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1. INTRODUCTION

1.1 District History

The Board of Directors for the Fisherman's Wharf Community Benefit District (the "FWCBD") desires that the City and County of San Francisco (the "City") levy an assessment to fund certain services and activities (the "Services and Activities"), as described in Section 2 of this Report, within the renewed Fisherman's Wharf Landside Community Benefit District (the "District"). The proposed assessment is subject to the substantive and procedural requirements described in Section 4, Article XIII D of the California Constitution ("Article XIII D"), and would be assessed and collected by the City.

The assessment is authorized pursuant to the Property and Business Improvement District Law of 1994 as augmented and modified by Article 15 of the San Francisco Business and Tax Regulations Code (collectively, the "PBID Law").

1.2 Proposed Duration

Assessments for the proposed District will be levied upon renewal of the District, to fund District Services and Activities over the next 15 years. The first year of Services and Activities will be Fiscal Year 2020/21 and the final year will be Fiscal Year 2034/35.

1.3 Legislative Context

This Engineer's Report is intended to comply with the requirements of Article XIII D and the PBID Law. The following is a description of the legislative context within which this report is written.

In 1996, California Voters adopted Proposition 218, which added Articles XIII C and XIII D to the California Constitution. Article XIII D imposes certain substantive and procedural requirements on any agency that wishes to levy special assessments.

The substantive requirements are twofold: (1) assessments can only be imposed for a "special benefit" conferred on an assessed parcel, and (2) assessments must be no greater than the reasonable cost of the proportionate special benefit conferred on an assessed parcel.

The special benefit and proportionality requirements are described in Section 4, Subdivision (a) of Article XIII D: "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. ..."

In addition to its substantive requirements, Article XIII D imposes certain procedural requirements, which include preparing an engineer's report, providing written notice to property owners, providing assessment protest ballots to property owners, holding a public hearing, and tabulating the assessment protest ballots.



1.4 Court Rulings

Since the initial passage of Proposition 218, several court rulings have helped provide context and direction on the practical implementation procedures and requirements for levying assessments. Several of the key concepts from these rulings are summarized below.

1.4.1 GENERAL BENEFIT

Article XIII D requires an agency to separate the general benefits from the special benefits conferred because only special benefits are assessable.

The Court of Appeal in Golden Hills Neighborhood Assn., Inc. v. City of San Diego (2011) (Golden Hills) clarified this concept by stating, "Separation and quantification of general and special benefits must be accomplished by apportioning the cost of a service or improvement between the two and assessing property owners only for the portion of the cost representing special benefits."

The Court of Appeal in *Beutz v. County of Riverside* (2010) (*Beutz*) quoted from the Legislative Analyst Office's pamphlet titled "Understanding Proposition 218" which states an agency must "*estimate the amount of special benefit landowners would receive from the project or service, as well as the amount of 'general benefit.' This step is needed because Proposition 218 allows local government to recoup from assessments only the proportionate share of cost to provide the special benefit."*

The Court in Beutz further stated, "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."

1.4.2 BENEFIT-BASED NOT COST-BASED

In Bonander v. Town of Tiburon (2009) (Tiburon), the Court of Appeal clarified the idea that assessments must be apportioned based upon benefit rather than cost. The Court stated, "Proportionate special benefit is the basis upon which a project's total assessable costs are apportioned among parcels within an assessment district."

The assessment on a particular property cannot be based on the relative cost of the improvements, but rather the special benefit conferred on such property. The Court in *Tiburon* also stated, "an assessment represents the entirety of the cost of the improvement or property-related service, less any amount attributable to general benefits (which may not be assessed), allocated to individual properties in proportion to the relative special benefit conferred on the property."

1.4.3 PUBLIC PROPERTY

Section 4, Subdivision (a) of Article XIII D states, in part, "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." Historically there had been differing opinions about whether this requirement that publicly owned property should not be exempt actually meant those properties must be assessed.



The Court of Appeal in Manteca Unified School District v. Reclamation District No. 17 et al (2017) (Manteca) clarified this issue by stating, "section 4, subdivision (a) of article XIII D of the California Constitution unambiguously conditions any continuing benefit assessment exemption on a showing by clear and convincing evidence of no special benefit."

1.4.4 IMPRECISION

The Court in *Tiburon* acknowledged the difficulty of trying to precisely assign and measure special benefit, stating, "Any attempt to classify special benefits conferred on particular properties and to assign relative weights to those benefits will necessarily involve some degree of imprecision."

The Court in *Tiburon* went on to say that a formula assigning equal weight to different special benefits "may be a legally justifiable approach to measuring and apportioning special benefits, [but] it is not necessarily the only valid approach. Whichever approach is taken to measuring and apportioning special benefits, however, it must be both defensible and consistently applied."

2. SERVICES AND ACTIVITIES

The District will fund certain services and activities described below, which are collectively referred to as the "Services and Activities."

2.1 Clean and Safe Program

The District will supplement certain services provided by the City, such as those services provided by the Department of Public Works, through a comprehensive Clean and Safe program that is designed to improve safety and cleanliness of sidewalks, curbs, and street fixtures within the District boundaries. By using a team of Fisherman's Wharf CBD clean and safe staff, the Clean and Safe program is designed to strive for safe, litter-free sidewalks that are absent of graffiti and other signs of decay.

The goal is for property owners, merchants and residents alike to maintain pride in the area and to develop perceptions of cleanliness and increased safety which will contribute to an aesthetically pleasing and vibrant community. Visitors to the District should feel comfortable and secure. A key objective of the FWCBD Board of Directors is to improve the quality of life for property owners, businesses, and residents within the District, as well as to continually improve the experience of visitors by providing a safe and welcoming presence throughout the area.

2.1.1 FWCBD STAFFING PROGRAM

The FWCBD's staffing program offers critical support to property owners, residents, merchants, and visitors in terms of cleanliness and public safety. The team of FWCBD staff not only assist visitors with directions and questions, but they also clean and remove graffiti in the District, collect litter, provide outreach to the District's street population, and aid law enforcement in the District area.

The primary function of the FWCBD's staff is to assist the public with information and to direct them to destinations within the District, by drawing on their extensive knowledge of local geography, District businesses, transportation systems, and other useful information. FWCBD staff serve as a welcoming and informed presence that assist the public in navigating the District.

FWCBD staff members also play an important role in promoting the District as a safe and friendly environment. The FWCBD staff are identified by their bright and colorful uniforms, which make them easily visible and recognizable, causing their presence to serve as a deterrent to misdemeanor crime. In addition, they carry hand-held radios that enable them to communicate with each other and request assistance from management if necessary. When present, the private security/10B officer carries one of these radios. The FWCBD also maintains a hotline (staffed by the FWCBD management team) that enables community members to report problems and request necessary service or actions.

FWCBD's staff members receive extensive training on the rules and procedures governing quality of life offenses and public nuisances, and work diligently to employ excellent communication procedures that enable prompt response from the SFPD when an incident occurs.

The FWCBD staffing program goals can be summarized as follows:

 Public awareness and "crime watch"-style programs to involve property owners, merchants, residents, and citizens



- Reduction of criminal activities, public intoxication, and public nuisance crimes through the
 persuasive efforts of the FWCBD staff and the coordinated enforcement back-up provided by
 SFPD
- Continuing development of relationships between FWCBD staff and the merchants of Fisherman's Wharf, greeting them regularly and offering assistance
- Continued development of strong, supportive relationships between FWCBD staff and SFPD officers
- Ongoing assistance to the homeless by providing useful information and referral to social services

2.1.2 10B SFPD OFFICERS (OR PRIVATE SECURITY)

The District contracts with 10B SFPD or private security officers, at times, to provide a uniformed presence and provide the enforcement element of the Clean and Safe program. A 10B SFPD officer is a regular uniformed SFPD officer who is assigned directly to and paid for by the District. At times when 10B officers are not available or the FWCBD Board of Directors decides that private security may be more cost effective, the District will employ private security officers that will be a visual deterrent, will report crimes to 911 or non-emergency as needed, and advise the public as necessary on laws and rules regarding the public realm. The 10B SFPD officer, or private security officer, has a direct communication link via radio to the FWCBD staff, as well as to SFPD dispatch. The 10B SFPD officers, or private security officers, will patrol the entire District area and respond to calls from within the District boundaries when needed.

2.1.3 SERVICES COMMITTEE

The Services Committee, which is chaired by a board member and volunteer committee members, oversees the Clean and Safe staffing program and the working groups that may be developed for short-term issues. Examples of these working groups are the Safety Outreach, Transportation Improvement, and Jefferson Street Working Groups, discussed further below:

- The Safety Outreach Working Group, formerly PIERSafe (Partners in Emergency Readiness), focuses
 on emergency preparedness planning and security in Fisherman's Wharf. A key achievement of the
 group was the establishment of a comprehensive Preparedness Plan to help property owners
 prepare for, respond to, and recover from various emergencies, as well as prevent or mitigate
 future emergencies.
- The goal of the Transportation Improvement Working Group is to help mitigate traffic congestion and to improve vehicle and pedestrian safety at Fisherman's Wharf. The working group's initiatives have included advocating for transit service increases/route expansions and advising the District Board of Directors regarding bike and scooter share companies in the public right of way. Supporting the continued success and safe roadway operations of all tour operators within the Fisherman's Wharf Area remains a top priority. Buses and passenger loading zones are an ongoing focus of this working group as well.
- The Jefferson Street Working Group provides businesses an opportunity to voice their concerns and more effectively engage with contractors and/or the Department of Public Works to minimize disruption to their businesses and receive updates related to the Jefferson Streetscape Project.



2.1.4 SECURITY CAMERAS

The FWCBD Board of Directors will maintain and expand the District's security camera program (24 security cameras installed in 2018). This will help to address overnight safety issues, and provide relevant information to the cleaning team or other FWCBD staff, as applicable.

2.2 Marketing and Event Program

Another vital program of the FWCBD is the Marketing and Event program, focused on improving the image of Fisherman's Wharf through community events, communications, outreach, public relations efforts, and other marketing efforts. The Marketing and Event Program's mission is to attract more tourists and locals to the area and increase the length of their visits to the Wharf. The FWCBD's tourist marketing efforts, focusing on state, national, and international visitors, have been very successful. While maintaining those channels, the FWCBD will broaden its efforts to include multiple events that draw more local people to rediscover what the Wharf has to offer.

Effectiveness in forming and maintaining relationships with the community is critical to the District's success. A strong community relations effort emphasizes the importance of positive relationships within the Fisherman's Wharf area in an atmosphere of maximum community involvement.

2.2.1 COMMUNICATION, PUBLIC RELATIONS, AND COMMUNITY RELATIONS

The FWCBD Executive and Deputy Directors play a central communications role and spend considerable time addressing community meetings, working as problem solvers, and representing the District and its objectives for community betterment, safety, and promotion.

Regular activities and initiatives of the FWCBD include:

- Regular attendance at community and City meetings
- Participation on committees of neighborhood organizations
- Utilization of neighborhood and City social services to help problem areas
- Coordination of services among merchants and the public sector
- District website with useful and important links
- Event promotion and coordination
- Newsletter provided regularly to merchants, property owners, and members of the media
- Issuing press releases on the District's programs and the positive results attributable to them
- Ongoing media relations

2.2.2 MARKETING

The FWCBD Board of Directors has concluded that new marketing programs that improve the District's image, appeal, and visibility will promote increased economic activity in the District in the form of more customers and higher lease revenue. Marketing programs will promote the District and its properties and businesses through special targeted programs and initiatives.

Regular marketing activities and initiatives include:

- Maintaining an active destination website to promote Fisherman's Wharf businesses and events
- Wayfinding and District signage
- Social media marketing
- District/area marketing
- E-newsletter to highlight Fisherman's Wharf events and happenings
- Public space activations/events for visitors
- Networking and educational opportunities for Fisherman's Wharf member businesses

Other marketing initiatives can be undertaken as appropriate and as budget resources allow.

2.2.3 ADVOCACY

The purpose of advocacy is to promote the District as a clean, safe, and vibrant area. This goes well beyond the marketing programs that create image and visibility and, in fact, advocate for services and resources that increase the area's perceptions as a friendly, clean, and exciting place for dining, shopping, entertainment, and investing in business opportunities and properties. Advocacy is intended to support business growth, which can be especially advantageous when recessionary economic conditions occur.

2.2.4 STREETSCAPE IMPROVEMENTS

Beautifying the physical landscape of the District can add tangible value and often consists of simple touches. A recent example of District beautification includes a partnership with the Port of San Francisco to create new and attractive directional signage. The new wayfinding signs bring a special District identity component, while effectively communicating state of place.

The Streetscape Improvement services and activities include, but are not limited to, the following:

- Landscaping, Activation, and Events
- Conrad Park Beautification Project
- Jefferson Street activations
- Jefferson Street Phase II improvements
 - Note: special assessments are not funding the underlying Department of Public Works and City and County of San Francisco improvements, but subsequent improvements and activation once the project is complete
- "Little Embarcadero" events
- Fisherman's Wharf sign
 - Other signage such as wayfinding signage and District banners to effectively improve access and promote the locations of District businesses, points of interest, and amenities.



