

Downtown San Francisco Community Benefit District Engineer's Report



**San Francisco, California
April 2026**

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

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ENGINEER'S STATEMENT

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

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

*"Improvement" means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years..."*²

"Activities" means, but is not limited to, all of the following that benefit businesses or real property in the district:

- (a) Promotion of public events.*
- (b) Furnishing of music in any public place within the district.*
- (c) Promotion of tourism within the district.*
- (d) Marketing and economic development, including retail retention and recruitment.*
- (e) Providing safety, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.*
- (f) Other services provided for the purpose of conferring special benefit upon assessed real property or specific benefits upon assessed businesses located in the district.*³

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

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

² California Streets and Highways Code, Section 36610.

³ California Streets and Highways Code, Section 36606.

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

Article 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.⁵

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."⁶

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

⁴ California Streets and Highways Code, Section 36615.5(b)

⁵ Section 4, Article XIID of the State Constitution.

⁶ 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.'"⁷

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

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

SECTION B: IMPROVEMENTS AND ACTIVITIES

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

Embarcadero Park

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

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

SECTION C: BENEFITTING PARCELS

District Boundary

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

Benefit Zones

Article 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.

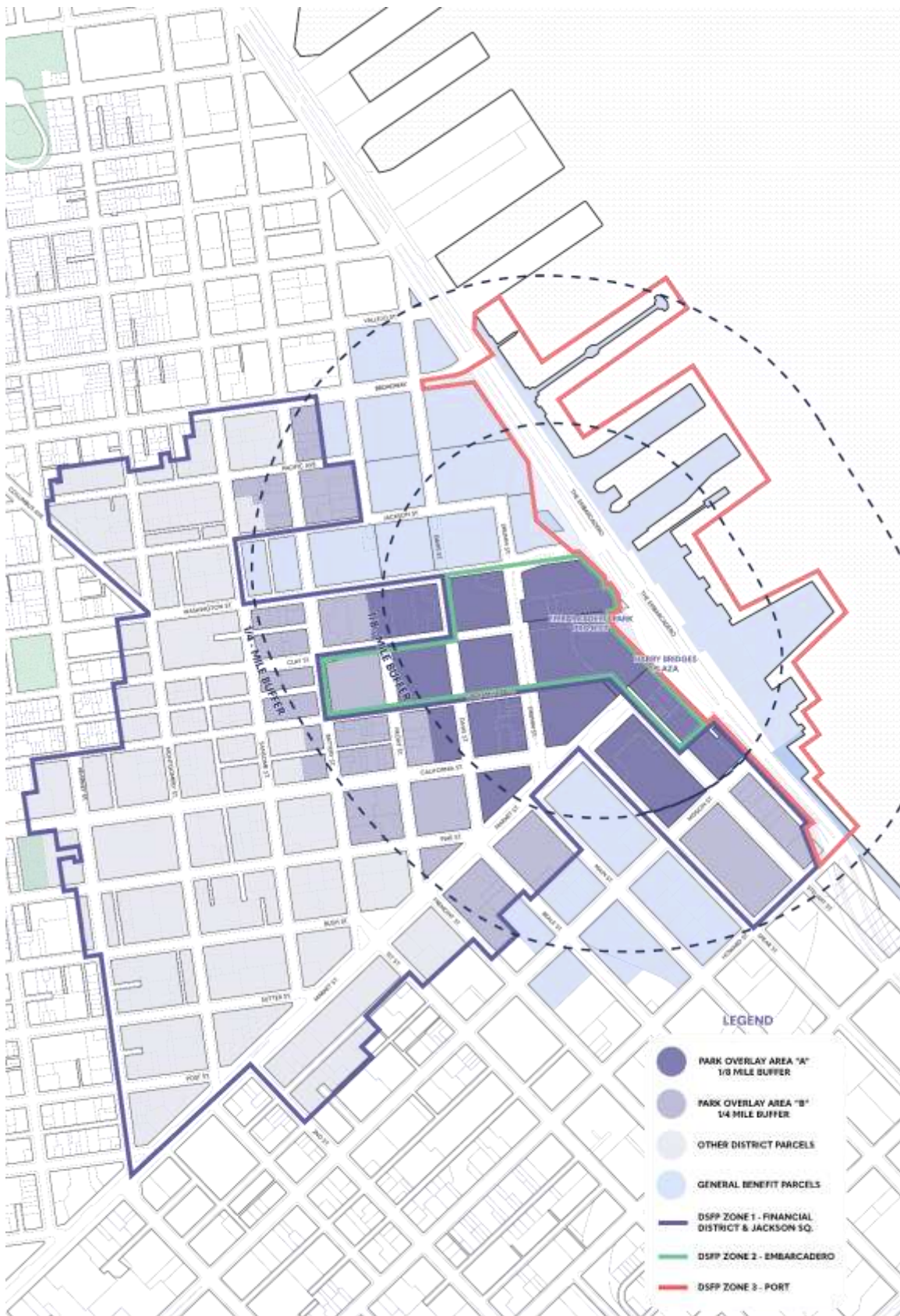


Park Overlay

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
TOTAL:	47,389,752	3,228

Benefit Units - Park Overlay

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

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

Using those distances from the periphery of the Park as the allocation of special benefit includes parcels not only within the DCBD boundary but also parcels outside the district boundary. All parcels within the DCBD boundary receive special benefit and will be assessed accordingly, likewise the parcels outside the district boundary need to be identified and assigned an amount equal to

the benefits they receive. Since the parcels outside the district boundary will not be individually assessed, the amount of the budget allocated to these parcels is considered general benefit and must be deducted from the budget so that the parcels within the DCBD boundary are only assessed for the special benefits they receive.

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

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

SECTION E: SPECIAL and GENERAL BENEFITS

Special Benefit Defined

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

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

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

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

Special Benefit Analysis – Zones 1, 2 and 3

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

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

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

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

Each parcel will specially benefit from:

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

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

Clean, Safe and Placemaking

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

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

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

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

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

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

Economic Development

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

Administration

