

Attachment A

**Noe Valley
Community Benefit District**

Engineer's Report



San Francisco, California
August 2019

Prepared by:
Kristin Lowell Inc.

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

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ENGINEER'S STATEMENT

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

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

The duration of the proposed Noe Valley CBD is fifteen (15) years, commencing January 1, 2021. An estimated budget for the Noe Valley CBD improvements and activities is set forth in Section D. Assessments will be subject to an annual increase per year not to exceed that year's increase in the San Francisco, Oakland, and San Jose area Consumer Price Index (CPI) or 5%, which ever is less. Any increase will be determined by the Owners' Association. Funding for the Noe Valley CBD improvements and activities shall be derived from a property-based assessment levied on each specially benefitted parcel in the Noe Valley CBD. 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 G.

I hereby certify to the best of my professional knowledge that each of the identified assessable parcels located within the Noe Valley CBD will receive a special benefit over and above the benefits conferred to those parcels outside of the Noe Valley CBD boundary and to the public at large and that no parcel's assessment will exceed the reasonable cost of the proportional special benefits conferred on that parcel.



Respectfully submitted,

Terrance E. Lowell, P.E.

SECTION A: LEGISLATIVE AND JUDICIAL REVIEW

Property and Business Improvement District Law of 1994

Streets and Highways Code Section 36600 et seq. (the "1994 Act"), as augmented by Article 15 of the San Francisco Business and Tax Regulations Code, authorizes the City to levy assessments upon real property for the purposes of providing improvements and activities that specially benefit each individual assessed parcel in the Noe Valley CBD. The purpose of the Noe Valley CBD is to encourage commerce, investment, business activities and improve residential serving uses. In order to meet these goals, CBDs typically fund activities and improvements such as enhanced safety and cleaning and enhancing the environment. Unlike other assessment districts which fund the construction of public capital improvements or maintenance thereof, CBDs provide activities and improvements "to promote the economic revitalization and physical maintenance of the business districts of their cities in order to create jobs, attract new businesses, and prevent the erosion of the business districts." (Streets and Highways Code Section 36601(b)). The improvements and activities funded through the Noe Valley CBD are over and above those already provided by the City within the Noe Valley CBD's boundaries. Each of the Noe Valley CBD activities or improvements is intended to increase building occupancy and lease rates, to encourage new business development, attract residential serving businesses and services, and improve the quality of life for its residents.

Specifically, the 1994 Act 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..."¹

"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.*
- (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 businesses and real property located in the district.²*

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

¹ California Streets and Highways Code, Section 36610.

² California Streets and Highways Code, Section 36606.

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.³

"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."⁴

Judicial Guidance

Since the enactment of Article XIIIID, the courts have rendered opinions regarding various aspects of Article XIIIID. Notable portions of cases that apply to assessment districts in general and this Noe Valley CBD in particular are noted below.

"The engineer's report describes the services to be provided by the [district]; (1) security, (2) streetscape maintenance (e.g., street sweeping, gutter cleaning, graffiti removal), and (3) marketing, promotion, and special events. They are all services over and above those already provided by the City within the boundaries of the [district]. And they are particular and distinct benefits to be provided only to the properties within the [district], 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."⁵

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

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

³ Section 4, Article XIIIID of the State Constitution.

⁴ Section 2 (i), Article XIIIID of the State Constitution.

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

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

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

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

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

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

SECTION B: IMPROVEMENTS AND ACTIVITIES

In 2005, the City established a community benefit district for the Noe Valley area for a fifteen-year operational term (the Noe Valley CBD). Based on the success of the Noe Valley CBD, property owners, stakeholders, merchants, and residents have shown support to renew it.

The Noe Valley CBD Steering Committee collectively determined the priority for improvements and activities that the renewed Noe Valley CBD will deliver. The primary needs as determined by the property owners are Clean and Green programs as well as Promotion of District activities. Specifically, the Noe Valley CBD will provide the following activities.

Clean and Green

Clean and Green Program

In order to consistently deal with cleaning issues, a Clean and Green Program will provide a multi-dimensional approach consisting of the following elements. These services are a form of special benefit because they will be provided directly to the assessed parcels. By receiving these special benefits, the parcels are expected to enjoy increased commercial activity, which directly relates to increases in lease rates and customer usage. The services may include, but are not limited to, the following:

- **Sidewalk Cleaning:** Uniformed personnel sweep litter, debris and refuse from sidewalks and gutters of the Noe Valley CBD. Paper signs and handbills that are taped or glued on property, utility boxes, poles and telephones are removed. Clean sidewalks support an increase in commerce and provides a special benefit to each individually assessed parcel in the Noe Valley CBD.
- **Sidewalk Pressure Washing:** Noe Valley CBD personnel may pressure wash the sidewalks. Clean sidewalks support an increase in commerce and provide a special benefit to each individually assessed parcel in the Noe Valley CBD.
- **Graffiti Removal:** Painters remove graffiti by painting, using solvent and pressure washing. The Noe Valley CBD maintains a zero-tolerance graffiti policy. An effort is made to remove all tags within 24 hours on weekdays.
- **Greenscape Management:** Tree wells watered and weeded. Provides gardens, benches, planter boxes, hanging flower baskets, and parklets. In addition, Noe Valley CBD personnel may provide landscape maintenance to provide health and vitality to all plantings.

The Clean and Green Team will only operate within Noe Valley CBD boundaries. By receiving these special benefits, the parcels are expected to enjoy increased commercial activity, which directly relates to increases in lease rates and customer usage. Dirty and unclean sidewalks deter pedestrians and commercial activity.

Promotion of District

In order to continue communicating the changes that are taking place in the Noe Valley CBD and to enhance the positive perception of the assessed parcels, the District will continue to rely on a professionally developed marketing and Promotion of District program. The program will help parcel owners in their efforts to attract tenants and support local commerce and investment and work to improve the positive perception of the Noe Valley CBD. Decisions on where to shop, eat, work, and live are largely based on a perception of the place. These special benefits will result in increased commercial activity which directly relates to increases in lease rates and enhanced commerce.

