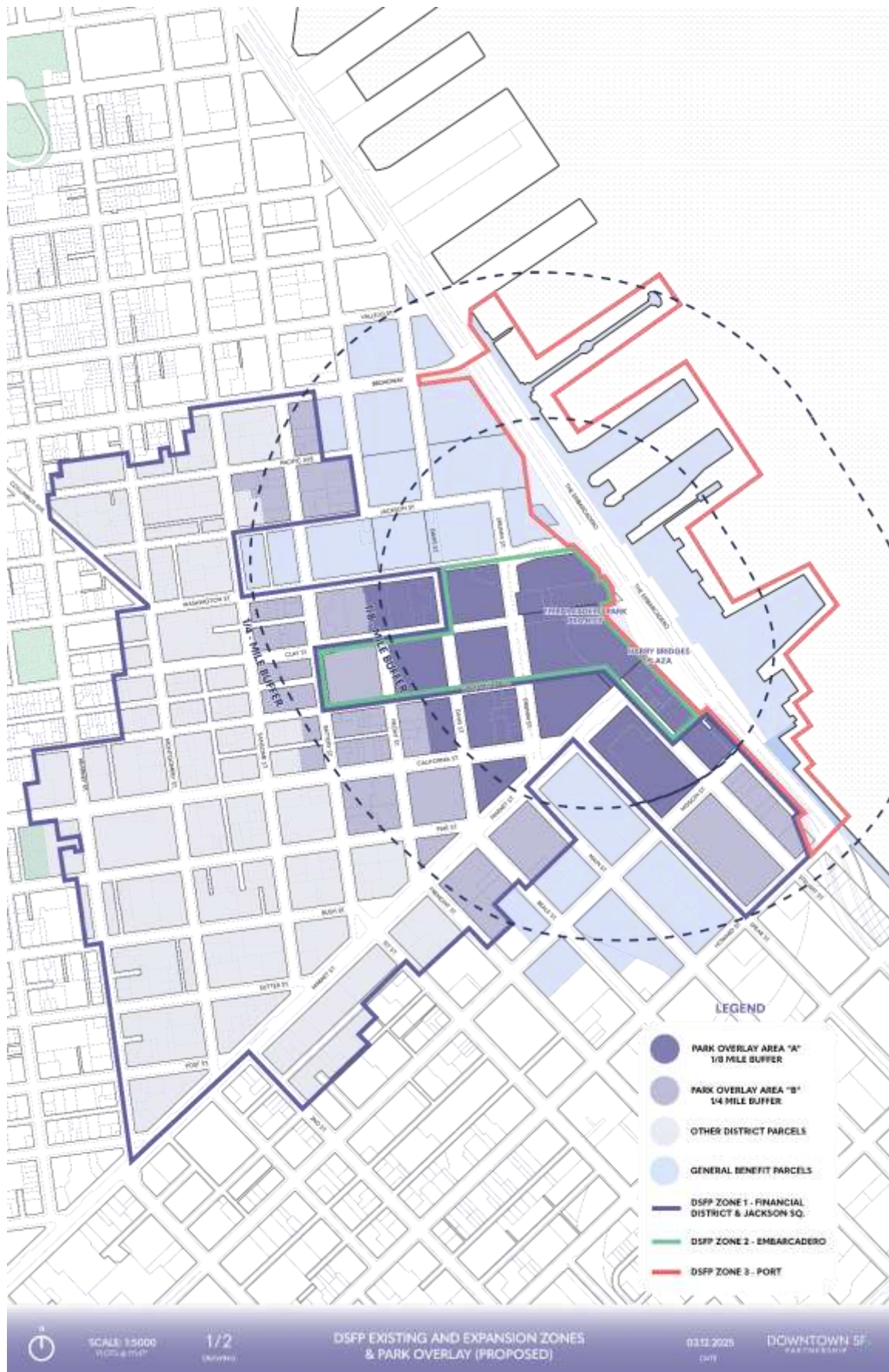


### ***Park Overlay***

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

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

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



## SECTION D: PROPORTIONAL BENEFITS

### *Methodology*

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

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

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

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

### *Special Benefit Factors*

#### **Benefit Zones 1 and 2**

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

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

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

### **Benefit Zone 3**

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

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

### **Benefit Units**

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

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

### **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<br>Parcels   | General<br>Benefit<br>Parcels | TOTAL             | Weighted<br>Factor |   | Weighted<br>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         |
| <b>TOTAL</b>              | <b>47,389,752</b> | <b>8,262,007</b>              | <b>55,651,759</b> |                    |   | <b>102,574,674</b> |

## 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 XIID 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.”<sup>8</sup>

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.

---

<sup>8</sup> 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".<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, 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.

