

File No. 200524

Committee Item No. _____

Board Item No. 23

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: _____

Date: _____

Board of Supervisors Meeting

Date: July 14, 2020

Cmte Board

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| <input type="checkbox"/> | <input type="checkbox"/> | Ordinance |
| <input type="checkbox"/> | <input type="checkbox"/> | Legislative Digest |
| <input type="checkbox"/> | <input type="checkbox"/> | Budget and Legislative Analyst Report |
| <input type="checkbox"/> | <input type="checkbox"/> | Youth Commission Report |
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| <input type="checkbox"/> | <input type="checkbox"/> | Contract/Agreement |
| <input type="checkbox"/> | <input type="checkbox"/> | Form 126 – Ethics Commission |
| <input type="checkbox"/> | <input type="checkbox"/> | Award Letter |
| <input type="checkbox"/> | <input type="checkbox"/> | Application |
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OTHER

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| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Management Plan - 2020 |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Engineer's Report - February 2020 |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | CEQA Determination - 06/23/20 |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Board of Supervisor Resolution No. 271-20 - 06/26/20 |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Office of Economic and Workforce Development Memo - 06/03/20 |
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Prepared by: Lisa Lew

Date: July 10, 2020

Prepared by: _____

Date: _____

1 [Resolution to Establish (Renew and Expand) - Castro Community Benefit District]

2
3 **Resolution to establish (renew and expand) the property-based business improvement**
4 **district known as the “Castro Community Benefit District,” ordering the levy and**
5 **collection of assessments against property located in that district for 15 years**
6 **commencing with FY2020-2021, subject to conditions as specified; and making**
7 **environmental findings.**

8
9 WHEREAS, Pursuant to the Property and Business Improvement Law of 1994,
10 California Streets and Highways Code, Sections 36600 et seq. ("1994 Act"), as augmented by
11 Article 15 of the San Francisco Business and Tax Regulations Code ("Article 15"), collectively,
12 the “Business Assessment Law,” the Board of Supervisors adopted Resolution No. 215-20,
13 entitled “Resolution declaring the intention of the Board of Supervisors to renew and expand a
14 property-based business improvement district known as the ‘Castro Community Benefit
15 District’ and levy a multi-year assessment on all parcels in the district; approving the
16 management district plan and engineer’s report and proposed boundaries map for the district;
17 ordering and setting a time and place for a public hearing of the Board of Supervisors, sitting
18 as a Committee of the Whole, on July 14, 2020, at 3:00 p.m.; approving the form of the
19 Notice of Public Hearing and Assessment Ballot Proceeding, and Assessment Ballot; directing
20 environmental findings; and directing the Clerk of the Board of Supervisors to give
21 notice of the public hearing and balloting, as required by law.” (the "Resolution of Intention,"
22 Board of Supervisors File No. 200379); and

23 WHEREAS, The Resolution of Intention to renew and expand the Castro Community
24 Benefit District (the "Castro CBD" or "District"), among other things, approved the Castro CBD
25 Management District Plan (the "District Management Plan"), a detailed District Assessment

1 Engineer's Report, a Boundaries Map, and the form of the Notice of Public Hearing and
2 Assessment Ballot Proceeding, that are all on file with Clerk of the Board of Supervisors in
3 File No. 200379; and

4 WHEREAS, The Board of Supervisors caused notice of a public hearing concerning
5 the proposed formation (renewal and expansion) of the Castro CBD, and the proposed levy of
6 assessments against property located within the District for a period of 15 years, from fiscal
7 years ("FYs") 2020-2021 through 2034-2035; and

8 WHEREAS, The Board of Supervisors has caused ballots to be mailed to the record
9 owner of each parcel proposed to be assessed within the District, as required by law; and,

10 WHEREAS, A District Management Plan was filed with the Board on May 19, 2020,
11 containing information about the proposed district and assessments as required by California
12 Streets and Highways Code § 36622; and