The programs being considered include, but are not limited to, the following:

- Events
- Media Relations
- Website
- District Stakeholder Outreach

Administration

The improvements and activities are managed by a professional staff that requires centralized administrative support. Administration staff oversees the Noe Valley CBD's services, which are delivered six days a week. Administration staff actively work on behalf of the Noe Valley CBD parcels to ensure that City and County services and policies support the Noe Valley CBD. Included in this item are office expenses, grant writing, professional services, organizational expenses such as insurance, and the cost to conduct a yearly financial review. Noe Valley CBD funds from Administration may be used for renewing the Noe Valley CBD.

A well-managed Noe Valley CBD provides necessary Noe Valley CBD program oversight and guidance that produces higher quality and more efficient programs. Administration staff implement the programs and services of the Noe Valley CBD. The special benefit to assessed parcels from these services is increased commercial activity, which directly relates to increased building occupancy and enhanced commerce.

Contingency/Reserve/City Fees

An operating reserve is budgeted as a contingency for any payment of delinquencies, uncollectible assessments, Noe Valley CBD renewal efforts, and/or unforeseen budget adjustments. District funds from Contingency/Reserve/City Fees may be used for renewing the District.

SECTION C: BENEFITTING PARCELS

Overall Boundary

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

The Noe Valley CBD consists of approximately 10 whole or partial blocks and approximately 218 parcels. In general, the Noe Valley CBD is bounded by both sides of Church Street on the east, the north side of 24th Street on the north, both sides of Diamond Street on the west, and the south side of 24th Street including both sides of Castro Street between 24th Street and mid-way between Jersey Street and 25th Street on the south.

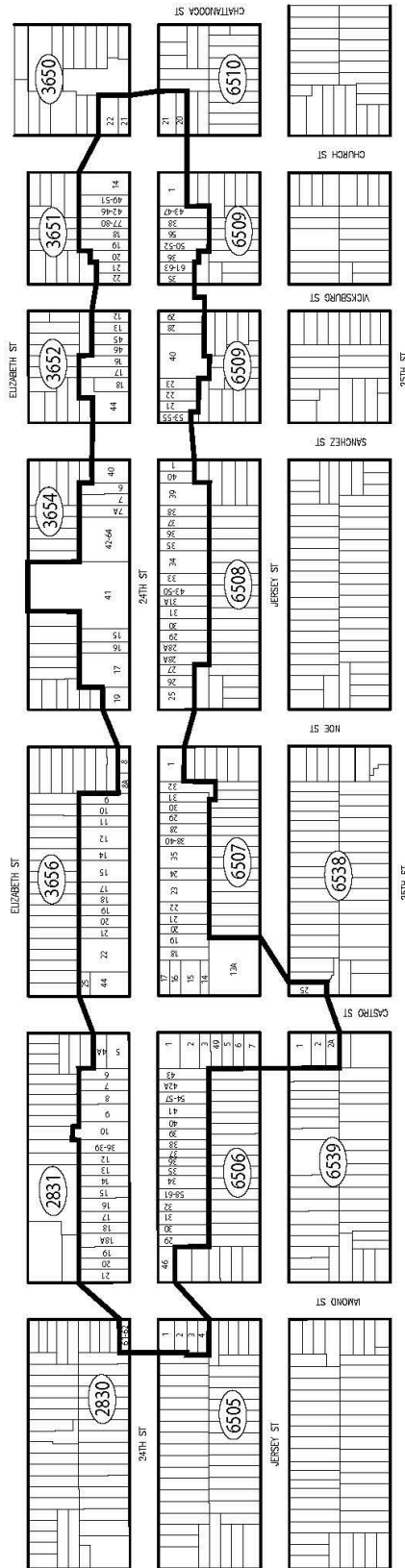
The Noe Valley CBD includes all parcels facing on both sides of 24th Street between:

- Diamond Street (both sides) on the west.
- Church Street (both sides) on the east.
- Castro Street (both sides) between 24th Street and mid-way between Jersey Street and 25th Street.





The Noe Valley CBD boundary is illustrated on the following page.

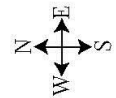
PROPOSED BOUNDARIES OF THE NOE VALLEY COMMUNITY BENEFIT DISTRICT, SAN FRANCISCO, STATE OF CALIFORNIA

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



LEGEND

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



SECTION D: PROPORTIONAL BENEFITS

Methodology

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

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

1. Defining the proposed activities.
2. Quantifying the degree to which the activities provide general versus special benefits.
3. Determining which parcels specially benefit from the proposed activities.
4. Determining the amount of special benefit each parcel receives.
5. Determining the proportional special benefit a parcel receives in relation to the amount of special benefit all other parcels in the District receive.

Each identified parcel within the Noe Valley CBD will be assessed based upon the special benefits received by that parcel, as determined by analyzing each parcel's unique characteristics in relationship to all other specially benefitted parcels' characteristics. As a result of this analysis, each parcel will be assessed at a rate which is commensurate with the amount of special benefits received.

Land Use Considerations

All parcels within the CBD specially benefit from the CBD activities but not to the same degree. The methodology provides the following treatments for property used exclusively for residential or nonprofit uses.

Non-Profit Parcels and Parcels Classified Residential Use: Non-profit owned properties and properties classified residential use specially benefit from the CBD activities but differently than all other assessed parcels. Non-profit parcels are defined as parcels being owned by 501 c3 organizations. Residential use properties are those that are classified as residential or mixed-use by the County Assessor and were classified as residential at the creation of the CBD in 2005 and those that have been so classified subsequently. Both of these property types will receive special benefit from the Clean and Green activities as well as the Administration and Reserves and will be assessed fully for them. However, they do not specially benefit from the Promotion of District programs. The Noe Valley CBD Promotion of District programs are designed to provide special benefit to the retail, parking, publicly-owned, office, and mixed-use parcels in the form of increased customers, lease rate and commercial activity, none of which are a benefit to non-profit and residential use parcels. Thus, their assessment will not cover that portion of the costs.