2.2.5 SPECIAL COMMUNITY EVENTS

The FWCBD regularly assists in the creation and hosting of several important community events year-round including, but not limited to:

- Fourth of July Waterfront Celebration
- Fleet Week
- Holiday Lights & Sights Campaign
- Wharf Fest
- Lighted Boat Parade

These events have come to be well-known and loved by the community and visitors of Fisherman's Wharf. The continued creation and hosting of similar events has become a vital component of the District's identity.

2.3 Administration and Contingency

The District will also incur costs for staff time and expenses related to managing the above programs, and related administrative costs. For example, these tasks will include oversight and coordination of both District and contractor-provided services, annual assessment roll preparation, addressing property owner questions and concerns, adherence to the Management District Plan, and compliance with audit/reporting requirements. Administration also includes efforts to work on behalf of the District to ensure City and County services and policies support the District. District funds for Administration may also be used to establish and/or renew the District. A well-managed District provides necessary oversight and guidance that produces higher quality and more efficient programs.

The assessments will also fund a contingency reserve that may be used to cover possible unforeseen future expenses and help to smooth out cash flows, which are affected by the timing of property owner payments.

2.4 Service Frequencies

The frequency for the provision of certain Services and Activities is as follows:

- Cleaners in front of District properties two times per day between 8:00 am and 8:00 pm, with on-call services as needed
- Pressure washing monthly, with limited on-call services as needed
- FWCBD Staff regular District patrols with multiple passes per day and on-call services as needed
- 10B SFPD Officer/Private Security 8 hours per day, 5 days per week



3. SPECIAL BENEFITS

The Services and Activities will confer special benefits upon certain parcels within the proposed District. This section provides a description of those special benefits.

3.1 Improved Aesthetics

Several of the proposed Services and Activities will confer aesthetic benefits. The cleaning and pressure washing services are designed to improve the visual appearance of immediately surrounding properties within the District. It is believed a cleaner environment is more aesthetically pleasing to residents, customers, tenants, patrons, and visitors. When areas where consumers conduct business are more aesthetically pleasing, research shows that these areas are also considered more desirable (Vilnai-Yavetz, 2010). Therefore, several of the proposed Services and Activities, including cleaners and pressure washing will confer aesthetic benefits.

3.2 Increased Safety

Research has shown vandalism, such as graffiti, is a key factor in determining attitudes about safety (Austin, 2007). The perception of neighborhood problems has a stronger effect on the fear of crime than demographic factors (Dowler, 2003). If this research holds true, the District's proposed graffiti removal services should have a positive effect on reducing fear of crime.

Research has shown that security patrols can be used to "reinforce social control and mitigate criminal activities" (Hoyt, 2005). Furthermore, business improvement districts with similar staffing programs supporting safety services have been successful in reducing crime rates (Brooks, 2008). The increased safety should be experienced by all assessable properties. Research shows there are safety benefits related to living in or near a commercial area managed by a business improvement district (Hoyt, 2005). Therefore, the Services and Activities will confer safety benefits.

3.3 Increased Economic and Promotional Activity

The Marketing and Event program, which includes public relations, the website, event promotion, and the newsletter, provides economic benefits designed to promote the area as a unique destination, thereby helping to attract customers to the District for the benefit of the property owners.

The Clean and Safe program, in addition to conferring aesthetic and safety benefits, will concurrently confer economic benefits as well. These Services and Activities will help both customers and tenants feel safer, so they feel welcome to stay longer and feel comfortable shopping and dining in the area. The Services and Activities will create a more aesthetically pleasing environment, which has been shown to "increase consumer's intentions to spend money" (Vilnai-Yavetz, 2010). Therefore, the Clean and Safe Services and Activities will also confer economic benefits.

4. SPECIAL BENEFIT DISTRIBUTION

Once special benefits are identified, the cost of providing those special benefits must then be assigned, based on the estimated proportionate special benefit derived by each parcel. The proportionate special benefit that each parcel derives from the District's Services and Activities is calculated based on an analysis of each parcel's physical characteristics and land use type.

4.1 Parcel Characteristics

The following parcel characteristics reflect each parcel's proportionate special benefit:

- Lot square footage
- Building square footage
- Linear frontage

Parcels of the same land use type will experience different degrees of special benefit in relation to differences in their lot size, building size, and linear frontage. A parcel with a large building for example will generally experience greater special benefit than a parcel with a small building. Therefore, these parcel characteristics are appropriate factors for determining proportional special benefit.

In order to relate differing parcel characteristics to one another, a relative factor is determined for each.

4.1.1 LOT FACTOR

The average lot size in the proposed District is 11,820 square feet. Each parcel's actual lot square footage was divided by the average lot square footage to determine a Lot Factor.

4.1.2 BUILDING FACTOR

The average building size in the proposed District is 24,280 square feet. Each parcel's actual building square footage was divided by the average building square footage to determine a Building Factor.

4.1.3 FRONTAGE FACTOR

The average linear frontage in the proposed District 143 feet. Each parcel's actual linear frontage feet was divided by the average linear frontage feet and multiplied by the appropriate Factor Weighting to determine a Frontage Factor.

Parcel's District's Factor Parcel's Frontage / Average
$$(4\frac{2}{3})$$
 Factor Parcel's Factor

4.1.4 FACTOR WEIGHTING

Having identified Lot, Building, and Frontage as the relevant parcel characteristics, the next step is to determine how those factors should be weighted relative to each other. Weighting the factors helps to ensure that the assessments accurately reflect the aesthetic, safety, and economic special benefits that the parcels will receive.

The aesthetic and safety special benefits mostly derive from Services and Activities that will be provided in a linear fashion. For example, street cleaning will be performed along a property's frontage, the security officers will patrol along property frontage, and FWCBD staff members will travel along property frontage. In addition, all pedestrian and vehicular traffic must travel along the frontage of a property (often the entire frontage), but may only experience a small portion of the building and lot square footage. By contrast, economic and promotional activity special benefits are intended to benefit entire parcels and are not necessarily provided directly along the parcel frontage and vary more based on lot size and building size.

Based on the different service levels that the District will provide, the factors are weighted to reflect a 70%/30% split between the Frontage Factor and Lot/Building Factors. Lot and Building Factors are assigned equal weight of the 30% allocation. Therefore, the weighting is applied as follows:

Parcel Factor	Special Benefit Weight
Lot	15%
Building	15%
Frontage	70%

In order to reflect this weighted apportionment in the Special Benefit Point calculations, the Frontage Factor will simply be multiplied by $4\frac{2}{3}$ (70% / 15%). This Factor Weight recognizes the increased weighting that a parcel's assigned Frontage Factor has in the overall Special Benefit Point calculation, as compared to weighting of the Lot Factor and the Building Factor.

4.2 Land Use Types

In addition to lot size, building size, and linear frontage, a parcel's land use type will also affect the special benefits received. Accordingly, each parcel within the proposed District boundary is also assigned a land use type for purposes of determining the special benefits received. Below is a description of the land use type categories to be assessed within the proposed District.

Non-Residential Property consists of parcels used for commercial or for-profit purposes including, but not limited to, retail, offices, restaurants, commercial garages, private schools, hotels/motels, medical/dental offices, hospitals, parking lots, and privately-owned pay-to-use parking structures.

Apartment Property consists of duplexes, triplexes, fourplexes, and apartment buildings leased exclusively for residential rental purposes.

Condominium Property consists of condominiums or other residential dwelling configurations (duplexes, triplexes, etc.) where the residential dwelling units are individually owned exclusively for residential purposes.

Public Property consists of the following:

- parcels owned by public entities, or parcels used for public purposes including, police and fire stations, parks, public schools, libraries, and other government administration offices
- parcels used by a public utility

As described below, some special benefits are conferred upon all land use types, and others are conferred only upon certain land use types.

4.2.1 APPORTIONING AESTHETIC BENEFIT

The aesthetic benefits conferred by the Services and Activities will specially benefit all assessable land use types. The benefit of visual appeal is not restricted to a particular land use. A more attractive public environment can be enjoyed by all parcels irrespective of land use type. Accordingly, each assessable land use type will be assigned one Aesthetic Benefit Point.

As a property-related benefit, improved aesthetics from the Services and Activities can be measured by the characteristics of a parcel, namely the presence of a building, its size, street frontage, and the size of the underlying lot. Larger parcels and parcels with larger developments have a greater intensity of use and will experience the Aesthetic Benefits to a greater degree than smaller, less-developed parcels. Therefore, building, lot, and frontage factors are used to measure Aesthetic Benefits.

4.2.2 APPORTIONING SAFETY BENEFIT

Similarly, the safety benefits conferred by the Services and Activities will specially benefit all assessable land uses. Safety is a universal need. Its importance can be seen in the fact that everyone desires to live and work in safe, crime-free areas (Lau Leby, 2010). Therefore, because levels of safety affect all land uses, it follows that an increase in safety will benefit all land use types. Accordingly, each assessable land use type will be assigned one Safety Benefit Point.

As a property-related benefit, improved safety from the Services and Activities can be measured by the characteristics of a parcel, namely the presence of a building, its size, street frontage, and the size of the



underlying lot. Larger parcels and parcels with larger developments will experience the Safety and Accessibility Benefits to a greater degree than smaller, less-developed parcels. Therefore, building, lot, and frontage factors are used to measure Safety Benefits.

4.2.3 APPORTIONING ECONOMIC ACTIVITY BENEFIT

Condominium Property does not generally benefit from activities to attract customers and tenants, as its land-use status is that of an individual, private owner for a single residential dwelling unit. The District's Condominium Property units are generally owner-occupied as primary residences or as second residences. In addition, the City has limited short-term rentals of a primary residence to 90 days. Therefore, Condominium Property is assigned zero Economic Activity Benefit Points.

This is in contrast to Apartment Property, which typically operates more like a commercial business than individually-held Condominium Property and which relies more heavily on attracting and keeping tenants. As a result, Apartment Property receives economic benefits from the Clean and Safe program. By contrast, Apartment Property does not receive economic benefits from the Marketing and Event program, which is directed toward non-residential, commercial uses such as retail. Thus, Apartment Property will receive only one Economic Activity Benefit Point.

Non-Residential Property receives economic benefits from both the Clean and Safe program and the Marketing and Event program. As noted earlier, the Clean and Safe program will create a more aesthetically pleasing environment, which has been shown to "increase consumer's intentions to spend money" (Vilnai-Yavetz 2010). The security aspect of the Clean and Safe program help customers feel safer, so they stay longer and feel comfortable returning in the future. In addition, the Marketing and Event program is designed to increase customer traffic and promote a positive image of the area. Thus, Non-Residential Property concerned with customer attraction will receive one Economic Activity Benefit Point for the Marketing and Event program and one Economic Activity Benefit Point for the Clean and Safe program.

Public Property is not concerned with customers like Non-Residential Property or Apartment Property. Nor is Public Property a for-profit endeavor. Therefore, Public Property will be assigned zero Economic Activity Benefit Points.

4.2.4 LAND USE BENEFIT POINT SUMMARY

The table below summarizes the Land Use Benefit Points assigned to the various assessable land use types within the District:

Land Use Type	Aesthetic Benefit Points	Safety Benefit Points	Economic Benefit Points	Total Land Use Benefit Points
Non-Residential Property	1.00	1.00	2.00	4.00
Apartment Property	1.00	1.00	1.00	3.00
Condominium Property	1.00	1.00	0.00	2.00
Public Property	1.00	1.00	0.00	2.00



4.3 Total Special Benefit Points

The calculation of Total Benefit Points for each parcel takes into account each component analyzed and described above, including parcel characteristics and land use. The formula for determining each parcel's Total Special Benefit Points is as follows:

The Total Special Benefit Points are computed for each parcel in the proposed District and summed. The Total District Special Benefit Points are 4,798.77. These Total District Special Benefit Points are used to determine the proposed assessment amounts on each parcel. The Total District Special Benefit Points may change in the future due to development, redevelopment, or changes in property land uses.

5. SEPARATION AND QUANTIFICATION OF GENERAL BENEFITS

As described in the Introduction, only special benefits are assessable and in order to assess only special benefits, the general benefits resulting from the Services and Activities must be separated and quantified. This section describes the process used to separate and quantify the general benefits. We rely on a "multi-perspective average approach", which entails analyzing the general benefits in totality by taking an average across multiple perspectives, to account for the overlap across services and to ensure that any single approach does not dominate the District's general benefit percentage.