13 WHEREAS, A detailed Engineer's Report dated February 2020, was filed with the
14 Clerk of the Board on May 19, 2020, as prepared by John G. Egan, California Registered
15 Professional Engineer No. 14853, entitled "Renewal Engineer's Report For: Castro Property
16 and Business Improvement District," supporting the assessments within the proposed district;
17 and

18 WHEREAS, A Proposed Boundaries Map was submitted to the Clerk of the Board of
19 Supervisors pursuant to California Streets and Highways Code, Section 3110 on
20 May 19, 2020; and

21 WHEREAS, A public hearing concerning the proposed formation (renewal and
22 expansion) of the Castro CBD and the proposed levy of assessments within such District was
23 held pursuant to the notice on July 14, 2020, at 3 p.m., in the Board's Legislative Chambers
24 located on the Second Floor of City Hall, 1 Dr. Carlton B. Goodlett Place, San Francisco,
25 California; and

1 WHEREAS, At the public hearing, the testimony of all interested persons for or against
2 the proposed formation (renewal and expansion) of the District, the levy of assessments on
3 property within the District, the extent of the District, and the furnishing of specified types of
4 improvements, services and activities within the District, was heard and considered, and a full,
5 fair and complete meeting and hearing was held; and

6 WHEREAS, The Board of Supervisors heard and considered all objections or protests
7 to the proposed assessments and the Director of the Department of Elections tabulated the
8 assessment ballots submitted and not withdrawn, in support of or in opposition to the
9 proposed assessments, and the Clerk of the Board determined that a majority of the ballots
10 cast (weighted according to the proportional financial obligations of the property) by the
11 owners of record of the property located within the proposed District did not oppose
12 establishing the proposed District; and

13 WHEREAS, The public interest, convenience and necessity require the renewal and
14 expansion of the proposed (renewed and expanded) Castro Community Benefit District; and

15 WHEREAS, In the opinion of the Board of Supervisors, the property within the District
16 will be specially benefited by the improvements, services and activities funded by the
17 assessments; and no assessment has been imposed on any parcel which exceeds the
18 reasonable cost of the proportional special benefit conferred on that parcel; now, therefore, be
19 it

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

21 **Section 1. MANAGEMENT DISTRICT PLAN, DISTRICT ASSESSMENT**
22 **ENGINEER'S REPORT, AND BOUNDARIES MAP.** The Board hereby approves the
23 February 2020, Management District Plan and the February 2020 District Assessment
24 Engineer's Report, including the estimates of the costs of the property-related services,
25 activities and improvements set forth in the plan, and the assessment of said costs on the

1 properties that will specially benefit from such services, activities and improvements. The
2 Board also hereby approves the February 2020 Boundaries, showing the exterior boundaries
3 of the District, and ratifies and approves the Assessment Ballot and the City's use of such
4 ballot, which Assessment Ballot is on file with the Clerk of the Board of Supervisors in File
5 No. 200379 and is hereby declared to be a part of the Resolution as if set forth fully herein. A
6 copy of the February 2020 Management District Plan, the February 2020 District Assessment
7 Engineer's Report, and the Boundaries Map are on file with the Clerk of the Board of
8 Supervisors in File No. 200379, which is hereby declared to be a part of this Resolution as if
9 set forth fully herein.

10 **Section 2. FINDING OF NO MAJORITY PROTEST.** The Board of Supervisors
11 hereby finds that a majority protest does not exist as defined in Section 4(e) of Article XIID of
12 the California Constitution and Section 53753 of the California Government Code with respect
13 to the renewal and expansion of the Castro Community Benefit District. All objections or
14 protests both written and oral, are hereby duly overruled.

15 **Section 3. ESTABLISHMENT OF DISTRICT.** Pursuant to the 1994 Act and
16 Article 15, the renewed and expanded property-based business improvement district
17 designated as the "Castro Community Benefit District" is hereby established.