---

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

### **Special Benefit Conclusion**

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

### ***General Benefit Defined***

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

### ***General Benefit Analysis***

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

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

---

<sup>10</sup> 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<sup>11</sup>:

- 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

---

<sup>11</sup> 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<br>Parcels |
|---------------------------|----------------------------|
| Park A: 1/8-mile          | 2,569,145                  |
| Park B: 1/4-mile          | 5,692,862                  |
| Park C: remainder of DCBD | 0                          |
| <b>TOTAL</b>              | <b>8,262,007</b>           |

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 -<br>Downtown | Zone 2 –<br>Embarcadero | Zone 3 –<br>Port | TOTAL<br>BUDGET     | % of<br>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%         |
| <b>Total Expenditures</b>                          | <b>\$9,850,557</b>   | <b>\$580,000</b>        | <b>\$905,000</b> | <b>\$11,335,557</b> | <b>100.00%</b> |
| <b>REVENUES</b>                                    |                      |                         |                  |                     |                |
| 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%          |
| <b>Total Revenues</b>                              | <b>\$9,850,557</b>   | <b>\$580,000</b>        | <b>\$905,000</b> | <b>\$11,335,557</b> | <b>100.00%</b> |

*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%         |
| <b>Total Expenditures</b>    | <b>\$2,500,000</b> | <b>100.00%</b> |
| <b>REVENUES</b>              |                    |                |
| CBD Assessments              | \$1,814,273        | 72.57%         |
| Other Revenues (1)           | \$685,727          | 27.43%         |
| <b>Total Revenues</b>        | <b>\$2,500,000</b> | <b>100.00%</b> |

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

### 10-Year Maximum Budget

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

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

| EXPENDITURES                                       | Year 1              | Year 2              | Year 3              | Year 4              | Year 5              |
|----------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Clean, Safe & Placemaking                          | \$7,850,000         | \$8,242,500         | \$8,654,625         | \$9,087,356         | \$9,541,724         |
| District Identity, Economic Development & Advocacy | \$1,610,000         | \$1,690,500         | \$1,775,025         | \$1,863,776         | \$1,956,965         |
| Management & Contingency                           | \$1,875,557         | \$1,969,335         | \$2,067,802         | \$2,171,192         | \$2,279,751         |
| <i>Park Overlay (starting Year 3)</i>              | \$0                 | \$0                 | \$2,500,000         | \$2,625,000         | \$2,756,250         |
| <b>Total Expenditures</b>                          | <b>\$11,335,557</b> | <b>\$11,902,335</b> | <b>\$14,997,452</b> | <b>\$15,747,324</b> | <b>\$16,534,690</b> |
| 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           |
| <b>Total Revenues</b>                              | <b>\$11,335,557</b> | <b>\$11,902,335</b> | <b>\$14,997,452</b> | <b>\$15,747,324</b> | <b>\$16,534,690</b> |

| EXPENDITURES                                       | Year 6              | Year 7              | Year 8              | Year 9              | Year 10             |
|----------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Clean, Safe & Placemaking                          | \$10,018,810        | \$10,519,751        | \$11,045,738        | \$11,598,025        | \$12,177,926        |
| District Identity, Economic Development & Advocacy | \$2,054,813         | \$2,157,554         | \$2,265,432         | \$2,378,703         | \$2,497,638         |
| Management & Contingency                           | \$2,393,739         | \$2,513,426         | \$2,639,097         | \$2,771,052         | \$2,909,604         |
| <i>Park Overlay</i>                                | \$2,894,063         | \$3,038,766         | \$3,190,704         | \$3,350,239         | \$3,517,751         |
| <b>Total Expenditures</b>                          | <b>\$17,361,425</b> | <b>\$18,229,496</b> | <b>\$19,140,971</b> | <b>\$20,098,019</b> | <b>\$21,102,920</b> |
| 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         |
| <b>Total Revenues</b>                              | <b>\$17,361,425</b> | <b>\$18,229,496</b> | <b>\$19,140,971</b> | <b>\$20,098,019</b> | <b>\$21,102,920</b> |

### Budget Notations

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

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

**Bond Issuance**

The District will not issue bonds.