Special Benefit Factors

Each parcel's proportional special benefit from the CBD activities is determined by analyzing three land use factors: Building Square Footage, Lot Square Footage, and Linear Street Frontage. These land use factors are an equitable way to identify the proportional special benefit that each of the parcels receive. Building square footage is relevant to the current use of a property and is also closely correlated to the potential pedestrian traffic from each parcel and the demand for CBD activities. A parcel's lot square footage reflects the long-term value implications of the improvement district. A parcel's linear street frontage is relevant to the street level usage of a parcel and the demand for CBD activities. Together, these land use factors serve as the basic unit of measure to calculate how much special benefit each parcel receives in relationship to the district as a whole, which is the basis to then proportionately allocate the cost of the special benefits.

Building square footage is defined as the total building square footage as determined by the outside measurements of a building. The gross building square footage is taken from the County of San Francisco Assessor's records. One Third (1/3) of the assessment budget is allocated to the building square footage, to account for the special benefit to each parcel's current use and demand for district activities.

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. One Third (1/3) of the assessment budget is allocated lot square footage to account for the special benefit to each parcel's long-term development potential.

Linear street frontage is defined as the number of linear feet of each parcel that directly fronts a street that will receive the CBD activities. Alley front frontage is also included in this definition, if a parcel is on an alley and the alley is within the District and accessible to the public. Corner lots or whole block parcels will be assessed for the sum of all the parcels' street frontage. One Third (1/3) of the assessment budget is allocated to Linear street frontage to account for the special benefit received at the street level of each parcel.

Each one of these land use factors represents the benefit units allocated to each specially benefitted parcel. The total number of benefit units in the CBD are as follows:

Land Use Factor	Benefit Units	
	Commercial	Non-Profit/Residential
Lot Sq Ft	123,972	384,399
Building Sq Ft.	315,824	326,552
Linear Street Frontage	1,530	5,726

SECTION E: SPECIAL and GENERAL BENEFITS

State Law requires 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,” which requires that we separate the general benefits, if any, from the special benefits provided by the proposed activities and improvements.

As of January 1, 2015, the State Legislature amended the State Law to clarify and define both special benefit and general benefit as they relate to the improvements and activities these districts provide. Specifically, the amendment (Section 36615.5 of the Streets and Highways Code) defines special benefit as follows: “‘Special benefit’ means, for purposes of a property-based district, a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large. Special benefit includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed. Special benefit excludes general enhancement of property value.”

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

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

Special Benefit Analysis

The assessments outlined in this report are for property-related activities that are specifically intended for and directly benefitting each individual assessed parcel in the District. The activities provide special benefits because they affect the parcels in a way that is particular and distinct from how they affect other real property or the public at large. No parcel’s assessment shall be greater than its proportionate share of the costs of the special benefits received.

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

The Noe Valley CBD's goal is to fund activities and improvements to provide a cleaner and more attractive and economically vibrant environment. The goal of improving the economic vitality is to improve the cleanliness, appearance, and economic development of each individual specially benefitted parcel in an effort to increase commerce, to increase building occupancy and lease rates and to attract more customers, employees, tenants and investors.

Each parcel will specially benefit from:

- Cleaner sidewalks, streets, and common areas
- Greater pedestrian traffic
- Enhanced rental incomes
- Improved business climate
- New business and investment
- Well-managed CBD programs and services

Specifically, each parcel specially benefits from the Noe Valley CBD activities as defined below.

Clean and Green

The enhanced cleaning activities are special benefits provided directly to the assessed parcels. These activities will make the area more attractive and safer 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 As economic investment within the district grows, the assessed parcels will benefit from increased pedestrian traffic and commercial activity.

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

- Maintaining and cleaning sidewalks in front of each parcel creates a cohesive environment and allows pedestrians to move freely throughout the Noe Valley CBD. Sidewalks that are dirty and unkempt deter pedestrians and commercial activity. "Walkable communities offer many financial benefits, such as a reduction in healthcare costs. Homes with sidewalks tend to sell for more money and in less time than similar homes without sidewalks. Businesses also benefit as residents are more likely to shop locally when there is increased connectivity between residential and business/commercial districts. The well-maintained sidewalks, accessibility, and inviting atmosphere of downtown helps to attract tourists."¹⁰
- Removing graffiti from buildings to keep the aesthetic appeal uniform throughout the Noe Valley CBD;
- Managing the greenscape, watering and weeding tree wells, providing gardens, benches, planter boxes, hanging flower baskets and parklets. In addition, Noe Valley CBD personnel may provide landscape maintenance to provide health and vitality to all plantings.

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

¹⁰ "Benefits of Sidewalks", Iowa Healthiest State Initiative, November 1, 2017

Promotion of District

The Promotion of District activities consist of services provided directly to the assessed parcels: for example, the district will promote local businesses, help property owners attract high-paying tenants through advertising and neighborhood branding efforts, and highlight the special benefits that the assessed parcels are receiving through a website and district marketing and special events. These activities will specially benefit each assessed parcel by encouraging business development and investment and increased commercial activity (e.g., filling of vacant storefronts and offices, increased lease rates for retail and office space). Decisions on where to shop, eat or attend events are largely based on a perception of the place. If these activities were not communicated it would be a deterrent to pedestrian traffic, business and commerce for the assessed parcels.

Administration

The Noe Valley CBD requires a professional staff to properly manage programs, communicate with stakeholders, advocate with City/County departments, and provide leadership. Each parcel will specially benefit from the Noe Valley CBD Administration staff that will ensure that the Noe Valley CBD services are provided and deployed as specifically laid out in this Engineer's Report and will provide leadership to represent the community with one clear voice.

Contingency/Reserve/City Fees

The Noe Valley CBD services and activities include a contingency, reserve fund, and city fee collection fund that will allow the administration staff to allocate assessment revenues to activities that may have cost overruns or to cover unforeseen expenses. These are necessary to carry out the CBD activities that specially benefit each assessed parcel.