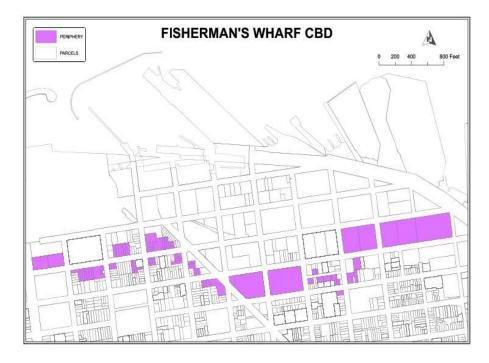
5.1 General Benefit Analysis

5.1.1 GENERAL BENEFIT: PARCELS ON THE PERIPHERY OF THE DISTRICT

One approach is to define general benefit as the benefit that accrues to properties on the periphery of the District. Both the Clean and Safe and Marketing and Event programs will be provided solely within the District, but for purposes of this analysis, we assume a certain level of aesthetic, safety, and economic benefits will accrue to properties on the periphery of the District. For example, cleaning services could improve the aesthetics viewed from the side of the street opposite the assessed parcels, and it is likely

patrolling security could report/respond to security issues near the properties just outside the boundary of the District. To calculate the benefit accruing to property on the periphery of the District as a result of the Services and Activities, the total Benefit Points were recalculated by including those parcels on the periphery of the District (i.e., those non-District parcels directly across the street from parcels within the District).

In performing the analysis described above, it was determined that parcels on the periphery of the District do not



necessarily receive Economic Activity benefits in the same manner that District parcels would, as a result of the Services and Activities. As such, Aesthetic and Safety Benefit Points were assigned to parcels on the periphery of the District normally, and Non-Residential parcels were assigned 0.5 Economic Activity Benefit Points for the purposes of this analysis (associated with partial benefit received from the Marketing and Event program). Furthermore, as these periphery parcels do not directly benefit from District Services and Activities, but rather experience benefit from District Services and Activities next to or across the street



from these parcels, the total Benefit Points accruing to parcels on the periphery of the District were determined to be half of those received by parcels within the District.

Applying the methodology described in Section 4, with the above-mentioned modifications, results in the following Benefit Point totals:

	Benefit	
Area	Points	Percentage
Property within the District	4,798.77	90.52%
Property on the Periphery of the District	502.66	9.48%
Totals	5,301.43	100.00%

The Benefit Points for property within the District represents the proportionate amount of special benefit to the assessed parcels, and the Benefit Points for property on the periphery of the District represents benefit to non-assessed parcels outside the District. Under this measure, approximately 9.48% of the benefits from the Services and Activities should be treated as general benefits.

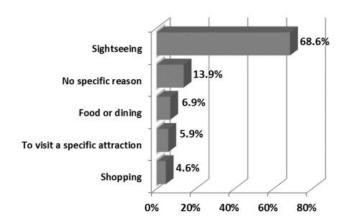
General Benefit: Parcels on the Periphery of the District	9.48%
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5.1.2 GENERAL BENEFIT: PEDESTRIANS PASSING THROUGH THE DISTRICT

Another approach is to calculate the benefits that will accrue to pedestrians passing through the District who do not intend to access property within the District. The Clean and Safe program will be provided solely to properties within the District, but some level of aesthetic and safety benefits could also accrue to pedestrians who do not intend to access property within the District.

In September of 2014, Destination Analysts, Inc. prepared a report, entitled *Fisherman's Wharf Visitor Survey 2014* (Destination Analysts, 2014), intended to detail what people are doing while visiting the

Fisherman's Wharf area. The report states "As in previous years, the majority of visitors to Fisherman's Wharf come to the area to do what they consider sightseeing. Nearly 70 percent of survey respondents indicated "Sightseeing" as their primary reason for coming to the Wharf. Again, "sightseeing" may encompass many of the myriad of activities available to visitors in the Wharf, from checking out street performances to people watching. "No specific reason" was the next most cited



answer (13.9%). "Food or dining" brought in 6.9 percent of visitors. About 6 percent came to Fisherman's Wharf with a specific attraction in mind (5.9%), while 4.6 percent stated "Shopping" as their primary reason." It seems reasonable to conclude that those respondents who citied that they were visiting the area for "No specific reason" represents the pedestrians passing through the District, who receive general

benefit from the District Services and Activities. Likewise, the other four survey responses indicate that pedestrians are engaging in District-related activities.

As similar surveys were conducted in 2006, 2009-10, and 2014, it appears most appropriate to use the average of the percentages reported in each category of these surveys to determine a more accurate percentage of the reasons most pedestrians visit the Fisherman's Wharf Area. Results from each of the three pedestrian surveys conducted can be found below:

	2006	2009- 2010	2014	
Sightseeing	66.7%	58.0%	68.6%	
No specific reason	6.6%	5.5%	13.9%	
Food or dining	10.0%	10.9%	6.9%	
To visit a specific attraction	8.7%	15.8%	5.9%	
Shopping	8.0%	9.7%	4.6%	

Based on each survey's percentage of respondents who answered "No specific reason," the average measure of pedestrians who are merely passing through the District is calculated at approximately 8.67% ((6.6% + 5.5% + 13.9%) / 3), correlated to the portion of the District Services and Activities providing general benefits.

General Benefit: Pedestrians Passing Through the District	8.67%
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5.1.3 COLLECTIVE GENERAL BENEFIT

As noted above, we have determined that a "multi-perspective average approach" is the most appropriate approach given the combination of services specific to this District. Under this approach, the District-wide general benefits are (1) viewed in totality, (2) analyzed from more than one perspective, (3) quantified with separate percentages for each perspective, and then (4) averaged to determine a single, overall general benefit percentage. The decision of which method to use is dictated by the availability of data, the types of improvements and related benefits, as well as the layout, geography, and characteristics of the subject area. Based on the available data and the characteristics of the District, the "multi-perspective average approach" was chosen as the most appropriate method for determining the overall general benefit. Therefore, the average of the general benefit perspectives was used to determine the overall general benefit as shown in the table below:

General Benefit: Parcels on the Periphery of the District	8.67%
General Benefit: Pedestrians Passing Through the District	9.48%
Collective District General Benefit	9.08%

The general benefit, which is the percentage of the total budget that must be funded through sources other than assessments, is 9.08%. The special benefit, which is the percentage of the total budget that may be funded by assessments, is 90.92%.



6. BUDGET

The following table summarizes the estimated annual costs to fund District Services and Activities for Fiscal Year 2020/21:

Description	Amount
Clean and Safe Program	\$600,337.53
Marketing and Event Program	349,960.00
Administration	269,200.00
Contingency and Reserves	121,140.00
Total Cost of Services and Activities	\$1,340,637.53

6.1 Balance to Be Assessed

The total amount to be assessed upon the specially benefitting parcels is the total cost of the Services and Activities, as detailed above, less the portion attributable to General Benefit as detailed in the Separation and Quantification of General Benefits section.

The calculation of the balance to be assessed is shown below:

Description	Amount
Total Cost of Services and Activities	\$1,340,637.53
Less General Benefit Portion (9.08%)	(121,729.89)
Balance to Be Assessed	\$1,218,907.64

Each year the estimated budget may change, which will cause a corresponding change in the dollar amount of general benefit. However, the general benefit percentage will remain at 9.08% in future years.

6.2 Assessment per Special Benefit Point

The Assessment per Special Benefit Point is determined by dividing the Balance to Be Assessed by the sum of the Total District Special Benefit Points noted in Section 4.

The calculation of the Assessment per Special Benefit Point is shown below:

Description	Amount
Balance to Be Assessed	\$1,218,907.64
Total District Special Benefit Points	4,798.77
Assessment per Special Benefit Point	\$254.00

The Assessment per Special Benefit Point is multiplied by each parcel's Total Special Benefit Points to determine an assessment amount per parcel.

7. ASSESSMENT RATES

7.1 Initial Maximum Assessment Rates

The rate below represents the maximum assessment rate per Special Benefit Point for Fiscal Year 2020/21:

Total Costs to be Assessed / Total Special Benefit Points =

Assessment Rate per Special Benefit Point

\$1,218,907.64 / 4,798.77 = \$254.00440

Based on the most recent parcel characteristics, the application of the above rate is expected to generate \$1,218,907.64 in assessment revenue during the first year of levy (2020/21). This assessment revenue will be supplemented by \$121,729.89 from sources other than assessments, to meet the total estimated budget of \$1,340,637.53. Non-assessment revenues represent 9.08% of the total budget, which corresponds to the general benefit percentage identified in the Separation and Quantification of General Benefits section of this report.

Future changes to parcel characteristics (lot, building, frontage, and land use) will cause changes in the total assessment revenue. The assessment revenue for any given year will be the product of the District's parcel characteristics and the budget in effect for such fiscal year. Development within the District that increases the overall building square footage, for example, will lead to increased assessment revenue, even if assessment rates are not increased.

7.2 Annual Maximum Assessment Rate Increases

Each year the Board of Directors may increase the maximum assessment rate by the greater of (i) five-percent (5%) or (ii) the change in the Consumer Price Index for All Urban Consumers (CPI-U) for the San Francisco-Oakland-Hayward area for February. In no event shall the maximum assessment rate decrease. If, in the future, the Bureau of Labor Statistics discontinues or alters the CPI-U, the City (OEWD) shall select a comparable index as a replacement.

In any given year, the assessments may be levied at any assessment rate sufficient to meet the estimated budget, as long as the actual assessment rate does not exceed the maximum assessment rate for that fiscal year.

7.3 Data for Annual Assessment Calculations

Each year, as part of the assessment calculation procedures, the FWCBD shall determine the land use type for each parcel based on the City Assessor's use code or other appropriate supplementary information. The parcel characteristics of lot square footage and building square footage shall similarly be based on the City Assessor's secured rolled data for the applicable year and may be supplemented with other reliable data sources. The frontage of each parcel shall be determined by reference to City Assessor's parcel maps or, if necessary, to GIS data.

Assessment amounts may change over time in accordance with changes to parcel characteristics including land use type and building square footage. However, the District averages used to determine the lot, building, and frontage factors, established in Section 4, shall remain fixed and not change.



7.3.1 MIXED USE

Property in the District may have multiple parcels and land uses, within a single structure, which could be categorized as having more than one of the identified land use types. If the FWCBD is made aware of a property with more than one land use type via relevant information supplied by the property owner, the following shall apply:

The FWCBD shall attempt to separate out the land use types by actual building square footage. The FWCBD shall then pro-rate the total underlying lot square footage and frontage feet in proportion to the building square footage assigned to each land use type. After each land use type is assigned lot square feet, building square feet, and frontage feet, the District shall calculate the applicable assessment upon the respective land use type.

For example, if a property has both Non-Residential and Apartment land uses, where the Non-Residential land use represents 40% of the total building square footage and the Apartment land use represents 60% of the total building square footage, the underlying lot's frontage and lot square footage shall be assigned 40% to the Non-Residential land use and 60% to the Apartment land use. Those characteristics assigned to the Non-Residential land use shall be used to calculate the Benefit Points for the Non-Residential land use, and those characteristics assigned to the Apartment land use shall be used to calculate the Benefit Points for the Apartment land use.

If there are multiple land use types on a property, but data sufficient to delineate the building square footages is not available, the FWCBD shall choose the most appropriate method for assigning Benefit Points and calculating the assessment.

7.4 Appeals

If a property owner believes the data used to calculate their assessment is inaccurate or that the identified land use type is incorrect, the property owner shall submit, in writing, a request for review to the FWCBD. The property owner shall provide documentation needed to support the request for review. The District staff shall review the request and provide a response to the property owner. The property owner must be current in the payment of all assessments when filing the request for review and must remain current during the review process. The property owner shall continue to pay all assessment amounts owed according to the City's due dates.

If the review results in changes to any parcel characteristics used to compute the assessment, the FWCBD shall recalculate the assessment. When recalculating the assessment, the assessment rate approved and applied in such fiscal year shall be used. Only the assessment for the parcel or parcels subject to review shall be recalculated.

If the recalculated assessment is less than the amount submitted to the City on the secured property tax roll, the difference shall be credited back to the property owner. This credit shall be limited to the current fiscal year and the prior fiscal year, if applicable. The "fiscal year" shall follow the City's fiscal year for property taxes, from July 1 to June 30. The applicable fiscal year shall be determined by the date the request for review is submitted to the FWCBD.

For example, if a request for review is submitted to the FWCBD during Fiscal Year 2021/22, the Fiscal Year 2021/22 and 2020/21 assessments will be reviewed. The property owner credit shall be



limited to any difference calculated for Fiscal Year 2021/22 (the current fiscal year) and Fiscal Year 2020/21 (the prior fiscal year).

The credit may be provided in the form of a check to the property owner, an adjustment to the current year's property tax roll (if possible), or a credit to the succeeding year's assessment thereby reducing the amount placed on the secured property tax roll for such year.

If the recalculated assessment is greater than the amount submitted to the City on the secured property tax roll, the FWCBD shall apply the recalculated assessment to the succeeding year's property tax roll and no adjustments shall be made to the prior or current fiscal years' assessments.

If a property owner is dissatisfied with the FWCBD's decision on their appeal, the property owner may appeal the matter further to the City (OEWD), who shall make a conclusive determination and whose decision shall be final.

7.5 Method of Collection

The assessments will be collected annually on the City's secured property tax roll. The assessments will be subject to the City's assigned due dates and late penalties. However, the City may choose to collect the assessments in an alternative manner (including directly billing the property owner) as may be deemed appropriate or necessary by the City.