## SECTION G: APPORTIONMENT METHOD

### *Assessment Methodology*

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

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

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

### *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        |
| <b>Total Per Foot:</b>                                                | <b>\$0.2236</b>            | <b>\$0.1452</b> | <b>\$273.32</b> |

### 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)

x

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:

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

#### **Zone 2 - Embarcadero**

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

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

#### **Zone 3 - Portside**

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

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

### **PHASE 2 - PARK OVERLAY ASSESSMENT**

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

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

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

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

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

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

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

### Zones 1 and 2 Park Calculation

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

| Park Benefit Zones        | DCBD<br>Parcels   | General<br>Benefit<br>Parcels | TOTAL             | Weighted<br>Factor | Weighted<br>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         |
| <b>TOTAL</b>              | <b>47,389,752</b> | <b>8,262,007</b>              | <b>55,651,759</b> |                    | <b>102,574,674</b> |

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          |
| <b>TOTAL:</b>      |                 | <b>\$1,814,273</b> | <b>\$485,727</b>        | <b>\$2,300,000</b> |

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          |
| <b>TOTAL:</b>    | <b>3,228.37</b> |                 | <b>10,217</b>  |

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

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

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

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

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

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

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

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

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

### **Total Annual Parcel Assessment**

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

$$\begin{array}{r} \text{(Base Parcel Assessment + Park Overlay Assessment)} \\ = \\ \text{Total Annual Parcel Assessment} \end{array}$$

## **Government Assessments**

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

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

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

### ***Maximum Annual Assessment Adjustments***

---

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

## ATTACHMENT A: ASSESSMENT ROLL

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

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

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

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

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

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

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

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

| 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       |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

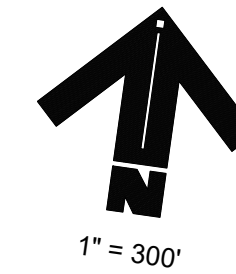
| APN            | OWNER                  | Site Address       | Benefit Zone | CBD Base Assessment | Park Overlay       | TOTAL PARCEL ASSMT  |
|----------------|------------------------|--------------------|--------------|---------------------|--------------------|---------------------|
| 3715 -007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

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



SAN FRANCISCO BAY

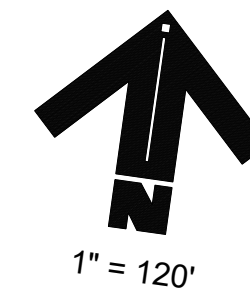


PROPOSED BOUNDARIES OF THE  
DOWNTOWN SAN FRANCISCO  
COMMUNITY BENEFIT DISTRICT  
CITY OF SAN FRANCISCO,  
STATE OF CALIFORNIA