Special Benefit Conclusion

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

The special benefit to parcels from the proposed Noe Valley CBD activities and improvements described in this report is the basis for allocating the proposed assessments. Each individual assessed parcel's assessment does not exceed the reasonable cost of the proportionate special benefit it receives from the Noe Valley CBD activities.

General Benefit Analysis

As required by the State Constitution Article XIID Section 4(a), the general benefits of an assessment district must be quantified and separated out so that the cost of the activities that are attributed to general benefit are deducted from the cost assessed against each specially benefitted parcel. General benefits are benefits from the Noe Valley CBD activities and improvements that are not special in nature, are not "particular and distinct" and are not over and above the benefits that other parcels receive. This analysis will evaluate and determine the level of general benefits that (1) parcels inside of the Noe Valley CBD, (2) parcels outside of the Noe Valley CBD, and (3) the public at large may receive.

General Benefit to Parcels Inside the Noe Valley CBD

The Noe Valley CBD provides funds for activities and improvements that are designed for and created to be provided directly to each individually assessed parcel within the Noe Valley CBD. Each individual assessed parcel will specially benefit from these activities, thus 100% of the benefits conferred on these parcels are distinct and special in nature and 0% of the Noe Valley CBD activities provide a general benefit to parcels in the Noe Valley CBD boundary.

General Benefit to Parcels Outside of the Noe Valley CBD

All the Noe Valley CBD activities and improvements are provided directly to each of the individual assessed parcels in the Noe Valley CBD boundary. Each of the CBD activities is provided to the public right-of-ways (streets, sidewalks) adjacent to all specially benefitted parcels or tenants in the Noe Valley CBD. The Noe Valley CBD is a linear district in which all parcels primarily fronting 24th Street will receive the CBD activities. As such, none of the surrounding parcels will directly receive any of the Noe Valley CBD activities. Any benefits these parcels may receive are incidental to providing special benefits to the assessed parcels, and thus any cost associated with the incidental benefits is not reduced from the cost of providing special benefit.

General Benefit to the Public At Large

In addition to general benefit analysis to the parcels outside of the Noe Valley CBD boundary, there may be general benefits to the public at large, i.e., those people that are either in the Noe Valley CBD boundary and not specially benefitted from the activities, or people outside of the CBD boundary that may benefit from the CBD activities.

To calculate the general benefit the public at large may receive we determine the percentage of each Noe Valley CBD activity budget that may benefit the general public. In this case, the Promotion of District activities are tailored to benefit and promote each assessed parcel and are not intended to benefit the general public. Administration and Contingency/Reserve activities are to provide daily management of the Noe Valley CBD solely for the benefit of the assessed parcels, and are not intended to benefit the general public. If there are any benefits to the general public, they are incidental and collateral to providing special benefits to the assessed parcels.

By contrast, the Clean and Green activities may benefit the general public to some degree, as the general public may appreciate the enhanced level of maintenance as it passes through the Noe Valley CBD. To quantify this, we first determine a general benefit factor for the Clean and Green activities. The general benefit factor is a unit of measure that compares the special benefit that the assessed parcels receive compared to the general benefit that the general public receives. To determine the general benefit factor, we used previous districts that conducted intercept surveys in San Francisco including West Portal and more recently Union Square, and Los Angeles (Historic Downtown, Leimert Park, Arts District, Downtown Industrial, Fashion District, and Sherman Oaks). The intent of the surveys was to determine what percentage of the general public was just passing through the district without any intent to engage in commercial activity. The surveys concluded that on average 1.4% of the respondents were within the district boundary with no intent to engage in any business activity. Here, since the Noe Valley CBD is designed to promote a business and residential climate that encourages development, investment, and commerce, it follows that the benefits received by these pedestrians do not translate to a special benefit to the assessed parcels. In other words, based on the results of these surveys it is reasonable to conclude that 1.4% of the benefits from the Clean and Green activities are general in nature. However, to be conservative and to account for any variance in district type, size and services provided, we applied a 5% general public benefit factor to account for these variances.

The general benefit factor is then multiplied by the Noe Valley CBD activity's budget to determine the overall general benefit for the Clean and Green activities. The following table illustrates this calculation.

ACTIVITY	A Budget Amount	B Relative Benefit Factor	C General Benefit Allocation (A x B)
Clean and Green	\$165,000	5.00%	\$8,250

This analysis indicates that \$8,250 of the Clean and Green budget may be attributed to general benefit to the public at large, and must be raised from sources other than special assessments.

Total General Benefits

Using the sum of the three measures of general benefit described above, we find in year one that \$8,250 (5.0% of the Clean and Green budget, which is equal to 3.24% of the total Noe Valley CBD budget) may be general in nature and will be funded from sources other than special assessments.

SECTION F: COST ESTIMATE

2020 Operating Budget

The Noe Valley CBD's operating budget takes into consideration:

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

EXPENDITURES	TOTAL BUDGET	% of Budget
Clean and Green	\$165,000.00	64.71%
Promotion of District	\$20,000.00	7.84%
Administration	\$60,000.00	23.53%
Contingency and Reserve	\$10,000.00	3.92%
Total Expenditures	\$255,000.00	100.00%
REVENUES		
Assessment Revenues	\$246,750.00	96.76%
Other Revenues (1)	\$8,250.00	3.24%
Total Revenues	\$255,000.00	100.00%

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

Budget Notation

The cost of providing programs and services may vary depending on the 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. In no case shall these annual assessment increases exceed that year's increase in the San Francisco, Oakland, and San Jose area Consumer Price Index (CPI) or 5%, whichever is less. Assessments may also increase based on development in the Noe Valley CBD. Annual adjustments in assessment rates will be subject to the approval of the Noe Valley CBD Owners' Association.

Projected 15-Year Maximum Budgets

The following table illustrates the Noe Valley CBD's annual budget for the Noe Valley CBD's 15-year term. As an example, projections below detail a 5% annual budget adjustment every fiscal year.