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

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

Special Benefit Conclusion

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

General Benefit Defined

As required by the State Constitution Article 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."¹⁰ This amendment clarifies that the improvements and activities strictly provide a special benefit and that general benefit, if any, is only incidental to providing special benefits.

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

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

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

Special Benefit Analysis –Park Overlay

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

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

Some of the special benefits that the Embarcadero Park may provide are¹¹:

- 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

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

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

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

General Benefit Analysis –Park Overlay

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

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

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

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

SECTION F: COST ESTIMATE

2027 DCBD Budget

The DCBD's operating budget takes into consideration:

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

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

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

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

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

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

10-Year Maximum Budget

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

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

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

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

Budget Notations

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

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

Bond Issuance

The District will not issue bonds.

SECTION G: APPORTIONMENT METHOD

Assessment Methodology

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

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

Benefit 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
TOTAL:	47,389,752	3,228

Calculation of Assessments

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

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

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

The resulting assessment calculation by service and benefit zone follows:

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

Assessment Formulae

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

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

PHASE 1 - BASE ASSESSMENT

Zones 1 and 2

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

$$\begin{aligned}
 & \text{(Parcel Building Square Footage OR Parcel Lot Square Footage)} \\
 & \quad \times \\
 & \quad \text{Assessment Rate} \\
 & \quad = \\
 & \quad \text{Total Annual Parcel Assessment}
 \end{aligned}$$

Zone 3

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

$$\begin{aligned}
 & \text{(Parcel Linear Street Frontage along The Embarcadero)} \\
 & \quad \times \\
 & \quad \text{Assessment Rate} \\
 & \quad = \\
 & \quad \text{Total Annual Parcel Assessment}
 \end{aligned}$$

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

The estimated Embarcadero Park budget is \$2,500,000, of which \$2,300,000 is allocated to Zones 1 and 2 as well as the general benefit parcels. The other \$200,000 is allocated to Zone 3 which is based on Zone 3's proportionate share of the special benefits. This \$200,000 will not be funded

via an assessment on the Port, due to the unique nature of Port property which is subject to public trust requirements and the services that Port already will be providing. Instead this amount will be added to the general benefit portion. In total approximately 27.43% (\$685,727) of the Park Overlay budget will be funded from sources other than special assessments, which is more than sufficient to cover the Port's share as well as the general benefits, ensuring that the remaining property owners' assessments will remain proportionate to the special benefits they receive.