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



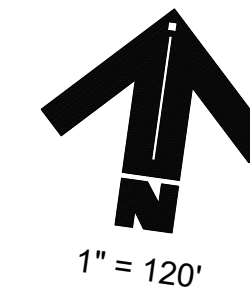
SEE SHEET 3 OF 6

SEE SHEET 4 OF 6

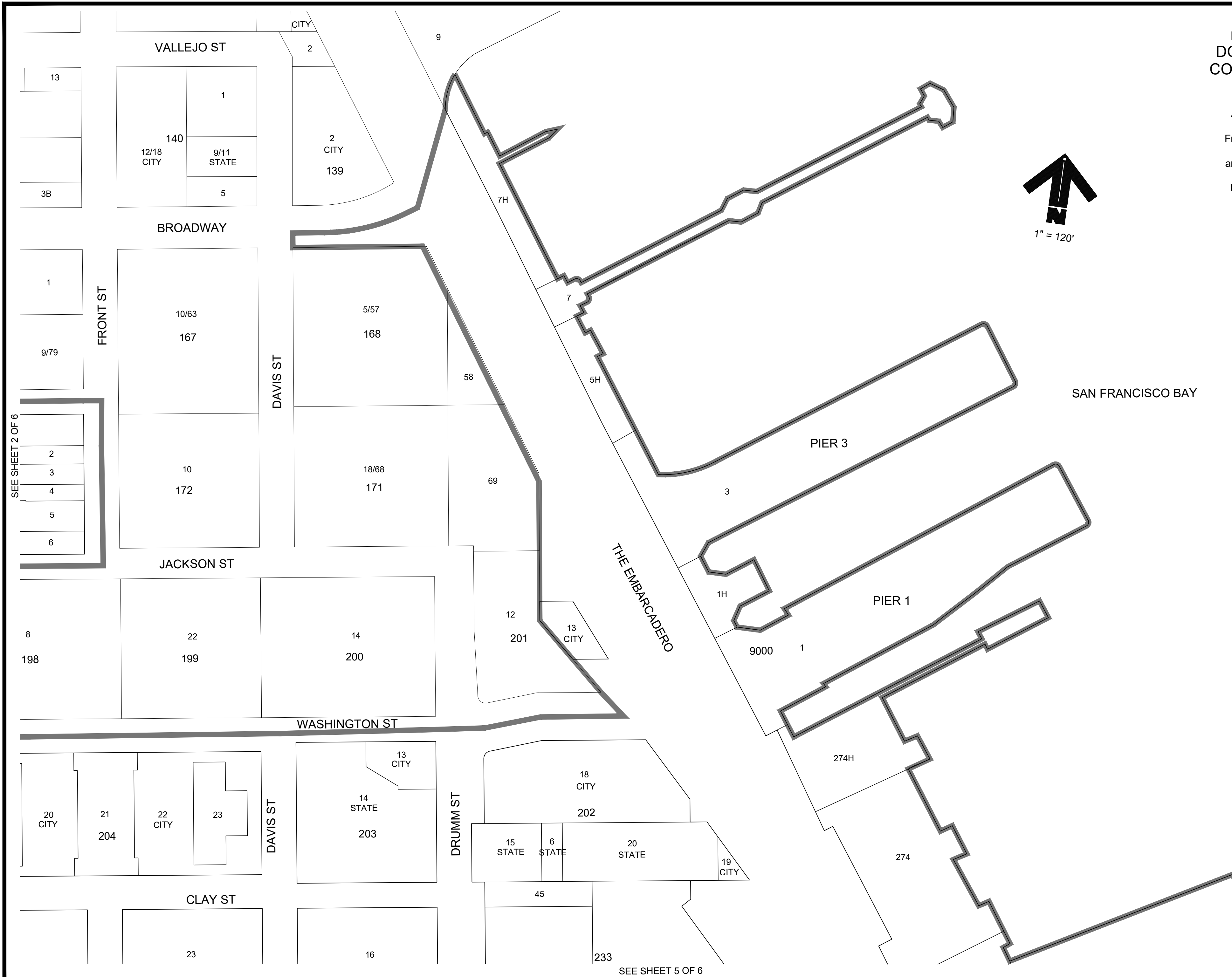


PROPOSED BOUNDARIES OF THE  
DOWNTOWN SAN FRANCISCO  
COMMUNITY BENEFIT DISTRICT  
CITY OF SAN FRANCISCO,  
STATE OF CALIFORNIA

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 |



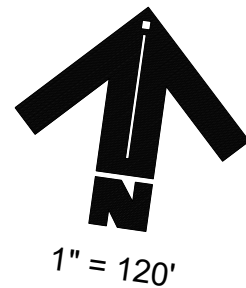
PROPOSED BOUNDARIES OF THE  
DOWNTOWN SAN FRANCISCO  