Fiscal Year	Total Budget
2020/21	\$255,000
2021/22	\$267,750
2022/23	\$281,138
2023/24	\$295,194
2024/25	\$309,954
2025/26	\$325,452
2026/27	\$341,724
2027/28	\$358,811
2028/29	\$376,751
2029/30	\$395,589
2030/31	\$415,368
2031/32	\$436,137
2032/33	\$457,943
2033/34	\$480,841
2034/35	\$504,883

Future Development

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

Bond Issuance

The Noe Valley CBD will not issue bonds.

SECTION G: APPORTIONMENT METHOD

Assessment Methodology

The CBD services and activities will be provided uniformly throughout the Noe Valley CBD. The cost of the special benefits received from these services is apportioned in direct relationship to each parcel's use, lot square footage, building square footage and linear street frontage as discussed in Section D. Each parcel is assigned a proportionate benefit unit for each lot square foot, building square foot, and linear street front foot. The sum of the total special benefit units in the CBD is then divided into the assessment budget to determine the assessment rate for each benefit unit. See example below.

Land Use Factor	Benefit Units	
	Commercial	Non-Profit/Residential
Lot Sq Ft	123,972	384,399
Building Sq Ft.	315,824	326,552
Linear Street Frontage	1,530	5,726

Calculation of Assessments

The assessment rates are determined by the following calculations:

All Parcels (for-profit, residential and non-profit parcels) Clean & Green, Administration, Contingency/Reserve Assessment Budget = \$226,750

Assessment budget allocated to lot square footage x 1/3 = \$75,583.33

Assessment budget allocated to building square footage x 1/3 = \$75,583.33

Assessment budget allocated to linear street frontage x 1/3 = \$75,583.33

Lot Square Footage Assessment Rate (all parcels):

Assessment budget \$226,750 / 508,371 lot sq. ft. = \$0.1487

Building Square Footage Assessment Rate (all parcels):

Assessment budget \$226,750 / 642,376 building sq. ft. = \$0.1177

Linear Street Frontage Assessment Rate all parcels (all parcels):

Assessment budget \$226,750 / 7,256 street front ft. = \$10.4161

Commercial Parcels only Promotion of District Budget = \$20,000

Assessment budget allocated to lot square footage x 1/3 = \$6,666.67

Assessment budget allocated to building square footage x 1/3 = \$6,666.67

Assessment budget allocated to linear street frontage x 1/3 = \$6,666.67

Lot Square Footage Assessment Rate (Commercial parcels only):

Assessment budget \$6,666.67 / 123,972 lot sq. ft. = \$0.0538

Building Square Footage Assessment Rate (Commercial parcels only):

Assessment budget \$6,666.67 / 315,824 building sq. ft. = \$0.0211

Linear Street Frontage Assessment Rate (Commercial parcels only):
Assessment budget \$6,666.67 / 1,530 street frontage = \$4.3563

Note: The total assessment rate for Commercial parcels consists of both of the above calculations (All Parcels Rate + Commercial only Rate = Total Commercial assessment rate).

Assessment Rates

Based on the special benefit factors and assessment methodology discussed above, the following illustrates the first year's maximum annual assessment:

Land Use Factor	Commercial	Non-Profit/ Residential
Lot Square Foot Rate	\$0.2025	\$0.1487
Building Square Foot Rate	\$0.1388	\$0.1177
Linear Street Frontage Foot Rate	\$14.7723	\$10.4161

Sample Parcel Assessment

The assessment for a commercial parcel with 5,000 square feet of lot footage, 5,000 square feet of building, and 50 linear feet of street front footage is calculated as follows:

Lot square footage x the assessment rate (5,000 x \$0.2025) = \$1,012.50
Bldg square footage x the assessment rate (5,000 x \$0.1388) = \$ 694.00
Street front footage x the assessment rate (50 x \$14.7723) = \$ 738.62
Initial annual parcel assessment \$2,445.12

The assessment for a non-profit or residential parcel with 5,000 square feet of lot footage, 5,000 square feet of building, and 50 linear feet of street front footage is calculated as follows:

Lot square footage x the assessment rate (5,000 x \$0.1487) = \$ 743.50
Bldg square footage x the assessment rate (5,000 x \$0.1177) = \$ 588.50
Street front footage x the assessment rate (50 x \$10.4161) = \$ 520.81
Initial annual parcel assessment \$1,852.81

Public Property Assessments

The Noe Valley CBD will serve all parcels within its boundary, including those parcels owned by the City and County or the State of California. All publicly-owned parcels, with the exception of parcels owned by the federal government, will pay their proportional share of costs based on the special benefits conferred to those individual parcels. Public owned parcels, such as the library and park will receive special benefit from Noe Valley CBD services that lead to increased use

which directly relates to fulfilling their public service mission. Article XIII D of the California Constitution was added in November of 1996 to provide for these assessments. It specifically states in Section 4(a) that "*Parcels within a district that are owned or used by any agency...shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit.*" Below are the publicly-owned parcels that specially benefit from the Noe Valley CBD activities.

Parcel	Owner	Address	Assessment
6509 040	City & County Of San Francisco	3861 24th St	\$3,669.60
6507 023	City & County Of Sf & Judicial Council	4055 24 th St.	\$1,891.99

Budget Adjustment

Any annual budget surplus will be rolled into the following year's budget. The budget will be set accordingly, within the constraints of the management plan to adjust for surpluses that are carried forward. Noe Valley CBD funds may be used to fund the cost of renewing the Noe Valley CBD. Funds from an expired Noe Valley CBD shall be rolled over into the new Noe Valley CBD if one is established, or returned to the property owners if one is not established, in accordance with the Streets and Highways Code section 36671. Noe Valley CBD rollover funds may be spent on renewal.

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

The cost of providing programs and services may vary depending on the 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. In no case shall these annual assessment increases exceed the increase in the San Francisco, Oakland, and San Jose area Consumer Price Index (CPI) or 5%, whichever is less.

The Owner's Association shall have the right to reallocate up to 10% by line item of the budget allocation within the budgeted categories. Any change will be approved by the Owners' Association board of directors and submitted to the City and County of San Francisco within its annual planning report, pursuant to Section 36650 of the California Streets and Highways Code. The overall budget shall remain consistent with the Management District Plan. Each assessed parcel pays for 100% of the special benefit received based on the level of benefit received.