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

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

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

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

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

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

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

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

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

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

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

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

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.

$$\begin{aligned} & (\text{Base Parcel Assessment} + \text{Park Overlay Assessment}) \\ & \quad = \\ & \quad \text{Total Annual Parcel Assessment} \end{aligned}$$

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 Ll	636 - 650 California St	1	\$103,117.66	\$10,339.95	\$113,457.62
0262 -021	Columbia Reit 201 California L	201 California St	1	\$58,623.30	\$11,756.71	\$70,380.01
0228 -023	Commercial Street Investors Ll	564-566 Commercial St	1	\$737.93	\$73.99	\$811.93
3715 -002	Commonwealth Club Of Californi	110-116 The Embarcadero	1	\$5,265.92	\$1,056.06	\$6,321.99
0311 -038	Coral Investments LLC	690 Market St	1	\$378.58	\$37.96	\$416.54
3716 -024	Cp Iii Rincon Towers Inc	88 Howard St	1	\$47,461.52	\$9,518.25	\$56,979.77
0291 -005	Cph 564 LP	562-566 Market St	1	\$14,524.95	\$1,456.47	\$15,981.42
0166 -101	Craig Martin Lvg Tr	288 Pacific Ave #4C	1	\$272.36	\$54.62	\$326.99
0311 -056	Crawley Tang Trust	690 Market St	1	\$413.02	\$41.41	\$454.43
0166 -007	Credit Shelter Tr	724 Battery St	1	\$1,453.50	\$291.49	\$1,745.00
0237 -005	Crossley Anthony	225-227 Front St	1	\$829.84	\$166.42	\$996.26
0260 -017	Crossley Anthony	201 Sansome St	1	\$467.80	\$46.91	\$514.71
0260 -018	Crossley Anthony	201 Sansome St	1	\$250.00	\$25.07	\$275.07
0288 -086	Cua Sydnee	333 Bush St	1	\$337.66	\$33.86	\$371.52
0288 -079	Curzon Egham LLC	333 Bush St	1	\$399.15	\$40.02	\$439.18
0288 -104	Curzon Egham LLC	333 Bush St	1	\$279.52	\$28.03	\$307.55
0176 -037	Cutler Devon H & Wilson Christ	845 Montgomery St	1	\$229.43	\$23.01	\$252.44
0291 -001	Cypress Capital Inc	540-548 Market St	1	\$8,395.43	\$841.84	\$9,237.26
0288 -082	Dalo Living Trust	333 Bush St	1	\$401.39	\$40.25	\$441.64
0262 -008	Dalum Corporation N V	130 Battery St	1	\$6,673.36	\$669.16	\$7,342.52
0311 -086	Dan Xu Revocable Living Trust	690 Market St	1	\$424.87	\$42.60	\$467.47

APN	OWNER	Site Address	Benefit Zone	CBD Base Assessment	Park Overlay	TOTAL PARCEL ASSMT
0311 -106	Deepak & Pooja Advani 2019 Fml	690 Market St	1	\$424.87	\$42.60	\$467.47
0267 -010	Deka Immobilien Investment Gmb	114 Sansome St	1	\$50,235.47	\$5,037.28	\$55,272.75
0311 -075	Deng Wei	690 Market St	1	\$319.99	\$32.09	\$352.08
0196 -035	Deutsch Barry	25 Hotaling Pl	1	\$149.82	\$15.02	\$164.85
0267 -009	Dhm 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

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

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

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

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

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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 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

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