COMMUNITY BENEFIT DISTRICT  
CITY OF SAN FRANCISCO,  
STATE OF CALIFORNIA

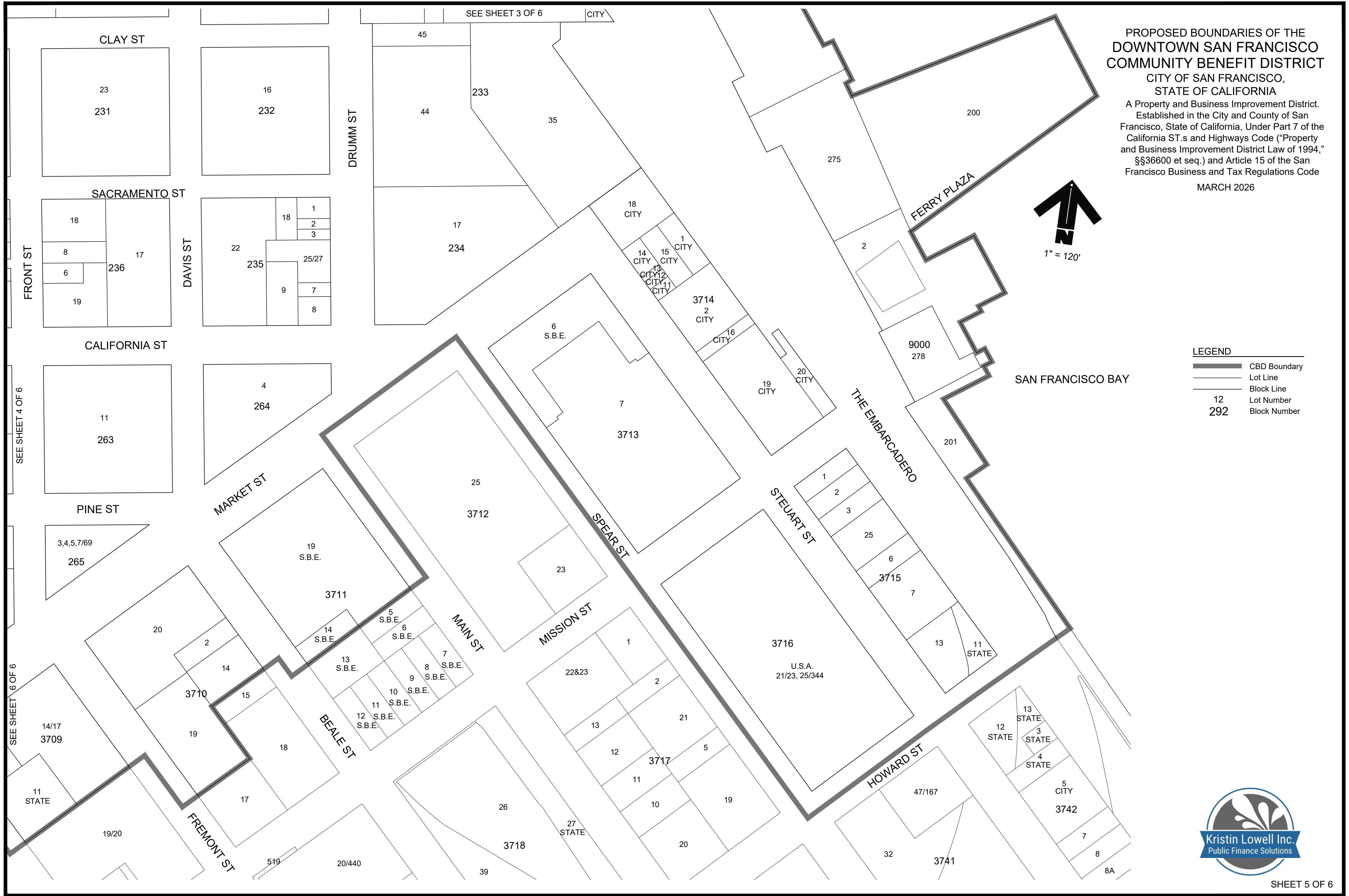
A Property and Business Improvement District.  
Established in the City and County of San  
Francisco, State of California, Under Part 7 of the  
California ST.s and Highways Code ("Property  
and Business Improvement District Law of 1994,"  
§§36600 et seq.) and Article 15 of the San  
Francisco Business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