Future changes to a parcel's characteristics (lot, building, frontage, and land use) will cause changes in the assessment amount. The assessment amounts for any given year will be the product of each parcel's characteristics and the District budget in effect for such fiscal year.

Development within the District that increases the overall building square footage, for example, will lead to a greater total levy, even if assessment rates are not increased.



8. ENGINEER'S STATEMENT

The Board of Directors of the Fisherman's Wharf Community Benefit District have directed NBS to prepare a report presenting plans and specifications describing the general nature, location, and extent of the Services and Activities to be maintained, as well as the estimate of the costs of the maintenance, operations, and servicing of the Services and Activities for the Fisherman's Wharf Landside Community Benefit District.

The assessments described in this Report have been prepared pursuant to Article XIII D of the California Constitution and the Property and Business Improvement District Law of 1994 as augmented and modified by Article 15 of the San Francisco Business and Tax Regulations Code (collectively, the "Assessment Law"). In preparing these assessments:

- 1. I have identified all parcels that will have a special benefit conferred upon them by the Services and Activities described in Section 2 of this Report (the "Specially Benefited Parcels").
 - For particulars as to the identification of these parcels, reference is made to the Assessment Diagram, a copy of which is included in Section 9 of this Report.
- 2. I have assessed the estimated costs and expenses of the Services and Activities upon the Specially Benefited Parcels. In making such assessment:
 - The proportionate special benefit derived from the Services and Activities by each Specially Benefited Parcel was determined in relationship to the total special benefits derived by all Specially Benefited Parcels;
 - No assessment has been imposed on any Specially Benefited Parcel which exceeds the reasonable cost of the proportional special benefit conferred on such parcel by the Services and Activities; and
 - The general benefits have been separated from the special benefits and only special benefits have been assessed.

I, the undersigned, respectfully submit this Engineer's Report and, to the best of my knowledge, information and belief, this Report, the assessments, and the Assessment Diagram herein have been prepared and computed in accordance with the Assessment Law.

Jøhn G. Egan

Assessment Engineer

R.C.E. 14853





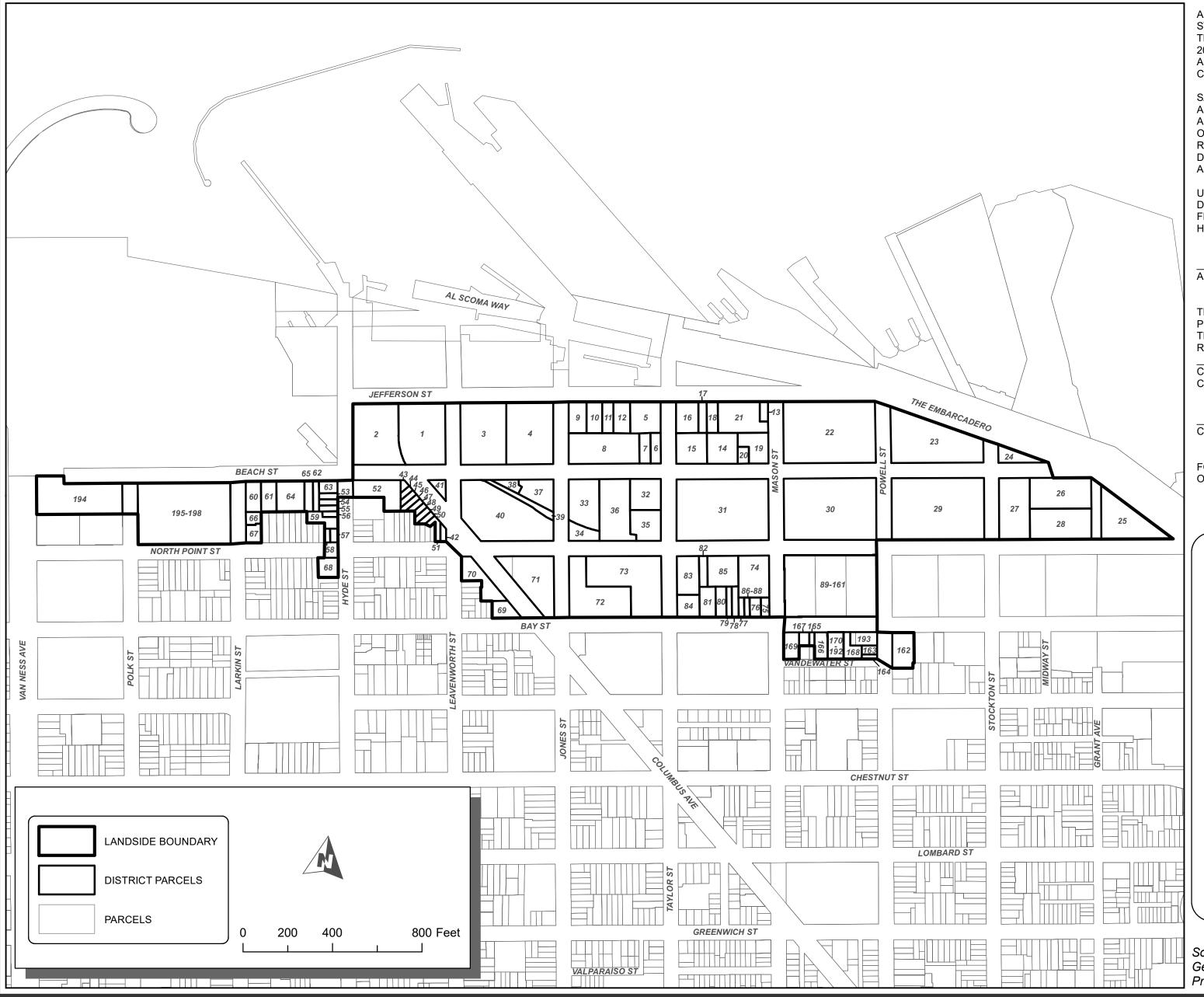
9. ASSESSMENT DIAGRAM

The following pages contain the assessment diagram for the District.



ASSESSMENT DIAGRAM FOR THE ASSESSMENT DISTRICT KNOWN AS THE FISHERMAN'S WHARF LANDSIDE COMMUNITY BENEFIT DISTRICT

A PROPERTY AND BUSINESS IMPROVEMENT DISTRICT
ESTABLISHED IN THE CITY AND COUNTY OF SAN FRANCISCO, STATE OF CALIFORNIA,
UNDER PART 7 OF THE CALIFORNIA STREETS 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



AN ASSESSMENT WAS LEVIED BY THE BOARD OF SUPERVISORS FOR THE CITY AND COUNTY OF SAN FRANCISCO, STATE OF CALIFORNIA, ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. THE LEVY OF ASSESSMENT WAS APPROVED BY THE BOARD OF SUPERVISORS ON THE ____ DAY OF _____, 20__, RESOLUTION NO. ____. THE ASSESSMENT DIAGRAM WAS FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS FOR THE CITY AND COUNTY OF SAN FRANCISCO ON THE ____ DAY OF _____, 20__.

SAID RESOLUTION NO. ______, TOGETHER WITH THE STATUTORILY REQUIRED MANAGEMENT DISTRICT PLAN AND CERTIFIED ENGINEER'S REPORT FOR THIS DISTRICT AS ALSO APPROVED BY THE BOARD OF SUPERVISORS ARE ON FILE WITH THE BOARD OF SUPERVISORS AND ARE SUBMITTED WITH THE ASSESMSENT DIAGRAM TO THE OFFICE OF THE ASSESSOR-RECORDER FOR THE CITY AND COUNTY OF SAN FRANCISCO FOR RECORDING. REFERENCE IS MADE TO THE MANAGEMENT DISTRICT PLAN, CERTIFIED ENGINEER'S REPORT AND ASSESSMENT DIAGRAM FOR THE AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

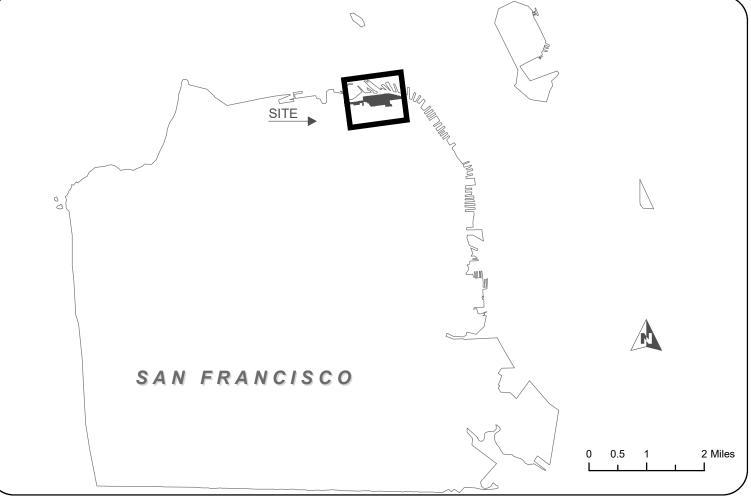
UPON RECORDATION BY THE COUNTY ASSESSOR-RECORDER, A CONFORMED COPY OF THE ASSESSMENT DIAGRAM WILL BE FILED WITH THE CLERK OF THE BOARD OF SUPERVISORS FOR THE CITY AND COUNTY OF SAN FRANCISCO, AND A NOTICE OF ASSESSMENT WILL BE ISSUED PURSUANT TO CALIFORNIA STREETS AND HIGHWAYS CODE §§3114 AND 36627.

ANGELA CALVILLO, CLERK OF THE BOARD OF SUPERVISORS, CITY AND COUNTY OF SAN FRANCISCO

THE ASSESSMENT DIAGRAM AND RESOLUTION NO. ______, TOGETHER WITH THE MANAGEMENT DISTRICT PLAN AND ENGINEER'S REPORT FOR THIS ASSESSMENT DISTRICT, THAT WERE SUBMITTED FOR RECORDING BY THE CLERK OF THE BOARD OF SUPERVISORS (SEE PARAGRAPH 1, ABOVE), WERE RECORDED BY THE ASSESSOR-RECORDER FOR THE CITY AND COUNTY OF SAN FRANCISCO, STATE OF CALIFORNIA ON THE ____ DAY OF _____, 20__. THE ASSESSMENT DIAGRAM WAS FILED IN BOOK ____ OF MAPS OF ASSESSMENT AND COUNTY FACILITIES DISTRICTS AT PAGE(S) ____, IN THE OFFICE OF THE ASSESSOR-RECORDER, CITY AND COUNTY OF SAN FRANCISCO, STATE OF CALIFORNIA, AT THE HOUR OF O'CLOCK M, ON THIS SAME DATE.

CARMEN CHU, ASSESSOR-RECORDER, CITY AND COUNTY OF SAN FRANCISCO

FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR OF THE CITY AND COUNTY OF SAN FRANCISCO.



Source: DataSF.org Geographic Coordinate Reference: GCS North American 1983 Projection: NAD 1983 StatePlane California III FIPS 0403 Feet



ASSESSMENT DIAGRAM FOR THE ASSESSMENT DISTRICT KNOWN AS THE FISHERMAN'S WHARF LANDSIDE COMMUNITY BENEFIT DISTRICT

A PROPERTY AND BUSINESS IMPROVEMENT DISTRICT ESTABLISHED IN THE CITY AND COUNTY OF SAN FRANCISCO, STATE OF CALIFORNIA, UNDER PART 7 OF THE CALIFORNIA STREETS 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