SECTION H: ASSESSMENT ROLL

The total assessment amount for FY 2020/2021 is \$246,750 apportioned to each individual assessed parcel, as follows.

APN	OWNER NAME	SITE ADDRESS	PARCEL ASSESSMENT
2830 061	Hirsch	748 Diamond St	\$872.69
2830 062	Tran Andy	750 Diamond St	\$767.14
2831 004A	Panzer	1238-1244 Castro St	\$1,124.74
2831 005	Alexanderson	4100-4108 24th St	\$2,503.33
2831 006	Bashi-Thaler Holding Inc	4112 24th St	\$1,293.99
2831 007	Hsia Chun	4118 24th St #1	\$1,150.78
2831 008	Droubi Betty J	4120-4124 24th St	\$1,194.39
2831 009	Kathleen Jordan	4128 24th St	\$1,476.61
2831 010	Noe Valley Venture LLC	4136 24th St	\$1,802.72
2831 012	Saito Mieko	4148 24th St	\$892.73
2831 013	Sky Equity LLC	4154 24th St	\$889.24
2831 014	Gilligan & Lenny	4156 24th St	\$1,129.76
2831 015	Eldemir Gary G	4158-4162 24th St	\$1,067.91
2831 016	Binsaree Rita	4166-4168 24th St	\$1,550.45
2831 017	Archdiocese Of S F & Schl J P	4174 24th St	\$1,689.14
2831 018	Archdiocese Of S F & Schl J P	4174 24th St	\$948.58
2831 018A	Archdiocese Of S F & Schl J P	4182-4184 24th St	\$820.81
2831 019	Archdiocese Of S F & Schl J P	4186-4188 24th St	\$683.84
2831 020	Robinson Charles & Nora	4190-4194 24th St	\$1,292.04
2831 021	Metaxas	729-751 Diamond St	\$2,886.86
2831 036	Wadie Rophael	4144 24th St #1	\$335.78
2831 037	Bryan Wayne	4144 24th St #2	\$304.13
2831 038	Khan Bassam & Deborah	4144 24th St #3	\$304.13
2831 039	Bryan Wayne	4144 24th St #4	\$339.07
3650 021	Noe Valley Investments LLC	3782-3790 24th St	\$2,038.89
3650 022	Makras Victor G & Farah	1185-1193 Church St	\$1,672.52
3651 014	Launderland-24th Maionchi & St F	3800 24th St	\$4,129.09
3651 018	Branch Properties LLC	3822 24th St	\$838.21
3651 019	Lee Bock Foo & Susan	3830 24th St	\$1,176.60
3651 020	Fellom Fund LLC	3834-3836 24th St	\$898.34
3651 021	Yan Yeung Cheuk	3838-3842 24th St	\$1,073.38
3651 022	Iglesias Properties LLC	3848 24th St	\$1,868.76
3651 042	Sun Connie	3814 24th St #101	\$228.60
3651 043	Ponce	3814 24th St #102	\$242.25
3651 044	Duong & Yu	3814 24th St #201	\$244.72
3651 045	LaCava Richard A	3814 24th St #202	\$228.60
3651 046	Yamamoto Wayne K	3814 24th St #301	\$280.96
3651 049	Shoebiz Inc	3810 24th St	\$525.42
3651 050	Albino Jason	3812 24th St #0B	\$428.55
3651 051	Biggica	3812 24th St #B	\$431.14
3651 077	3820 24th Street LLC	3820 24th St #101	\$694.84

APN	OWNER NAME	SITE ADDRESS	PARCEL ASSESSMENT
3651 078	Musa Tariq	3820 24th St #201	\$375.70
3651 079	Hurwitz-Family	3820 24th St #301	\$374.29
3651 080	Sader Clayton M	3820 24th St #302	\$360.87
3652 012	Bowie Robert & Sue	250 Vicksburg St	\$1,669.27
3652 013	Hum Judy Kim	3854-3856 24th St	\$1,009.71
3652 016	Kung The Lvg	3870 24th St	\$1,092.05
3652 017	Kronenberg 2012 Liv & Scott Lv	3872-3874 24th St	\$990.89
3652 018	Vozaites Antonios D & Thalia	3882-3884 24th St	\$1,010.50
3652 044	Vozaite Antonios D & Thalia	3890-3898 24th St	\$3,011.87
3652 045	Szeto Whalun & Ava	3858-3862 24th St	\$1,103.82
3652 046	Larizadeh L & Patricia L	3864-3868 24th St	\$1,128.74
3654 006	3910 24th Street LLC	3910-3912 24th St	\$1,257.74
3654 007	Keener Smithton	3914-3916 24th St	\$1,059.68
3654 007A	Lourdes Portillo 2004 Tr	3918-3920 24th St	\$1,185.02
3654 015	Verbrugge	3968-3970 24th St	\$1,071.61
3654 016	Del-Camp Investments Inc	3972-3976 24th St	\$1,235.45
3654 017	Mary J Brunner Survivors	3986 24th St	\$3,733.45
3654 019	Brunner Mary J	3998 24th St	\$3,238.68
3654 040	4m Khouri Properties LLC	3900-3902 24th St	\$2,560.83
3654 041	Del-Camp Investments Inc	3950 24th St	\$11,743.42
3654 042	Noe Valley LLC	3932 24th St	\$335.01
3654 043	Noe Valley LLC	3934 24th St	\$334.17
3654 044	Noe Valley LLC	3936 24th St	\$332.09
3654 045	Noe Valley LLC	3938 24th St	\$323.90
3654 046	Noe Valley LLC	3930 24th St #1	\$214.91
3654 047	Noe Valley LLC	3930 24th St #2	\$202.32
3654 048	Noe Valley LLC	3930 24th St #3	\$202.21
3654 049	Noe Valley LLC	3930 24th St #3	\$207.27
3654 050	Noe Valley LLC	3930 24th St #5	\$200.79
3654 051	Noe Valley LLC	3930 24th St #6	\$190.20
3654 052	Noe Valley LLC	3930 24th St #7	\$204.68
3654 053	Noe Valley LLC	3930 24th St #8	\$192.91
3654 054	Noe Valley LLC	3930 24th St #9	\$195.38
3654 055	Noe Valley LLC	3930 24th St #10	\$206.44
3654 056	Noe Valley LLC	3930 24th St #11	\$205.85
3654 057	Noe Valley LLC	3930 24th St #12	\$206.56
3654 058	Noe Valley LLC	3930 24th St #13	\$206.21
3654 059	Noe Valley LLC	3930 24th St #14	\$215.85
3654 060	Noe Valley LLC	3930 24th St #15	\$272.92
3654 061	Noe Valley LLC	3930 24th St #16	\$271.04
3654 062	Noe Valley LLC	3930 24th St #17	\$221.27
3654 063	Noe Valley LLC	3930 24th St #18	\$214.91
3654 064	Noe Valley LLC	3930 24th St #19	\$223.50
3656 008	Gianaras	1090-1092 Noe St	\$1,677.89
3656 008A	Wheeler Duncan C	4008-4012 24th St	\$1,000.27
3656 009	Salameh	4018-4020 24th St	\$1,448.86
3656 010	4022 24th Street LLC	4022-4026 24th St	\$1,523.80