MARCH 2026



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





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 |



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

SEE SHEET 4 OF 6

SEE SHEET 5 OF 6



**LEGEND**

- CBD Boundary
- Lot Line
- Block Line
- Lot Number
- Block Number





# MEMORANDUM

**TO:** City of San Francisco

**FROM:** Kristin Lowell

**REGARDING:** Downtown San Francisco Community Benefit District

**DATE:** April 24, 2026

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

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

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

|                      |                 |
|----------------------|-----------------|
| total assessment rev | \$13,054,957.01 |
|----------------------|-----------------|

|              |                |
|--------------|----------------|
| 30% of total | \$3,916,487.10 |
|--------------|----------------|

|                 |                |
|-----------------|----------------|
| "Yes" Petitions | \$5,271,971.93 |
| % of total      | 40.38%         |

|                |              |
|----------------|--------------|
| "No" Petitions | \$319,674.14 |
| % of total     | 6.06%        |

|                 |                |
|-----------------|----------------|
| TOTAL Petitions | \$5,591,646.07 |
| % of total      | 46.44%         |

| APN        | Site Address          | Assmt Rev    | assessment rev | OWNER                              | Petition Tracking |
|------------|-----------------------|--------------|----------------|------------------------------------|-------------------|
| 0196 -025  | 30 HOTALING PL        | \$7,085.90   | 0.05%          | HOTALING PARTNERS LLC              | Yes               |
| 0259 -026  | 555 CALIFORNIA ST     | \$362,150.93 | 2.77%          | HWA 555 OWNERS LLC                 | Yes               |
| 0259 -029  | 315 MONTGOMERY ST     | \$66,552.63  | 0.51%          | HWA 555 OWNERS LLC                 | Yes               |
| 0259 -027  | 555 CALIFORNIA ST     | \$54,483.46  | 0.42%          | HWA 555 OWNERS LLC                 | Yes               |
| 0259 -028  | 345 MONTGOMERY ST     | \$20,131.59  | 0.15%          | HWA 555 OWNERS LLC                 | Yes               |
| 0260 -034  | 201 SANSOME ST        | \$161.89     | 0.00%          | JACKSON TONY WEIKUO                | Yes               |
| 3713 -006  | 1 MARKET ST           | \$136,099.04 | 1.04%          | LANDMARK FIREHILL HLDGS LLC        | Yes               |
| 0228 -015  | 520 MONTGOMERY ST     | \$1,306.46   | 0.01%          | LMC ASSETS LLC                     | Yes               |
| 0261 -005  | 216 PINE ST           | \$11,373.12  | 0.09%          | M & E LLC                          | Yes               |
| 3708 -175  | 575 MARKET ST         | \$124,278.87 | 0.95%          | MARKET CENTER OWNER LP             | Yes               |
| 3708 -174  | 555 MARKET ST         | \$81,940.11  | 0.63%          | MARKET CENTER OWNER LP             | Yes               |
| 0311 -013  | 57-65 POST ST         | \$14,701.04  | 0.11%          | MECHANICS INSTITUTE                | Yes               |
| 0260 -015  | 75 LEIDESDORFF ST     | \$65,289.47  | 0.50%          | MERCHANTS EXCHANGE BLDG LLC        | Yes               |
| 0239 -012  | 456 MONTGOMERY ST     | \$465.01     | 0.00%          | MONTGOMERY LANDS INC               | Yes               |
| 0239 -014  | 456 MONTGOMERY ST     | \$40,503.81  | 0.31%          | MONTGOMERY LANDS INCORPORATED      | Yes               |
| 0239 -013  | 456 MONTGOMERY ST     | \$695.80     | 0.01%          | MONTGOMERY LANDS INCORPORATED      | Yes               |
| 0240 -003  | 500 CALIFORNIA ST     | \$59,375.20  | 0.45%          | OMNI SAN FRANCISCO CORPORATION     | Yes               |
| 0290 -011  | 1 BUSH ST             | \$78,543.80  | 0.60%          | ONE BUSH INC                       | Yes               |
| 0290 -012  | 532 MARKET ST         | \$1,648.46   | 0.01%          | ONE BUSH INC                       | Yes               |
| 0230 -028  | 301 CLAY ST           | \$173,709.59 | 1.33%          | ONE EMBARCADERO CENTER VENTURE     | Yes               |
| 0266 -009  | 1 FRONT ST            | \$148,966.11 | 1.14%          | ONE FRONT STREET OWNER LP          | Yes               |
| 0266 -007  | 30 BATTERY ST         | \$12,605.28  | 0.10%          | ONE FRONT STREET OWNER LP          | Yes               |
| 0292 -002  | 1 MONTGOMERY ST       | \$7,496.79   | 0.06%          | ONE MONTGOMERY PROPERTY OWNER      | Yes               |
| 0292 -001A | 25 MONTGOMERY ST      | \$7,111.25   | 0.05%          | ONE MONTGOMERY PROPERTY OWNER      | Yes               |
| 0289 -004  | 1 SANSOME ST          | \$150,329.41 | 1.15%          | ONE SANSOME ST PROPERTY LLC        | Yes               |
| 0176 -007  | 801 MONTGOMERY ST     | \$8,348.82   | 0.06%          | PACIFIC PARTNERS LLC               | Yes               |
| 0164 -010  | 450 - 460 PACIFIC AVE | \$7,033.25   | 0.05%          | PACIFIC STABLES PROPERTY OWNER LLC | Yes               |
| 0267 -001  | 201-221 PINE ST       | \$6,595.80   | 0.05%          | PINE STREET HP7 LP                 | Yes               |
| 0292 -004  | 68-82 POST ST         | \$200,948.10 | 1.54%          | POST-MONTGOMERY ASSOCIATES         | Yes               |
| 0292 -015  | 165 SUTTER ST         | \$34,216.55  | 0.26%          | POST-MONTGOMERY ASSOCIATES         | Yes               |
| 0292 -014  |                       | \$934.95     | 0.01%          | POST-MONTGOMERY ASSOCIATES         | Yes               |
| 0292 -008  | 120-130 KEARNY ST     | \$885.25     | 0.01%          | POST-MONTGOMERY ASSOCIATES         | Yes               |
| 0292 -006  | 110 KEARNY ST         | \$589.26     | 0.00%          | POST-MONTGOMERY ASSOCIATES         | Yes               |
| 0292 -005  | 98 POST ST            | \$331.17     | 0.00%          | POST-MONTGOMERY ASSOCIATES         | Yes               |
| 0292 -007  | 116 KEARNY ST         | \$294.51     | 0.00%          | POST-MONTGOMERY ASSOCIATES         | Yes               |
| 0292 -016  | 165 SUTTER ST         | \$16.48      | 0.00%          | POST-MONTGOMERY ASSOCIATES         | Yes               |
| 0236 -019  | 150 CALIFORNIA        | \$67,050.55  | 0.51%          | PPF OFF 150 CALIFORNIA ST LP       | Yes               |
| 0204 -021  | 300 CLAY ST           | \$192,983.26 | 1.48%          | PPF OFF ONE MARITIME PLAZA LP      | Yes               |
| 0204 -023  | 250 CLAY ST           | \$5,107.52   | 0.04%          | PPF OFF ONE MARITIME PLAZA LP      | Yes               |
| 0204 -019  | 444 BATTERY ST        | \$4,503.43   | 0.03%          | PPF OFF ONE MARITIME PLAZA LP      | Yes               |
| 3713 -007  | 1 MARKET ST           | \$480,709.74 | 3.68%          | PPF PARAMOUNT ONE MARKET PLAZA     | Yes               |
| 0289 -003  | 1 SANSOME ST          | \$8,319.54   | 0.06%          | PRII BPG ONE SANSOME, LLC          | Yes               |
| 0196 -023  | 500 WASHINGTON ST     | \$28,434.16  | 0.22%          | PUBLIC POLICY INSTITUTE OF CAL     | Yes               |
| 0237 -001  | 251 FRONT ST          | \$5,239.28   | 0.04%          | RAAUS FAMILY LLC                   | Yes               |
| 0311 -018  | 690 MARKET ST         | \$575.73     | 0.00%          | RCP LLC                            | Yes               |
| 0311 -016  | 690 MARKET ST         | \$409.65     | 0.00%          | RCP LLC                            | Yes               |
| 0311 -017  | 690 MARKET ST         | \$259.08     | 0.00%          | RCP LLC                            | Yes               |
| 0227 -030  | 632-634 COMMERCIAL ST | \$1,677.74   | 0.01%          | RJ 3220 LLC                        | Yes               |