APN	ASSESSMENT ID	APN	ASSESSMENT ID	APN	ASSESSMENT ID	APN	ASSESSMENT ID	APN	ASSESSMENT ID	APN	ASSESSMENT ID	APN	ASSESSMENT ID	APN	ASSESSMENT ID
0010 001	1	0018 001	26	0024 024	51	0030 004	76	0031 019	101	0031 044	126	0031 069	151	0041 110	176
0010 002	2	0018 004	27	0024 025	52	0030 007	77	0031 020	102	0031 045	127	0031 070	152	0041 111	177
0011 007	3	0018 005	28	0025 003	53	0030 008	78	0031 021	103	0031 046	128	0031 071	153	0041 112	178
0011 008	4	0019 001	29	0025 003A	54	0030 009	79	0031 022	104	0031 047	129	0031 072	154	0041 113	179
0012 001	5	0020 001	30	0025 003B	55	0030 010	80	0031 023	105	0031 048	130	0031 073	155	0041 114	180
0012 002	6	0021 001	31	0025 004	56	0030 011	81	0031 024	106	0031 049	131	0031 074	156	0041 115	181
0012 003	7	0022 001	32	0025 004A	57	0030 011A	82	0031 025	107	0031 050	132	0031 075	157	0041 116	182
0012 003A	8	0022 010	33	0025 004B	58	0030 012	83	0031 026	108	0031 051	133	0031 076	158	0041 117	183
0012 005	9	0022 012	34	0025 004D	59	0030 012A	84	0031 027	109	0031 052	134	0031 077	159	0041 118	184
0012 006	10	0022 014	35	0025 012	60	0030 013	85	0031 028	110	0031 053	135	0031 078	160	0041 119	185
0012 007	11	0022 015	36	0025 014	61	0030 014	86	0031 029	111	0031 054	136	0031 079	161	0041 120	186
0012 007A	12	0023 002	37	0025 017	62	0030 015	87	0031 030	112	0031 055	137	0040 017	162	0041 121	187
0013 001	13	0023 003	38	0025 019	63	0030 016	88	0031 031	113	0031 056	138	0041 002	163	0041 122	188
0013 004	14	0023 004	39	0025 020	64	0031 007	89	0031 032	114	0031 057	139	0041 004	164	0041 123	189
0013 005	15	0023 005	40	0025 021	65	0031 008	90	0031 033	115	0031 058	140	0041 031	165	0041 124	190
0013 006	16	0024 001	41	0025 023	66	0031 009	91	0031 034	116	0031 059	141	0041 035	166	0041 125	191
0013 006A	17	0024 002	42	0025 024	67	0031 010	92	0031 035	117	0031 060	142	0041 039	167	0041 126	192
0013 007	18	0024 015	43	0026 028	68	0031 011	93	0031 036	118	0031 061	143	0041 040	168	0041 154	193
0013 009	19	0024 016	44	0028 003	69	0031 012	94	0031 037	119	0031 062	144	0041 102	169	0451 004	194
0013 010	20	0024 017	45	0028 014	70	0031 013	95	0031 038	120	0031 063	145	0041 104	170	0452 002	195
0013 016	21	0024 018	46	0028 016	71	0031 014	96	0031 039	121	0031 064	146	0041 105	171	0452 003	196
0014 001	22	0024 019	47	0029 003	72	0031 015	97	0031 040	122	0031 065	147	0041 106	172	0452 011	197
0015 001	23	0024 020	48	0029 007	73	0031 016	98	0031 041	123	0031 066	148	0041 107	173	Block 0452 Timeshare Interests (2)	198
0016 001	24	0024 021	49	0030 001	74	0031 017	99	0031 042	124	0031 067	149	0041 108	174	(O) A	
0017 002	25	0024 022	50	0030 003	75	0031 018	100	0031 043	125	0031 068	150	0041 109	175	(2) Assessment obligations on related Timeshare In are grouped in the above listing.	terests

10. ASSESSMENT ROLL

The following pages contain the Fiscal Year 2020/21 assessment roll for the District.

			Special Benefit	Fiscal Year 2020/21
APN	Assessment ID	Property Address	Points	Assessment (1)
0010 001	1	2801 LEAVENWORTH ST	130.91	\$33,252.76
0010 002	2	455-495 JEFFERSON ST	142.50	36,196.48
0011 007	3	2800 LEAVENWORTH ST	128.45	32,627.10
0011 008	4	500 BEACH ST	142.97	36,315.42
0012 001	5	2739-2755 TAYLOR ST	46.35	11,773.74
0012 002	6	2701-2731 TAYLOR ST	27.19	6,906.68
0012 003	7	418 BEACH ST	9.95	2,526.90
0012 003A	8	498 BEACH ST	75.00	19,051.38
0012 005	9	283-293 JEFFERSON ST	32.77	8,324.50
0012 006	10	275-281 JEFFERSON ST	12.97	3,294.76
0012 007	11	281 JEFFERSON ST	9.27	2,353.40
0012 007A	12	243 JEFFERSON ST	15.82	4,017.44
0013 001	13	101 JEFFERSON ST	17.97	4,563.90
0013 004	14	350 BEACH ST	37.77	9,594.10
0013 005	15	2720 TAYLOR ST	51.20	13,005.74
0013 006	16	2770 TAYLOR ST	42.25	10,731.18
0013 006A	17	165 JEFFERSON ST	7.76	1,970.12
0013 007	18	155 JEFFERSON ST	10.33	2,623.48
0013 009	19	2601 MASON ST	37.12	9,427.46
0013 010	20	330 BEACH ST	4.21	1,068.54
0013 016	21	107 JEFFERSON ST	57.05	14,490.26
0014 001	22	91-97 JEFFERSON ST	254.27	64,586.38
0015 001	23	1789 THE EMBARCADERO	115.25	29,274.32
0016 001	24	50 BEACH ST	36.08	9,164.68
0017 002	25	2 N POINT ST	82.65	20,993.54
0018 001	26	1 BEACH ST	83.85	21,297.08
0018 004	27	2340 STOCKTON ST	91.74	23,301.12
0018 005	28	100 N POINT ST	78.04	19,823.28
0019 001	29	2301 STOCKTON ST	109.90	27,913.88
0020 001	30	2500 MASON ST	273.89	69,568.88
0021 001	31	400 N POINT ST	223.09	56,665.96
0022 001	32	421 BEACH ST	43.89	11,147.28
0022 010	33	475 BEACH ST	66.33	16,847.98
0022 012	34	475 BEACH ST	39.34	9,992.44
0022 014	35	2629-2633 TAYLOR ST	41.78	10,613.46
0022 015	36	550 N POINT ST	79.58	20,213.90
0023 002	37	505 BEACH ST	47.96	12,183.06
0023 003	38	555 BEACH ST	21.01	5,337.08
0023 004	39	575 BEACH ST	14.24	3,617.94
0023 005	40	1300 COLUMBUS AVE	174.11	44,225.00
0024 001	41	601 BEACH ST	23.10	5,868.66
0024 002	42	704 N POINT ST	17.01	4,320.14

APN	Assessment ID	Property Address	Special Benefit Points	Fiscal Year 2020/21 Assessment (1)
0024 015	43	1363-1365 COLUMBUS AVE	7.98	2,027.06
0024 015	44	1335 COLUMBUS AVE	4.41	1,119.40
0024 017	45	1333 COLUMBUS AVE	4.45	1,130.28
0024 018	46	1331 COLUMBUS AVE	5.39	1,370.04
0024 019	47	1329 COLUMBUS AVE	4.64	1,178.82
0024 020	48	1327 COLUMBUS AVE	4.11	1,042.94
0024 021	49	1325 COLUMBUS AVE	4.48	1,138.08
0024 022	50	1323 COLUMBUS AVE	4.70	1,194.54
0024 024	51	1321 COLUMBUS AVE	7.48	1,899.80
0024 025	52	2750 HYDE ST	55.76	14,164.00
0025 003	53	2749-2751 HYDE ST	5.07	1,287.92
0025 003A	54	2741-2743 HYDE ST	4.84	1,229.96
0025 003B	55	2735-2737 HYDE ST	4.78	1,213.02
0025 004	56	2719-2721 HYDE ST	3.36	852.18
0025 004A	57	2711 HYDE ST	14.01	3,558.80
0025 004B	58	804 N POINT ST	4.02	1,020.62
0025 004D	59	2715 HYDE ST	11.39	2,894.08
0025 012	60	3040 LARKIN ST	32.02	8,132.90
0025 014	61	781 BEACH ST	18.51	4,700.84
0025 017	62	715-719 BEACH ST	4.72	1,198.56
0025 019	63	717-719 BEACH ST	16.09	4,086.40
0025 020	64	757-777 BEACH ST	24.68	6,270.04
0025 021	65	737-747 BEACH ST	8.47	2,152.20
0025 023	66	3030 LARKIN ST	7.93	2,014.40
0025 024	67	3000-3012 LARKIN ST	17.09	4,341.68
0026 028	68	2655 HYDE ST	30.37	7,714.40
0028 003	69	1201-1205 COLUMBUS AVE	34.56	8,779.12
0028 014	70	1255-1275 COLUMBUS AVE	52.74	13,395.30
0028 016	71	1250 COLUMBUS AVE	168.03	42,679.74
0029 003	72	590 BAY ST	120.56	30,622.16
0029 007	73	555 N POINT ST	150.71	38,279.94
0030 001	74	425 N POINT ST	66.87	16,985.00
0030 003	75	400-402 BAY ST	17.79	4,519.22
0030 004	76	416 BAY ST	6.55	1,663.02
0030 007	77	430 BAY ST	4.51	1,146.34
0030 008	78	2552 TAYLOR ST	5.95	1,511.50
0030 009	79	2552 TAYLOR ST	4.79	1,217.50
0030 010	80	2552 TAYLOR ST	8.60	2,183.32
0030 011	81	2552 TAYLOR ST	18.05	4,585.44
0030 011A	82	2552 TAYLOR ST	8.23	2,091.52
0030 012	83	2552 TAYLOR ST	55.99	14,221.10
0030 012A	84	490 BAY ST	29.76	7,558.28

			Special Benefit	Fiscal Year 2020/21
APN	Assessment ID	Property Address	Points	Assessment (1)
0030 013	85	2552 TAYLOR ST	34.98	8,885.52
0030 014	86	420A A BAY ST	0.86	217.58
0030 015	87	420B B BAY ST	0.87	221.06
0030 016	88	420C C BAY ST	0.87	220.46
0031 007	89	300 BAY ST	171.41	43,539.90
0031 008	90	2351 POWELL ST	0.45	115.20
0031 009	91	2351 POWELL ST	0.69	176.26
0031 010	92	2351 POWELL ST	0.57	145.22
0031 011	93	2351 POWELL ST	0.77	194.92
0031 012	94	2351 POWELL ST	0.62	157.38
0031 013	95	2351 POWELL ST	0.71	180.72
0031 014	96	2351 POWELL ST	0.58	148.26
0031 015	97	2351 POWELL ST	0.77	194.50
0031 016	98	2351 POWELL ST	0.59	150.08
0031 017	99	2351 POWELL ST	0.60	153.12
0031 018	100	2351 POWELL ST	0.49	124.12
0031 019	101	2351 POWELL ST	0.56	141.16
0031 020	102	2351 POWELL ST	0.79	200.18
0031 021	103	2351 POWELL ST	0.45	113.78
0031 022	104	2351 POWELL ST	0.52	132.24
0031 023	105	2351 POWELL ST	0.67	169.56
0031 024	106	2351 POWELL ST	0.51	129.60
0031 025	107	2351 POWELL ST	0.67	170.98
0031 026	108	2351 POWELL ST	0.48	120.68
0031 027	109	2351 POWELL ST	0.54	136.30
0031 028	110	2351 POWELL ST	0.77	196.34
0031 029	111	2351 POWELL ST	0.73	186.60
0031 030	112	2351 POWELL ST	0.57	145.62
0031 031	113	2351 POWELL ST	0.84	212.96
0031 032	114	2351 POWELL ST	0.45	115.20
0031 033	115	2351 POWELL ST	0.69	174.84
0031 034	116	2351 POWELL ST	0.57	145.22
0031 035	117	2351 POWELL ST	0.77	194.70
0031 036	118	2351 POWELL ST	0.62	157.38
0031 037	119	2351 POWELL ST	0.71	180.72
0031 038	120	2351 POWELL ST	0.58	148.26
0031 039	121	2351 POWELL ST	0.77	194.50
0031 040	122	2351 POWELL ST	0.59	150.08
0031 041	123	2351 POWELL ST	0.60	153.12
0031 042	124	2351 POWELL ST	0.49	124.12
0031 043	125	2351 POWELL ST	0.56	141.16
0031 044	126	2351 POWELL ST	0.79	199.58

			Special Benefit	Fiscal Year 2020/21
APN	Assessment ID	Property Address	Points	Assessment (1)
0031 045	127	2351 POWELL ST	0.45	113.78
0031 046	128	2351 POWELL ST	0.52	132.24
0031 047	129	2351 POWELL ST	0.67	169.56
0031 048	130	2351 POWELL ST	0.51	129.60
0031 049	131	2351 POWELL ST	0.67	171.18
0031 050	132	2351 POWELL ST	0.48	120.68
0031 051	133	2351 POWELL ST	0.54	136.30
0031 052	134	2351 POWELL ST	0.96	244.20
0031 053	135	2351 POWELL ST	0.73	186.18
0031 054	136	2351 POWELL ST	0.57	144.82
0031 055	137	2351 POWELL ST	0.84	212.96
0031 056	138	2351 POWELL ST	0.46	117.22
0031 057	139	2351 POWELL ST	0.69	174.84
0031 058	140	2351 POWELL ST	0.57	144.82
0031 059	141	2351 POWELL ST	0.77	194.70
0031 060	142	2351 POWELL ST	0.62	157.18
0031 061	143	2351 POWELL ST	0.71	181.52
0031 062	144	2351 POWELL ST	0.58	148.26
0031 063	145	2351 POWELL ST	0.77	194.50
0031 064	146	2351 POWELL ST	0.59	150.28
0031 065	147	2351 POWELL ST	0.62	158.20
0031 066	148	2351 POWELL ST	0.49	124.12
0031 067	149	2351 POWELL ST	0.56	141.98
0031 068	150	2351 POWELL ST	0.81	205.66
0031 069	151	2351 POWELL ST	0.45	114.18
0031 070	152	2351 POWELL ST	0.52	132.24
0031 071	153	2351 POWELL ST	0.67	169.56
0031 072	154	2351 POWELL ST	0.53	133.66
0031 073	155	2351 POWELL ST	0.68	172.20
0031 074	156	2351 POWELL ST	0.48	120.68
0031 075	157	2351 POWELL ST	0.53	135.28
0031 076	158	2351 POWELL ST	0.99	251.50
0031 077	159	2351 POWELL ST	0.73	186.60
0031 078	160	2351 POWELL ST	0.57	146.02
0031 079	161	2351 POWELL ST	0.86	218.04
0040 017	162	295-299 BAY ST	44.78	11,373.58
0041 002	163	2237-2241 POWELL ST	6.86	1,742.08
0041 004	164	2231-2233 POWELL ST	3.03	768.46
0041 031	165	365-367 BAY ST	3.99	1,014.70
0041 035	166	333 BAY ST	9.87	2,508.10
0041 039	167	377 BAY ST	7.32	1,859.08
0041 040	168	315 BAY ST	9.51	2,414.74