18 **Section 4. DESCRIPTION OF DISTRICT.** The Castro Community Benefit District
19 shall include all parcels of real property within the district. The proposed District contains
20 approximately 586 identified parcels located on approximately 28 whole or partial blocks.

21 Specifically, the exterior District boundaries are:

- 22 • Market Street from Castro Street in the southwest to Octavia Street in the northeast
23 and McCoppin Street in the southeast.
- 24 • Collingwood Street in the southwest from 18th Street in the north to 19th Street in
25 the south;

- Castro Street from Market Street in the north to 19th Street in the south;
- 18th Street from Diamond Street in the west to Noe Street in the east;
- 17th Street from Castro Street in the west to Prosper Street in the east;
- 16th Street from Noe Street in the west to Sanchez Street in the east;
- 15th Street from Sanchez Street in the west to Church Street in the east;
- 14th Street from Belcher Street in the west to Dolores Street in the east;
- Duboce Avenue from Belcher Street in the west to Guerrero Street in the east;
- Noe Street from Beaver Street in the north to 17th Street in the south;
- Church Street from Duboce Avenue in the north to 15th Street in the south; and, a handful of other properties

Reference should be made to the detailed maps and the lists of parcels identified by Assessor Parcel Number that are contained in the February 2020, Management District Plan, in order to determine which specific parcels are included in the Castro Community Benefit District.

Section 5. FINDING OF BENEFIT. The Board of Supervisors hereby finds that the property within the District will be benefited by the improvements and activities funded by the assessments proposed to be levied.

Section 6. SYSTEM OF ASSESSMENTS. (a) Annual assessments will be levied to pay for the activities to be provided within the District, commencing with FY2020-2021, and continuing for 15 years, ending with FY2034-2035. For purposes of levying and collecting assessments within the District, a fiscal year shall commence on each July 1st and end on the following June 30th.

(b) The amount of the proposed assessments to be levied and collected for FY2020-2021 shall be a maximum of \$819,403.41 (as shown in the Management District Plan and Engineer's Report dated February 2020). The amount of assessments to be levied and

1 collected in fiscal years two through 15 may be increased annually by the Castro Community
2 Benefit District corporation Board of Directors by an amount not to exceed the change in the
3 Consumer Price Index for All Urban Consumers in the San Francisco-Oakland-San Jose
4 Consolidated Metropolitan Statistical Area, or five percent (5%), whichever is less.

5 (c) The method and basis of levying and collecting the assessment shall be as set
6 forth in the District Management Plan.

7 (1) The levy of the assessments shall commence with fiscal year 2020-2021. Each
8 year the assessment shall be due and payable in two equal installments. The first installment
9 shall be due on November 1 of each fiscal year during the life of the District, and shall become
10 delinquent on December 10 of that fiscal year. The second installment shall be due on
11 February 1 of each fiscal year during the life of the District, and shall become delinquent on
12 April 10 of that fiscal year.

13 (2) Nonpayment of the assessment shall have the same lien priority and delinquent
14 payment penalties and be subject to the same enforcement procedures and remedies as the
15 ad valorem property tax. All delinquent payment of assessments shall be subject to interest
16 and penalties. The City Treasurer and Tax Collector will enforce imposition of interest and
17 penalties and collection of delinquent assessments pursuant to the Business Assessment Law
18 and City Business and Tax Regulations Code Article 6, as each may be amended from time to
19 time.

20 **Section 7. USE OF REVENUES.** The proposed property-related services,
21 improvements and activities for the District include:

22 **Clean Services:** Cleaning services, including sidewalk sweeping and power washing,
23 will be provided along the frontages of property within the District. Zone 1 will receive a minimum
24 of sweeping of sidewalks twice a day and power washing sidewalks twice a month, graffiti
25 removal, and access to the cleaning dispatch number. Zone 2 will receive a minimum of

1 sweeping the sidewalks once a day and power washing once a month, graffiti removal, and
2 access to the cleaning dispatch number. Zone 3 will receive a minimum of sweeping once per
3 day and power washing once every two months, graffiti removal, and access to the cleaning
4 dispatch number. Other cleaning services that may be provided include, but are not limited to
5 enhanced trash emptying in the public right-of-way and special events cleaning and
6 maintenance services.