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

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

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

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

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

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

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

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

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

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

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

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

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

| APN       | Site Address        | Assmt Rev    | assessment rev | OWNER                                     | Petition Tracking |
|-----------|---------------------|--------------|----------------|-------------------------------------------|-------------------|
| 0166 -110 | 288 PACIFIC AVE #6B | \$489.40     | 0.00%          | SHEPARD & MELISSA S HARRIS LVG TR         |                   |
| 0288 -074 | 333 BUSH ST         | \$441.64     | 0.00%          | SHERMAN CONDOMINIUM TRUST                 |                   |
| 0268 -012 | 369 PINE ST         | \$16,609.31  | 0.13%          | SIC-369 PINE,LLC                          |                   |
| 0268 -014 | 353 PINE ST         | \$691.86     | 0.01%          | SIC-369 PINE,LLC                          |                   |
| 0268 -013 | 2 PETRARCH PL       | \$476.58     | 0.00%          | SIC-369 PINE,LLC                          |                   |
| 0268 -015 | 353 PINE ST         | \$153.77     | 0.00%          | SIC-369 PINE,LLC                          |                   |
| 0311 -091 | 690 MARKET ST       | \$467.47     | 0.00%          | SIMA KATHY FANG & CALEB FANG              |                   |
| 0208 -046 | 611 WASHINGTON ST   | \$380.62     | 0.00%          | SINA & CONNIE TAMADDON REV LVG            |                   |
| 0288 -090 | 333 BUSH ST         | \$383.82     | 0.00%          | SLS & ATS 2019 TR                         |                   |
| 0164 -002 | 847 SANSOME ST      | \$5,113.66   | 0.04%          | Sn2 Lic                                   |                   |
| 0311 -063 | 690 MARKET ST       | \$408.18     | 0.00%          | SOEMITRO RONNY SUHARDHANTO                |                   |
| 0208 -050 | 611 WASHINGTON ST   | \$609.93     | 0.00%          | SPIEKER LIVING TRUST                      |                   |
| 0311 -068 | 690 MARKET ST       | \$340.02     | 0.00%          | SRINIVASAN FAMILY TRUST                   |                   |
| 0228 -002 | 415-429 SANSOME ST  | \$1,522.24   | 0.01%          | ST ANTHONY 13 LLC                         |                   |
| 0196 -043 | 25 HOTALING PL      | \$164.60     | 0.00%          | STEGMAN MATTHEW                           |                   |
| 0166 -092 | 288 PACIFIC AVE #3B | \$220.41     | 0.00%          | STEPHAN & ROSEMARY LEONOUidakis Fmly TR-A |                   |
| 0311 -064 | 690 MARKET ST       | \$441.88     | 0.00%          | STEPHEN & JOANNE PERLMAN Fmly             |                   |
| 0260 -058 | 201 SANSOME ST      | \$220.70     | 0.00%          | STEPHEN L MEAGHER LVG TR                  |                   |
| 0166 -109 | 288 PACIFIC AVE #6A | \$408.60     | 0.00%          | STICKNEY LVG TR                           |                   |
| 0175 -033 | 888 MONTGOMERY ST   | \$5,530.70   | 0.04%          | SUNHILL ENTERPRISES LP                    |                   |
| 0234 -017 | 5 THE EMBARCADERO   | \$270,521.58 | 2.07%          | SUNSTONE EC5 LLC                          |                   |
| 0227 -044 | 643-647 CLAY ST     | \$1,749.82   | 0.01%          | SURYA 647 LLC                             |                   |
| 0166 -087 | 288 PACIFIC AVE #2E | \$105.24     | 0.00%          | SWEENEY JUSTIN D & MARIN                  |                   |
| 0237 -020 | 260 CALIFORNIA ST   | \$1,372.37   | 0.01%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -021 | 260 CALIFORNIA ST   | \$1,148.21   | 0.01%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -044 | 260 CALIFORNIA ST   | \$934.24     | 0.01%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -045 | 260 CALIFORNIA ST   | \$749.54     | 0.01%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -040 | 260 CALIFORNIA ST   | \$702.83     | 0.01%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -042 | 260 CALIFORNIA ST   | \$702.83     | 0.01%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -022 | 260 CALIFORNIA ST   | \$365.38     | 0.00%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -025 | 260 CALIFORNIA ST   | \$365.38     | 0.00%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -028 | 260 CALIFORNIA ST   | \$365.38     | 0.00%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -031 | 260 CALIFORNIA ST   | \$365.38     | 0.00%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -034 | 260 CALIFORNIA ST   | \$365.38     | 0.00%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -037 | 260 CALIFORNIA ST   | \$365.38     | 0.00%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -023 | 260 CALIFORNIA ST   | \$336.92     | 0.00%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -026 | 260 CALIFORNIA ST   | \$336.92     | 0.00%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -029 | 260 CALIFORNIA ST   | \$336.92     | 0.00%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -032 | 260 CALIFORNIA ST   | \$336.92     | 0.00%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -035 | 260 CALIFORNIA ST   | \$336.92     | 0.00%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -038 | 260 CALIFORNIA ST   | \$336.92     | 0.00%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -041 | 260 CALIFORNIA ST   | \$264.97     | 0.00%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -043 | 260 CALIFORNIA ST   | \$264.97     | 0.00%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -024 | 260 CALIFORNIA ST   | \$261.21     | 0.00%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -027 | 260 CALIFORNIA ST   | \$261.21     | 0.00%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -030 | 260 CALIFORNIA ST   | \$261.21     | 0.00%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -033 | 260 CALIFORNIA ST   | \$261.21     | 0.00%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |
| 0237 -036 | 260 CALIFORNIA ST   | \$261.21     | 0.00%          | SWIFT 260 CALIFORNIA INVESTORS            |                   |