			Special Benefit	Fiscal Year 2020/21
APN	Assessment ID	Property Address	Points	Assessment (1)
0041 102	169	383-393 BAY ST	29.23	7,424.12
0041 104	170	329 BAY ST	3.26	826.84
0041 105	171	329 BAY ST	3.28	832.18
0041 106	172	329 BAY ST	0.32	82.54
0041 107	173	329 BAY ST	0.28	72.30
0041 108	174	329 BAY ST	0.17	43.50
0041 109	175	329 BAY ST	0.21	54.34
0041 110	176	329 BAY ST	0.21	54.34
0041 111	177	329 BAY ST	0.17	43.50
0041 112	178	329 BAY ST	0.22	56.16
0041 113	179	329 BAY ST	0.20	51.16
0041 114	180	329 BAY ST	0.22	56.06
0041 115	181	329 BAY ST	0.17	43.50
0041 116	182	329 BAY ST	0.21	54.34
0041 117	183	329 BAY ST	0.21	54.34
0041 118	184	329 BAY ST	0.17	43.50
0041 119	185	329 BAY ST	0.22	56.16
0041 120	186	329 BAY ST	0.25	63.86
0041 121	187	329 BAY ST	0.22	56.16
0041 122	188	329 BAY ST	0.17	43.50
0041 123	189	329 BAY ST	0.21	54.34
0041 124	190	329 BAY ST	0.21	54.34
0041 125	191	329 BAY ST	0.17	43.50
0041 126	192	329 BAY ST	0.22	56.16
0041 154	193	2293-2299 POWELL ST	25.02	6,355.58
0451 004	194	3250 VAN NESS AVE	99.56	25,289.82
0452 002	195	0920 N POINT ST	25.34	6,437.42
0452 003	196	851 BEACH ST	165.98	42,160.34
0452 011	197	900 N POINT ST	4.95	1,256.94
0452 051	198-1	900 N POINT ST	1.42	361.36
0452T005A	198-2	900 N POINT ST	0.15	38.48
0452T005B	198-3	900 N POINT ST	0.15	38.48
0452T005C	198-4	900 N POINT ST	0.15	38.48
0452T005D	198-5	900 N POINT ST	0.15	38.48
0452T005E	198-6	900 N POINT ST	0.15	38.48
0452T005F	198-7	900 N POINT ST	0.15	38.48
0452T005G	198-8	900 N POINT ST	0.15	38.48
0452T005H	198-9	900 N POINT ST	0.15	38.48
0452T005I	198-10	900 N POINT ST	0.15	38.48
0452T005J	198-11	900 N POINT ST	0.15	38.48
0452T006A	198-12	900 N POINT ST	0.14	36.66
0452T006B	198-13	900 N POINT ST	0.14	36.66

APN	Assessment ID	Property Address	Special Benefit Points	Fiscal Year 2020/21 Assessment (1)
0452T006C	198-14	900 N POINT ST	0.14	36.66
0452T006D	198-15	900 N POINT ST	0.14	36.66
0452T006E	198-16	900 N POINT ST	0.14	36.66
0452T006F	198-17	900 N POINT ST	0.14	36.66
0452T006G	198-18	900 N POINT ST	0.14	36.66
0452T006H	198-19	900 N POINT ST	0.14	36.66
0452T006I	198-20	900 N POINT ST	0.14	36.66
0452T006J	198-21	900 N POINT ST	0.14	36.66
0452T007A	198-22	900 N POINT ST	0.14	36.64
0452T007B	198-23	900 N POINT ST	0.14	36.64
0452T007C	198-24	900 N POINT ST	0.14	36.64
0452T007D	198-25	900 N POINT ST	0.14	36.64
0452T007E	198-26	900 N POINT ST	0.14	36.64
0452T007F	198-27	900 N POINT ST	0.14	36.64
0452T007G	198-28	900 N POINT ST	0.14	36.64
0452T007H	198-29	900 N POINT ST	0.14	36.64
0452T007I	198-30	900 N POINT ST	0.14	36.64
0452T007J	198-31	900 N POINT ST	0.14	36.64
0452T008A	198-32	900 N POINT ST	0.14	36.24
0452T008B	198-33	900 N POINT ST	0.14	36.24
0452T008C	198-34	900 N POINT ST	0.14	36.24
0452T008D	198-35	900 N POINT ST	0.14	36.24
0452T008E	198-36	900 N POINT ST	0.14	36.24
0452T008F	198-37	900 N POINT ST	0.14	36.24
0452T008G	198-38	900 N POINT ST	0.14	36.24
0452T008H	198-39	900 N POINT ST	0.14	36.24
0452T008I	198-40	900 N POINT ST	0.14	36.24
0452T008J	198-41	900 N POINT ST	0.14	36.24
0452T009A	198-42	900 N POINT ST	0.14	34.38
0452T009B	198-43	900 N POINT ST	0.14	34.38
0452T009C	198-44	900 N POINT ST	0.14	34.38
0452T009D	198-45	900 N POINT ST	0.14	34.38
0452T009E	198-46	900 N POINT ST	0.14	34.38
0452T009F	198-47	900 N POINT ST	0.14	34.38
0452T009G	198-48	900 N POINT ST	0.14	34.38
0452T009H	198-49	900 N POINT ST	0.14	34.38
0452T009I	198-50	900 N POINT ST	0.14	34.38
0452T009J	198-51	900 N POINT ST	0.14	34.38
0452T010A	198-52	900 N POINT ST	0.14	36.08
0452T010B	198-53	900 N POINT ST	0.14	36.08
0452T010C	198-54	900 N POINT ST	0.14	36.08
0452T010D	198-55	900 N POINT ST	0.14	36.08

			Special Benefit	Fiscal Year 2020/21
APN	Assessment ID	Property Address	Points	Assessment (1)
0452T010E	198-56	900 N POINT ST	0.14	36.08
0452T010F	198-57	900 N POINT ST	0.14	36.08
0452T010G	198-58	900 N POINT ST	0.14	36.08
0452T010H	198-59	900 N POINT ST	0.14	36.08
0452T010I	198-60	900 N POINT ST	0.14	36.08
0452T010J	198-61	900 N POINT ST	0.14	36.08
0452T012A	198-62	900 N POINT ST	0.16	39.56
0452T012B	198-63	900 N POINT ST	0.16	39.56
0452T012C	198-64	900 N POINT ST	0.16	39.56
0452T012D	198-65	900 N POINT ST	0.16	39.56
0452T012E	198-66	900 N POINT ST	0.16	39.56
0452T012F	198-67	900 N POINT ST	0.16	39.56
0452T012G	198-68	900 N POINT ST	0.16	39.56
0452T012H	198-69	900 N POINT ST	0.16	39.56
0452T012I	198-70	900 N POINT ST	0.16	39.56
0452T012J	198-71	900 N POINT ST	0.16	39.56
0452T013A	198-72	900 N POINT ST	0.14	36.58
0452T013B	198-73	900 N POINT ST	0.14	36.58
0452T013C	198-74	900 N POINT ST	0.14	36.58
0452T013D	198-75	900 N POINT ST	0.14	36.58
0452T013E	198-76	900 N POINT ST	0.14	36.58
0452T013F	198-77	900 N POINT ST	0.14	36.58
0452T013G	198-78	900 N POINT ST	0.14	36.58
0452T013H	198-79	900 N POINT ST	0.14	36.58
0452T013I	198-80	900 N POINT ST	0.14	36.58
0452T013J	198-81	900 N POINT ST	0.14	36.58
0452T014A	198-82	900 N POINT ST	0.14	36.02
0452T014B	198-83	900 N POINT ST	0.14	36.02
0452T014C	198-84	900 N POINT ST	0.14	36.02
0452T014D	198-85	900 N POINT ST	0.14	36.02
0452T014E	198-86	900 N POINT ST	0.14	36.02
0452T014F	198-87	900 N POINT ST	0.14	36.02
0452T014G	198-88	900 N POINT ST	0.14	36.02
0452T014H	198-89	900 N POINT ST	0.14	36.02
0452T014I	198-90	900 N POINT ST	0.14	36.02
0452T014J	198-91	900 N POINT ST	0.14	36.02
0452T015A	198-92	900 N POINT ST	0.14	36.02
0452T015B	198-93	900 N POINT ST	0.14	36.02
0452T015C	198-94	900 N POINT ST	0.14	36.02
0452T015D	198-95	900 N POINT ST	0.14	36.02
0452T015E	198-96	900 N POINT ST	0.14	36.02
0452T015F	198-97	900 N POINT ST	0.14	36.02

ADM	Accessment ID	Duomoutu. A daluese	Special Benefit Points	Fiscal Year 2020/21 Assessment (1)
APN	Assessment ID	Property Address		
0452T015G	198-98	900 N POINT ST	0.14	36.02
0452T015H	198-99	900 N POINT ST	0.14	36.02
0452T015I	198-100	900 N POINT ST	0.14	36.02
0452T015J	198-101	900 N POINT ST	0.14	36.02
0452T016A	198-102	900 N POINT ST	0.14	36.68
0452T016B	198-103	900 N POINT ST	0.14	36.68
0452T016C	198-104	900 N POINT ST	0.14	36.68
0452T016D	198-105	900 N POINT ST	0.14	36.68
0452T016E	198-106	900 N POINT ST	0.14	36.68
0452T016F	198-107	900 N POINT ST	0.14	36.68
0452T016G	198-108	900 N POINT ST	0.14	36.68
0452T016H	198-109	900 N POINT ST	0.14	36.68
0452T016I	198-110	900 N POINT ST	0.14	36.68
0452T016J	198-111	900 N POINT ST	0.14	36.68
0452T017A	198-112	900 N POINT ST	0.15	38.66
0452T017B	198-113	900 N POINT ST	0.15	38.66
0452T017C	198-114	900 N POINT ST	0.15	38.66
0452T017D	198-115	900 N POINT ST	0.15	38.66
0452T017E	198-116	900 N POINT ST	0.15	38.66
0452T017F	198-117	900 N POINT ST	0.15	38.66
0452T017G	198-118	900 N POINT ST	0.15	38.66
0452T017H	198-119	900 N POINT ST	0.15	38.66
0452T017I	198-120	900 N POINT ST	0.15	38.66
0452T017J	198-121	900 N POINT ST	0.15	38.66
0452T018A	198-122	900 N POINT ST	0.14	36.72
0452T018B	198-123	900 N POINT ST	0.14	36.72
0452T018C	198-124	900 N POINT ST	0.14	36.72
0452T018D	198-125	900 N POINT ST	0.14	36.72
0452T018E	198-126	900 N POINT ST	0.14	36.72
0452T018F	198-127	900 N POINT ST	0.14	36.72
0452T018G	198-128	900 N POINT ST	0.14	36.72
0452T018H	198-129	900 N POINT ST	0.14	36.72
0452T018I	198-130	900 N POINT ST	0.14	36.72
0452T018J	198-131	900 N POINT ST	0.14	36.72
0452T019A	198-132	900 N POINT ST	0.14	36.74
0452T019B	198-133	900 N POINT ST	0.14	36.74
0452T019C	198-134	900 N POINT ST	0.14	36.74
0452T019D	198-135	900 N POINT ST	0.14	36.74
0452T019E	198-136	900 N POINT ST	0.14	36.74
0452T019F	198-137	900 N POINT ST	0.14	36.74
0452T019G	198-138	900 N POINT ST	0.14	36.74
0452T019H	198-139	900 N POINT ST	0.14	36.74