APN	OWNER NAME	SITE ADDRESS	PARCEL ASSESSMENT
3656 011	Ining Elisa T The Lvg	4026-4030 24th St	\$1,351.88
3656 012	Drypolcher LP	4040 24th St	\$2,561.42
3656 014	Noe Valley Ptnrs LLC	4042-4046 24th St	\$1,170.46
3656 015	Urbina Napoleon	4050 24th St	\$3,418.47
3656 017	Hogan Martin Vincent	4054 24th St	\$1,341.12
3656 018	McFadden 1996 Trust-Survivors & Mary L T	4062 24th St	\$1,004.58
3656 019	Azia Yenne Bolos Sep Prop Rev	4064-4066 24th St	\$989.50
3656 020	Jancula Robert A	4068 24th St	\$1,084.67
3656 021	Aleo Carole E & Valerie	4072-4074 24th St	\$1,053.52
3656 022	Aleo Carole E & Valerie	4076-4080 24th St	\$2,788.58
3656 044	Bank Of America Na	1233-1235 Castro St	\$4,136.55
6505 001	Hwang	4205 24th St	\$2,380.03
6505 002	Arturo J P Condemarin	810-812 Diamond St	\$876.83
6505 003	Yenne The	814-818 Diamond St	\$826.86
6505 004	Lee Edmond S	820-824 Diamond St	\$810.58
6506 001	Pappageorge	4101-4107 24th St	\$3,061.65
6506 002	Gowdy Muzio	1314-1316 Castro St	\$1,677.48
6506 003	Sunik Sf Properties LLC	1320-1324 Castro St	\$905.90
6506 005	Kabajouzian	1332 Castro St	\$1,050.32
6506 006	Livingston Aron Francis	1342 Castro St	\$766.61
6506 007	Murphy & Moore	1352-1354 Castro St	\$1,352.72
6506 029	Sheng & Hui 2005 & Paul Hwa-You	4183-4189 24th St	\$1,116.03
6506 030	Meyer & Sheehan	4181 24th St	\$1,121.97
6506 031	Meyer & Sheehan	4175 24th St	\$1,180.74
6506 034	Vanini Ronald L	4159-4163 24th St	\$1,510.90
6506 035	Droubi Betty J	4155 24th St	\$804.43
6506 036	Murphy & Mel	4151 24th St	\$1,017.94
6506 037	Hwang Kevin Michael	4147 24th St	\$750.33
6506 038	Anrs Inc	4143-4145 24th St	\$712.91
6506 039	Kwei Mei-Ling	4139-4141 24th St	\$1,000.53
6506 040	John D Moriarty 2012 Lvg	4137 24th St	\$1,445.45
6506 041	Golden Properties LLC	4131 24th St	\$1,166.18
6506 042A	Chiwi LLC	4119-4123 24th St	\$1,302.55
6506 043	Selva Max M & Irma M	4109-4111 24th St	\$1,053.94
6506 046	4199 24th Street LLC	4199 24th St	\$2,309.90
6506 049	Wyckoff Corrigan	1326 Castro St	\$277.35
6506 050	Roddick Daniel C		\$283.70
6506 051	Roddick Robert	1330 Castro St	\$276.52
6506 054	Abbas El Gamal Ashraf	4125 24th St #1	\$289.43
6506 055	Creasy Michael		\$278.73
6506 056	Killpack Christopher M & Mariegr	4125 24th St #3	\$289.43
6506 057	Iantuono Nicole		\$278.73
6506 058	Tanaban Reginald	4167 24th St #1	\$244.86
6506 059	Ravichandran Deepak	4167 24th St #2	\$269.21
6506 060	Nagy Jeffrey		\$244.86
6506 061	Azalde Victoria Fan	4167 24th St #4	\$269.21
6506 062	JDSF Properties LLC	4171 24th St #101	\$244.45