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

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



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



Assessor's Parcel Number: \_\_\_\_\_ Address of Parcel: \_\_\_\_\_

Property Owner's Name: \_\_\_\_\_

Property Owner's Address: \_\_\_\_\_

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

Proposed Range or Assessment Adjustment Formula: Each year, beginning with FY 2027/28, the Association may increase maximum assessment rates by up to 5% per year to address changes in the cost of providing services. In addition, the District may authorize an increase to cover additional services and activities followed by the potential redevelopment of “Embarcadero Park,” as early as the FY 28/29 property tax billing. In no event shall the maximum assessment rates decrease. The assessment shall be levied at rates necessary to generate sufficient revenue to meet the estimated costs to fund the Improvements, as long as the actual assessment rates do not exceed the maximum assessment rates for that fiscal year.

**Instructions for Completing and Delivering this Ballot**

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

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

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

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

\_\_\_\_\_  
Signature of Owner of Record, or Authorized Agent

\_\_\_\_\_  
Date

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

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

**Director**

**Department of Elections**

**P.O. Box 420569**

**San Francisco, CA 94142**

**To hand deliver, please use the following address:**

**Director**

**Department of Elections**

**City Hall**

**1 Dr. Carlton B. Goodlett Place, Room 48**

**San Francisco, CA 94102**

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

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

**Complete the Affidavit on other side**

No. <<Barcode>>



**AFFIDAVIT of Identification (Property Owner)**

I, \_\_\_\_\_, the undersigned, declare that I am authorized to cast a ballot for the following parcel identified as: \_\_\_\_\_, as either (1) the sole owner or agent, or (2) co-owner or agent to payment of the assessment which will be levied for the proposed Property and Business Improvement District to be known as the “Downtown Community Benefit District.”

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

\_\_\_\_\_  
Signature Property Owner/Co-Property Owner/Authorized Agent

\_\_\_\_\_  
Print Name Business Owner/Co-Owner/Authorized Agent

**Vote on other side**



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

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

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

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

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

Please be advised of the following:

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



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

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

The proposed fiscal year 2026-2027 assessment for your parcel is «Voter\_Proportional».

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

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

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

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



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

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

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

| Service Zone           | Gross Building or Lot Sq.Ft        |
|------------------------|------------------------------------|
| Zone 1:<br>Downtown    | \$0.2236                           |
| Zone 2:<br>Embarcadero | \$0.1452                           |
|                        | <b>Per Foot of Linear Frontage</b> |
| Zone 3: Portside       | \$273.32                           |

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

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



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

## **ASSESSMENT BALLOT PROCEDURES**

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

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



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

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

## Introduction Form

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

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

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

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

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

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

- ☐ Yes    ☐ No

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

Sponsor(s):

Sauter

Subject:

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

Long Title or text listed:

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

Signature of Sponsoring Supervisor: \_\_\_\_\_