			Special Benefit	Fiscal Year 2020/21
APN	Assessment ID	Property Address	Points	Assessment (1)
0452T019I	198-140	900 N POINT ST	0.14	36.74
0452T019J	198-141	900 N POINT ST	0.14	36.74
0452T020A	198-142	900 N POINT ST	0.14	36.26
0452T020B	198-143	900 N POINT ST	0.14	36.26
0452T020C	198-144	900 N POINT ST	0.14	36.26
0452T020D	198-145	900 N POINT ST	0.14	36.26
0452T020E	198-146	900 N POINT ST	0.14	36.26
0452T020F	198-147	900 N POINT ST	0.14	36.26
0452T020G	198-148	900 N POINT ST	0.14	36.26
0452T020H	198-149	900 N POINT ST	0.14	36.26
0452T020I	198-150	900 N POINT ST	0.14	36.26
0452T020J	198-151	900 N POINT ST	0.14	36.26
0452T021A	198-152	900 N POINT ST	0.14	34.42
0452T021B	198-153	900 N POINT ST	0.14	34.42
0452T021C	198-154	900 N POINT ST	0.14	34.42
0452T021D	198-155	900 N POINT ST	0.14	34.42
0452T021E	198-156	900 N POINT ST	0.14	34.42
0452T021F	198-157	900 N POINT ST	0.14	34.42
0452T021G	198-158	900 N POINT ST	0.14	34.42
0452T021H	198-159	900 N POINT ST	0.14	34.42
0452T021I	198-160	900 N POINT ST	0.14	34.42
0452T021J	198-161	900 N POINT ST	0.14	34.42
0452T022A	198-162	900 N POINT ST	0.14	36.12
0452T022B	198-163	900 N POINT ST	0.14	36.12
0452T022C	198-164	900 N POINT ST	0.14	36.12
0452T022D	198-165	900 N POINT ST	0.14	36.12
0452T022E	198-166	900 N POINT ST	0.14	36.12
0452T022F	198-167	900 N POINT ST	0.14	36.12
0452T022G	198-168	900 N POINT ST	0.14	36.12
0452T022H	198-169	900 N POINT ST	0.14	36.12
0452T022I	198-170	900 N POINT ST	0.14	36.12
0452T022J	198-171	900 N POINT ST	0.14	36.12
0452T023A	198-172	900 N POINT ST	0.14	36.28
0452T023B	198-173	900 N POINT ST	0.14	36.28
0452T023C	198-174	900 N POINT ST	0.14	36.28
0452T023D	198-175	900 N POINT ST	0.14	36.28
0452T023E	198-176	900 N POINT ST	0.14	36.28
0452T023F	198-177	900 N POINT ST	0.14	36.28
0452T023G	198-178	900 N POINT ST	0.14	36.28
0452T023H	198-179	900 N POINT ST	0.14	36.28
0452T023I	198-180	900 N POINT ST	0.14	36.28
0452T023J	198-181	900 N POINT ST	0.14	36.28

			Special Benefit	Fiscal Year 2020/21
APN	Assessment ID	Property Address	Points	Assessment (1)
0452T024A	198-182	900 N POINT ST	0.14	36.32
0452T024B	198-183	900 N POINT ST	0.14	36.32
0452T024C	198-184	900 N POINT ST	0.14	36.32
0452T024D	198-185	900 N POINT ST	0.14	36.32
0452T024E	198-186	900 N POINT ST	0.14	36.32
0452T024F	198-187	900 N POINT ST	0.14	36.32
0452T024G	198-188	900 N POINT ST	0.14	36.32
0452T024H	198-189	900 N POINT ST	0.14	36.32
0452T024I	198-190	900 N POINT ST	0.14	36.32
0452T024J	198-191	900 N POINT ST	0.14	36.32
0452T025A	198-192	900 N POINT ST	0.15	37.42
0452T025B	198-193	900 N POINT ST	0.15	37.42
0452T025C	198-194	900 N POINT ST	0.15	37.42
0452T025D	198-195	900 N POINT ST	0.15	37.42
0452T025E	198-196	900 N POINT ST	0.15	37.42
0452T025F	198-197	900 N POINT ST	0.15	37.42
0452T025G	198-198	900 N POINT ST	0.15	37.42
0452T025H	198-199	900 N POINT ST	0.15	37.42
0452T025I	198-200	900 N POINT ST	0.15	37.42
0452T025J	198-201	900 N POINT ST	0.15	37.42
0452T026A	198-202	900 N POINT ST	0.14	36.40
0452T026B	198-203	900 N POINT ST	0.14	36.40
0452T026C	198-204	900 N POINT ST	0.14	36.40
0452T026D	198-205	900 N POINT ST	0.14	36.40
0452T026E	198-206	900 N POINT ST	0.14	36.40
0452T026F	198-207	900 N POINT ST	0.14	36.40
0452T026G	198-208	900 N POINT ST	0.14	36.40
0452T026H	198-209	900 N POINT ST	0.14	36.40
0452T026I	198-210	900 N POINT ST	0.14	36.40
0452T026J	198-211	900 N POINT ST	0.14	36.40
0452T027A	198-212	900 N POINT ST	0.14	36.26
0452T027B	198-213	900 N POINT ST	0.14	36.26
0452T027C	198-214	900 N POINT ST	0.14	36.26
0452T027D	198-215	900 N POINT ST	0.14	36.26
0452T027E	198-216	900 N POINT ST	0.14	36.26
0452T027F	198-217	900 N POINT ST	0.14	36.26
0452T027G	198-218	900 N POINT ST	0.14	36.26
0452T027H	198-219	900 N POINT ST	0.14	36.26
0452T027I	198-220	900 N POINT ST	0.14	36.26
0452T027J	198-221	900 N POINT ST	0.14	36.26
0452T028A	198-222	900 N POINT ST	0.15	38.80
0452T028B	198-223	900 N POINT ST	0.15	38.80

			Special Benefit	Fiscal Year 2020/21
APN	Assessment ID	Property Address	Points	Assessment (1)
0452T028C	198-224	900 N POINT ST	0.15	38.80
0452T028D	198-225	900 N POINT ST	0.15	38.80
0452T028E	198-226	900 N POINT ST	0.15	38.80
0452T028F	198-227	900 N POINT ST	0.15	38.80
0452T028G	198-228	900 N POINT ST	0.15	38.80
0452T028H	198-229	900 N POINT ST	0.15	38.80
0452T028I	198-230	900 N POINT ST	0.15	38.80
0452T028J	198-231	900 N POINT ST	0.15	38.80
0452T029A	198-232	900 N POINT ST	0.16	39.56
0452T029B	198-233	900 N POINT ST	0.16	39.56
0452T029C	198-234	900 N POINT ST	0.16	39.56
0452T029D	198-235	900 N POINT ST	0.16	39.56
0452T029E	198-236	900 N POINT ST	0.16	39.56
0452T029F	198-237	900 N POINT ST	0.16	39.56
0452T029G	198-238	900 N POINT ST	0.16	39.56
0452T029H	198-239	900 N POINT ST	0.16	39.56
0452T029I	198-240	900 N POINT ST	0.16	39.56
0452T029J	198-241	900 N POINT ST	0.16	39.56
0452T030A	198-242	900 N POINT ST	0.14	36.74
0452T030B	198-243	900 N POINT ST	0.14	36.74
0452T030C	198-244	900 N POINT ST	0.14	36.74
0452T030D	198-245	900 N POINT ST	0.14	36.74
0452T030E	198-246	900 N POINT ST	0.14	36.74
0452T030F	198-247	900 N POINT ST	0.14	36.74
0452T030G	198-248	900 N POINT ST	0.14	36.74
0452T030H	198-249	900 N POINT ST	0.14	36.74
0452T030I	198-250	900 N POINT ST	0.14	36.74
0452T030J	198-251	900 N POINT ST	0.14	36.74
0452T031A	198-252	900 N POINT ST	0.15	36.98
0452T031B	198-253	900 N POINT ST	0.15	36.98
0452T031C	198-254	900 N POINT ST	0.15	36.98
0452T031D	198-255	900 N POINT ST	0.15	36.98
0452T031E	198-256	900 N POINT ST	0.15	36.98
0452T031F	198-257	900 N POINT ST	0.15	36.98
0452T031G	198-258	900 N POINT ST	0.15	36.98
0452T031H	198-259	900 N POINT ST	0.15	36.98
0452T031I	198-260	900 N POINT ST	0.15	36.98
0452T031J	198-261	900 N POINT ST	0.15	36.98
0452T032A	198-262	900 N POINT ST	0.14	36.60
0452T032B	198-263	900 N POINT ST	0.14	36.60
0452T032C	198-264	900 N POINT ST	0.14	36.60
0452T032D	198-265	900 N POINT ST	0.14	36.60

			Special Benefit	Fiscal Year 2020/21
APN	Assessment ID	Property Address	Points	Assessment (1)
0452T032E	198-266	900 N POINT ST	0.14	36.60
0452T032F	198-267	900 N POINT ST	0.14	36.60
0452T032G	198-268	900 N POINT ST	0.14	36.60
0452T032H	198-269	900 N POINT ST	0.14	36.60
0452T032I	198-270	900 N POINT ST	0.14	36.60
0452T032J	198-271	900 N POINT ST	0.14	36.60
0452T033A	198-272	900 N POINT ST	0.15	37.08
0452T033B	198-273	900 N POINT ST	0.15	37.08
0452T033C	198-274	900 N POINT ST	0.15	37.08
0452T033D	198-275	900 N POINT ST	0.15	37.08
0452T033E	198-276	900 N POINT ST	0.15	37.08
0452T033F	198-277	900 N POINT ST	0.15	37.08
0452T033G	198-278	900 N POINT ST	0.15	37.08
0452T033H	198-279	900 N POINT ST	0.15	37.08
0452T033I	198-280	900 N POINT ST	0.15	37.08
0452T033J	198-281	900 N POINT ST	0.15	37.08
0452T034A	198-282	900 N POINT ST	0.15	37.24
0452T034B	198-283	900 N POINT ST	0.15	37.24
0452T034C	198-284	900 N POINT ST	0.15	37.24
0452T034D	198-285	900 N POINT ST	0.15	37.24
0452T034E	198-286	900 N POINT ST	0.15	37.24
0452T034F	198-287	900 N POINT ST	0.15	37.24
0452T034G	198-288	900 N POINT ST	0.15	37.24
0452T034H	198-289	900 N POINT ST	0.15	37.24
0452T034I	198-290	900 N POINT ST	0.15	37.24
0452T034J	198-291	900 N POINT ST	0.15	37.24
0452T035A	198-292	900 N POINT ST	0.14	36.18
0452T035B	198-293	900 N POINT ST	0.14	36.18
0452T035C	198-294	900 N POINT ST	0.14	36.18
0452T035D	198-295	900 N POINT ST	0.14	36.18
0452T035E	198-296	900 N POINT ST	0.14	36.18
0452T035F	198-297	900 N POINT ST	0.14	36.18
0452T035G	198-298	900 N POINT ST	0.14	36.18
0452T035H	198-299	900 N POINT ST	0.14	36.18
0452T035I	198-300	900 N POINT ST	0.14	36.18
0452T035J	198-301	900 N POINT ST	0.14	36.18
0452T036A	198-302	900 N POINT ST	0.14	36.08
0452T036B	198-303	900 N POINT ST	0.14	36.08
0452T036C	198-304	900 N POINT ST	0.14	36.08
0452T036D	198-305	900 N POINT ST	0.14	36.08
0452T036E	198-306	900 N POINT ST	0.14	36.08
0452T036F	198-307	900 N POINT ST	0.14	36.08

			Special Benefit	Fiscal Year 2020/21
APN	Assessment ID	Property Address	Points	Assessment (1)
0452T036G	198-308	900 N POINT ST	0.14	36.08
0452T036H	198-309	900 N POINT ST	0.14	36.08
0452T036I	198-310	900 N POINT ST	0.14	36.08
0452T036J	198-311	900 N POINT ST	0.14	36.08
0452T037A	198-312	900 N POINT ST	0.15	36.84
0452T037B	198-313	900 N POINT ST	0.15	36.84
0452T037C	198-314	900 N POINT ST	0.15	36.84
0452T037D	198-315	900 N POINT ST	0.15	36.84
0452T037E	198-316	900 N POINT ST	0.15	36.84
0452T037F	198-317	900 N POINT ST	0.15	36.84
0452T037G	198-318	900 N POINT ST	0.15	36.84
0452T037H	198-319	900 N POINT ST	0.15	36.84
0452T037I	198-320	900 N POINT ST	0.15	36.84
0452T037J	198-321	900 N POINT ST	0.15	36.84
0452T038A	198-322	900 N POINT ST	0.15	38.66
0452T038B	198-323	900 N POINT ST	0.15	38.66
0452T038C	198-324	900 N POINT ST	0.15	38.66
0452T038D	198-325	900 N POINT ST	0.15	38.66
0452T038E	198-326	900 N POINT ST	0.15	38.66
0452T038F	198-327	900 N POINT ST	0.15	38.66
0452T038G	198-328	900 N POINT ST	0.15	38.66
0452T038H	198-329	900 N POINT ST	0.15	38.66
0452T038I	198-330	900 N POINT ST	0.15	38.66
0452T038J	198-331	900 N POINT ST	0.15	38.66
0452T039A	198-332	900 N POINT ST	0.14	36.72
0452T039B	198-333	900 N POINT ST	0.14	36.72
0452T039C	198-334	900 N POINT ST	0.14	36.72
0452T039D	198-335	900 N POINT ST	0.14	36.72
0452T039E	198-336	900 N POINT ST	0.14	36.72
0452T039F	198-337	900 N POINT ST	0.14	36.72
0452T039G	198-338	900 N POINT ST	0.14	36.72
0452T039H	198-339	900 N POINT ST	0.14	36.72
0452T039I	198-340	900 N POINT ST	0.14	36.72
0452T039J	198-341	900 N POINT ST	0.14	36.72
0452T040A	198-342	900 N POINT ST	0.14	36.74
0452T040B	198-343	900 N POINT ST	0.14	36.74
0452T040C	198-344	900 N POINT ST	0.14	36.74
0452T040D	198-345	900 N POINT ST	0.14	36.74
0452T040E	198-346	900 N POINT ST	0.14	36.74
0452T040F	198-347	900 N POINT ST	0.14	36.74
0452T040G	198-348	900 N POINT ST	0.14	36.74
0452T040H	198-349	900 N POINT ST	0.14	36.74