APN	OWNER NAME	SITE ADDRESS	PARCEL ASSESSMENT
6506 063	JDSF Properties LLC	4171 24th St #102	\$300.75
6506 064	Thun Christopher & Ding, Lingxian	4171 24th St #201	\$206.74
6506 065	Whitehead, Tristan	4171 24th St #202	\$213.21
6506 066	Walter, Carl E & Lesley Y	4171 24th St #301	\$284.63
6506 067	Behrens, Stefan	4171 24th St #401	\$245.92
6507 001	Goodwin Alfred S	4003-4009 24th St	\$3,514.64
6507 013A	Del-Camp Investments Inc	1333 Castro St	\$5,996.46
6507 014	Crotti Frank A & Mario D	1311 Castro St	\$705.55
6507 015	Yeung Kai Shun & Tammy	1305-1307 Castro St	\$1,477.58
6507 016	Nguyen Tam	1303 Castro St	\$923.89
6507 017	Johnson Lynn Schmitz	4089-4093 24th St	\$2,017.51
6507 018	Brothers Remak	4083-4087 24th St	\$1,610.16
6507 019	Selva	4077-4079 24th St	\$1,223.38
6507 020	Eberle 1997 The	4073-4075 24th St	\$1,004.22
6507 021	Lee Jerry & Angela C	4069-4071 24th St	\$1,347.86
6507 022	Kawas Jalil F & Raja F	4063-4067 24th St	\$1,235.63
6507 023	City & County Of Sf & Judicial Council O	4055-4061 24th St	\$1,891.99
6507 024	Connell	4049-4051 24th St	\$1,796.68
6507 028	Chin Olivia The	4031-4033 24th St	\$1,027.76
6507 029	Metaxas	4025-4029 24th St	\$1,287.56
6507 030	John P Coyne	4021-4023 24th St	\$1,054.10
6507 031	Lynnanne S J Moo	4017-4019 24th St	\$755.17
6507 032	Tong Linda Chan	4013-4015 24th St	\$1,440.29
6507 035	Giraud	4045 24th St	\$2,701.75
6507 038	Beckum	4035 24th St	\$374.89
6507 039	Dharma Partners LLC	4037 24th St	\$462.18
6507 040	Lartigue Roberto C & Sarah E	4037 24th St #A	\$413.60
6508 001	Bruel John S & 20ii Lindsay S	3901-3903 24th St	\$1,911.74
6508 025	McFadden 1996 Trust-Exemption & Mary L	3991-3995 24th St	\$3,133.46
6508 026	Shibata Survivors	3987-3989 24th St	\$696.38
6508 027	Jones Bonnie	3983-3985 24th St	\$951.99
6508 028	James Lee Fmly Properties LP	3979-3981 24th St	\$1,181.99
6508 028A	Barbara K Martin	3975-3977 24th St	\$1,038.45
6508 029	Kinney Barry D & Coragene S	3969 24th St	\$1,169.27
6508 030	Julia Casey	3965-3967 24th St	\$1,058.52
6508 031	Coopersmith Joel Stephen	3961-3963 24th St	\$1,252.00
6508 031A	Owyang Shirley	3955-3957 24th St	\$943.76
6508 033	Survivors	3945 24th St	\$1,512.16
6508 034	Mwa LLC	3935-3943 24th St	\$2,925.09
6508 035	McFadden 1996 Trust-Exemption	3931-3933 24th St	\$1,058.73
6508 036	3927 Twenty-Fourth Street LLC	3927-3929 24th St	\$1,030.76
6508 037	Alessandro Bifulco	3921-3925 24th St	\$812.51
6508 038	Tott Edwin	3917-3919 24th St	\$1,105.06
6508 039	Sirhed Bassem R	3911-3915 24th St	\$2,298.01
6508 040	Karabin Thomas A	3905-3909 24th St	\$1,175.06
6508 043	Ngo Janet	3953 24th St #C-1	\$301.95
6508 044	Schumann Music Studio LLC	3953 24th St #C-2	\$188.71

APN	OWNER NAME	SITE ADDRESS	PARCEL ASSESSMENT
6508 045	Freitas Timothy P	3953 24th St #1	\$182.92
6508 046	A W Hoy Real Estate LLC	3953 24th St #2	\$175.75
6508 047	Kroll Susan D	3953 24th St #3	\$182.92
6508 048	Ulinskas	3953 24th St #4	\$175.75
6508 049	Moe Lester	3953 24th St #5	\$138.80
6508 050	Anderson Michele	3953 24th St #6	\$142.21
6509 001	3805 24th LLC	3805-3813 24th St	\$3,876.58
6509 021	Kung Ti Ching	3891-3893 24th St	\$907.63
6509 022	Giovannoli	3885 24th St	\$1,136.04
6509 023	Kouloulis George A	3881-3883 24th St	\$899.78
6509 028	Bolanos Carolyn	3857-3859 24th St	\$988.69
6509 029	Fusaro Michael P	300 Vicksburg St #4	\$2,398.11
6509 035	David R	3843-3845 24th St	\$1,875.23
6509 036	Nunez	3839 24th St	\$782.74
6509 038	Bolanos Carolyn	3819-3821 24th St	\$1,181.37
6509 040	City & County Of San Francisco & R E Div	3861-3865 24th St	\$3,669.60
6509 042	Shaw Susanna	3825-3829 24th St	\$1,081.24
6509 043	3817 24th Street Assocs LLC	3817 24th St #1	\$316.38
6509 044	3817 24th Street Assocs LLC	3817 24th St #2	\$226.96
6509 045	3817 24th Street Assocs LLC	3817 24th St #3	\$253.90
6509 046	3817 24th Street Assocs LLC	3817 24th St #4	\$224.84
6509 047	3817 24th Street Assocs LLC	3817 24th St #5	\$243.08
6509 050	Pavan Rai	3831 24th St	\$331.48
6509 051	Pavan Rai	3833 24th St	\$348.01
6509 052	Pavan Rai	3835 24th St	\$345.83
6509 053	StFrancis Land	3899 24th St	\$921.09
6509 054	Johnson	3897 24th St	\$577.54
6509 055	Cohen Daniel T	3895 24th St	\$568.01
6509 061	Drypolcher LP	3841 24th St	\$316.83
6509 062	Ghu Jimmy	3841 24th St #A	\$328.48
6509 063	Whitten Michael Garrett	3841 24th St #B	\$340.60
6510 020	Nguyen Tam	1209-1211 Church St	\$946.54
6510 021	Yee Ormon M & May Y	3783-3795 24th St	\$2,607.75
6538 025	Muhawieh Isa J	1401-1409 Castro St	\$1,973.17
6539 001	Fayollat-Frelicot	1400 Castro St	\$3,007.46
6539 002	Gharib Michael M	1414 Castro St	\$1,638.38
6539 002A	Yip Justin	1420 Castro St	\$1,262.11
TOTALS			\$246,750.00