APN	Assessment ID	Property Address	Special Benefit Points	Fiscal Year 2020/21 Assessment (1)
0452T040I	198-350	900 N POINT ST	0.14	36.74
0452T040J	198-351	900 N POINT ST	0.14	36.74
0452T041A	198-352	900 N POINT ST	0.14	36.30
0452T041B	198-353	900 N POINT ST	0.14	36.30
0452T041C	198-354	900 N POINT ST	0.14	36.30
0452T041D	198-355	900 N POINT ST	0.14	36.30
0452T041E	198-356	900 N POINT ST	0.14	36.30
0452T041F	198-357	900 N POINT ST	0.14	36.3
0452T041G	198-358	900 N POINT ST	0.14	36.30
0452T041H	198-359	900 N POINT ST	0.14	36.30
0452T041I	198-360	900 N POINT ST	0.14	36.30
0452T041J	198-361	900 N POINT ST	0.14	36.30
0452T042A	198-362	900 N POINT ST	0.14	34.44
0452T042B	198-363	900 N POINT ST	0.14	34.44
0452T042C	198-364	900 N POINT ST	0.14	34.44
0452T042D	198-365	900 N POINT ST	0.14	34.44
0452T042E	198-366	900 N POINT ST	0.14	34.44
0452T042F	198-367	900 N POINT ST	0.14	34.44
0452T042G	198-368	900 N POINT ST	0.14	34.44
0452T042H	198-369	900 N POINT ST	0.14	34.44
0452T042I	198-370	900 N POINT ST	0.14	34.44
0452T042J	198-371	900 N POINT ST	0.14	34.44
0452T043A	198-372	900 N POINT ST	0.14	36.16
0452T043B	198-373	900 N POINT ST	0.14	36.16
0452T043C	198-374	900 N POINT ST	0.14	36.16
0452T043D	198-375	900 N POINT ST	0.14	36.16
0452T043E	198-376	900 N POINT ST	0.14	36.16
0452T043F	198-377	900 N POINT ST	0.14	36.16
0452T043G	198-378	900 N POINT ST	0.14	36.16
0452T043H	198-379	900 N POINT ST	0.14	36.16
0452T043I	198-380	900 N POINT ST	0.14	36.16
0452T043J	198-381	900 N POINT ST	0.14	36.16
0452T044A	198-382	900 N POINT ST	0.15	36.92
0452T044B	198-383	900 N POINT ST	0.15	36.92
0452T044C	198-384	900 N POINT ST	0.15	36.92
0452T044D	198-385	900 N POINT ST	0.15	36.92
0452T044E	198-386	900 N POINT ST	0.15	36.92
0452T044F	198-387	900 N POINT ST	0.15	36.92
0452T044G	198-388	900 N POINT ST	0.15	36.92
0452T044H	198-389	900 N POINT ST	0.15	36.92
0452T044I	198-390	900 N POINT ST	0.15	36.92
0452T044J	198-391	900 N POINT ST	0.15	36.92

			Special Benefit	Fiscal Year 2020/21
APN	Assessment ID	Property Address	Points	Assessment (1)
0452T045A	198-392	900 N POINT ST	0.15	36.86
0452T045B	198-393	900 N POINT ST	0.15	36.86
0452T045C	198-394	900 N POINT ST	0.15	36.86
0452T045D	198-395	900 N POINT ST	0.15	36.86
0452T045E	198-396	900 N POINT ST	0.15	36.86
0452T045F	198-397	900 N POINT ST	0.15	36.86
0452T045G	198-398	900 N POINT ST	0.15	36.86
0452T045H	198-399	900 N POINT ST	0.15	36.86
0452T045I	198-400	900 N POINT ST	0.15	36.86
0452T045J	198-401	900 N POINT ST	0.15	36.86
0452T046A	198-402	900 N POINT ST	0.15	37.46
0452T046B	198-403	900 N POINT ST	0.15	37.46
0452T046C	198-404	900 N POINT ST	0.15	37.46
0452T046D	198-405	900 N POINT ST	0.15	37.46
0452T046E	198-406	900 N POINT ST	0.15	37.46
0452T046F	198-407	900 N POINT ST	0.15	37.46
0452T046G	198-408	900 N POINT ST	0.15	37.46
0452T046H	198-409	900 N POINT ST	0.15	37.46
0452T046I	198-410	900 N POINT ST	0.15	37.46
0452T046J	198-411	900 N POINT ST	0.15	37.46
0452T047A	198-412	900 N POINT ST	0.15	36.90
0452T047B	198-413	900 N POINT ST	0.15	36.90
0452T047C	198-414	900 N POINT ST	0.15	36.90
0452T047D	198-415	900 N POINT ST	0.15	36.90
0452T047E	198-416	900 N POINT ST	0.15	36.90
0452T047F	198-417	900 N POINT ST	0.15	36.90
0452T047G	198-418	900 N POINT ST	0.15	36.90
0452T047H	198-419	900 N POINT ST	0.15	36.90
0452T047I	198-420	900 N POINT ST	0.15	36.90
0452T047J	198-421	900 N POINT ST	0.15	36.90
0452T048A	198-422	900 N POINT ST	0.14	36.72
0452T048B	198-423	900 N POINT ST	0.14	36.72
0452T048C	198-424	900 N POINT ST	0.14	36.72
0452T048D	198-425	900 N POINT ST	0.14	36.72
0452T048E	198-426	900 N POINT ST	0.14	36.72
0452T048F	198-427	900 N POINT ST	0.14	36.72
0452T048G	198-428	900 N POINT ST	0.14	36.72
0452T048H	198-429	900 N POINT ST	0.14	36.72
0452T048I	198-430	900 N POINT ST	0.14	36.72
0452T048J	198-431	900 N POINT ST	0.14	36.72
0452T049A	198-432	900 N POINT ST	0.15	37.24
0452T049B	198-433	900 N POINT ST	0.15	37.24

APN	Assessment ID	Property Address	Special Benefit Points	Fiscal Year 2020/21 Assessment (1)
0452T049C	198-434	900 N POINT ST	0.15	37.24
0452T049D	198-435	900 N POINT ST	0.15	37.24
0452T049E	198-436	900 N POINT ST	0.15	37.24
0452T049F	198-437	900 N POINT ST	0.15	37.24
0452T049G	198-438	900 N POINT ST	0.15	37.24
0452T049H	198-439	900 N POINT ST	0.15	37.24
0452T049I	198-440	900 N POINT ST	0.15	37.24
0452T049J	198-441	900 N POINT ST	0.15	37.24
0452T050A	198-442	900 N POINT ST	0.14	36.20
0452T050B	198-443	900 N POINT ST	0.14	36.20
0452T050C	198-444	900 N POINT ST	0.14	36.20
0452T050D	198-445	900 N POINT ST	0.14	36.20
0452T050E	198-446	900 N POINT ST	0.14	36.20
0452T050F	198-447	900 N POINT ST	0.14	36.20
0452T050G	198-448	900 N POINT ST	0.14	36.20
0452T050H	198-449	900 N POINT ST	0.14	36.20
0452T050I	198-450	900 N POINT ST	0.14	36.20
0452T050J	198-451	900 N POINT ST	0.14	36.20
0452T052A	198-452	900 N POINT ST	0.15	36.90
0452T052B	198-453	900 N POINT ST	0.15	36.90
0452T052C	198-454	900 N POINT ST	0.15	36.90
0452T052D	198-455	900 N POINT ST	0.15	36.90
0452T052E	198-456	900 N POINT ST	0.15	36.90
0452T052F	198-457	900 N POINT ST	0.15	36.90
0452T052G	198-458	900 N POINT ST	0.15	36.90
0452T052H	198-459	900 N POINT ST	0.15	36.90
0452T052I	198-460	900 N POINT ST	0.15	36.90
0452T052J	198-461	900 N POINT ST	0.15	36.90
0452T053A	198-462	900 N POINT ST	0.15	38.72
0452T053B	198-463	900 N POINT ST	0.15	38.72
0452T053C	198-464	900 N POINT ST	0.15	38.72
0452T053D	198-465	900 N POINT ST	0.15	38.72
0452T053E	198-466	900 N POINT ST	0.15	38.72
0452T053F	198-467	900 N POINT ST	0.15	38.72
0452T053G	198-468	900 N POINT ST	0.15	38.72
0452T053H	198-469	900 N POINT ST	0.15	38.72
0452T053I	198-470	900 N POINT ST	0.15	38.72
0452T053J	198-471	900 N POINT ST	0.15	38.72
0452T054A	198-472	900 N POINT ST	0.14	36.80
0452T054B	198-473	900 N POINT ST	0.14	36.80
0452T054C	198-474	900 N POINT ST	0.14	36.80
0452T054D	198-475	900 N POINT ST	0.14	36.80

			Special Benefit	Fiscal Year 2020/21
APN	Assessment ID	Property Address	Points	Assessment (1)
0452T054E	198-476	900 N POINT ST	0.14	36.80
0452T054F	198-477	900 N POINT ST	0.14	36.80
0452T054G	198-478	900 N POINT ST	0.14	36.80
0452T054H	198-479	900 N POINT ST	0.14	36.80
0452T054I	198-480	900 N POINT ST	0.14	36.80
0452T054J	198-481	900 N POINT ST	0.14	36.80
0452T055A	198-482	900 N POINT ST	0.14	36.80
0452T055B	198-483	900 N POINT ST	0.14	36.80
0452T055C	198-484	900 N POINT ST	0.14	36.80
0452T055D	198-485	900 N POINT ST	0.14	36.80
0452T055E	198-486	900 N POINT ST	0.14	36.80
0452T055F	198-487	900 N POINT ST	0.14	36.80
0452T055G	198-488	900 N POINT ST	0.14	36.80
0452T055H	198-489	900 N POINT ST	0.14	36.80
0452T055I	198-490	900 N POINT ST	0.14	36.78
0452T055J	198-491	900 N POINT ST	0.14	36.78
0452T056A	198-492	900 N POINT ST	0.14	36.34
0452T056B	198-493	900 N POINT ST	0.14	36.34
0452T056C	198-494	900 N POINT ST	0.14	36.34
0452T056D	198-495	900 N POINT ST	0.14	36.34
0452T056E	198-496	900 N POINT ST	0.14	36.34
0452T056F	198-497	900 N POINT ST	0.14	36.34
0452T056G	198-498	900 N POINT ST	0.14	36.34
0452T056H	198-499	900 N POINT ST	0.14	36.34
0452T056I	198-500	900 N POINT ST	0.14	36.34
0452T056J	198-501	900 N POINT ST	0.14	36.34
0452T057A	198-502	900 N POINT ST	0.14	34.48
0452T057B	198-503	900 N POINT ST	0.14	34.48
0452T057C	198-504	900 N POINT ST	0.14	34.48
0452T057D	198-505	900 N POINT ST	0.14	34.48
0452T057E	198-506	900 N POINT ST	0.14	34.48
0452T057F	198-507	900 N POINT ST	0.14	34.48
0452T057G	198-508	900 N POINT ST	0.14	34.48
0452T057H	198-509	900 N POINT ST	0.14	34.48
0452T057I	198-510	900 N POINT ST	0.14	34.48
0452T057J	198-511	900 N POINT ST	0.14	34.48
0452T058A	198-512	900 N POINT ST	0.14	36.22
0452T058B	198-513	900 N POINT ST	0.14	36.22
0452T058C	198-514	900 N POINT ST	0.14	36.22
0452T058D	198-515	900 N POINT ST	0.14	36.22
0452T058E	198-516	900 N POINT ST	0.14	36.22
0452T058F	198-517	900 N POINT ST	0.14	36.22

APN	Assessment ID	Property Address	Special Benefit Points	Fiscal Year 2020/21 Assessment ⁽¹⁾
0452T058G	198-518	900 N POINT ST	0.14	36.22
0452T058H	198-519	900 N POINT ST	0.14	36.22
0452T058I	198-520	900 N POINT ST	0.14	36.22
0452T058J	198-521	900 N POINT ST	0.14	36.22
718 Properties			4,798.77	\$1,218,905.88

⁽¹⁾ Rounded to even cents to be placed on County Tax Roll.

11. REFERENCES

- Austin, D. Mark and Claudia Sanders. "Graffiti and Perceptions of Safety: A Pilot Study Using Photographs and Survey Data." *Journal of Criminal Justice and Popular Culture*, 14, 2007.
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