7 **Landscaping:** Landscaping includes, but is not limited to, maintenance of landscaping
8 within public plazas which will be done as needed and as approved by the Board of Directors.
9 New plantings and sidewalk planters may also be considered.

10 **Marketing:** Marketing provides marketing and communications services to improve
11 the District's image and visibility, community with District stakeholders, and promote activities
12 taking place within the District. Activities may include, but are not limited to, the following: data
13 collection, District Stakeholder and Neighborhood Outreach, Website and Social Media,
14 Service Presentations, Non-Assessment Revenue Fundraising, Branding, Media Relations,
15 and Destination Marketing.

16 **Administration and Contingency:** Administration includes daily oversight and
17 operation of the Castro CBD, adherence to the Management District Plan, and compliance
18 with audit/reporting requirements. Administration also includes fundraising, building and
19 managing relationships with the neighborhood association/groups, city agencies/departments
20 and elected officials. The Castro CBD, representing the owners, and working closely with the
21 merchants, routinely advocates for the interests of the community regarding city services and
22 funding. Because of these relationships and advocacy work, the Castro/Upper Market has
23 often been chosen to host city funded pilot projects, which benefit the neighborhood. This type
24 of work will continue in the new, renewed Castro CBD. The assessments will also fund a
25

1 contingency reserve that may be used to cover possible unforeseen future expenses and help
2 to smooth out cash flows, which are affected by the timing of property owner payments.

3 **Section 8. AUTHORITY TO CONTRACT.** The Board of Supervisors may contract
4 with a separate private entity to administer the improvements, services and activities set forth
5 in Section 7, as provided in California Streets and Highways Code, Sections 36612
6 and 36650. Any such entity shall hold the funds it receives from the City and County of San
7 Francisco ("City") in trust for the improvements, services and activities set forth in Section 7.
8 Any such entity that holds funds in trust for purposes related to the contract shall deliver, at no
9 expense to the City, a balance sheet and the related statement of income and cash flows for
10 each fiscal year, all in reasonable detail acceptable to City, reviewed by a Certified Public
11 Accountant (CPA); this review shall include a statement of negative assurance from the CPA.
12 In addition, or alternatively, the Controller in his or her discretion or the Office of Economic
13 and Workforce Development in its discretion, may require the private entity to deliver, at no
14 expense to the City, an annual independent audit report by a Certified Public Accountant of all
15 such funds. The CPA review and/or audit may be funded from assessment proceeds as part
16 of the general administration of the District. At all times the Board of Supervisors shall
17 reserve full rights of accounting of these funds. The Office of Economic and Workforce
18 Development shall be the City agency responsible for coordination between the City and the
19 District.

20 **Section 9. AMENDMENTS.** The properties in the District established by this
21 Resolution shall be subject to any amendments to the 1994 Act, and City Business and Tax
22 Regulations Code Article 6 and Article 15.

23 **Section 10. RECORDATION OF NOTICE AND DIAGRAM.** The County Clerk is
24 hereby authorized and directed to record a notice and an assessment diagram pursuant to
25

1 Section 36627 of the California Streets and Highways Code, following adoption of this
2 Resolution.

3 **Section 11. LEVY OF ASSESSMENT.** The adoption of this Resolution and
4 recordation of the notice and assessment diagram pursuant to Section 36627 of the California
5 Streets and Highways Code constitutes the levy of an assessment in each of the fiscal years
6 referred to in the District Management Plan. Each year, the Assessor shall enter on the
7 County Assessment Roll opposite each lot or parcel of land the amount of the assessment
8 and such assessment shall be collected in the same manner as the County property taxes are
9 collected.

10 **Section 12. BASELINE SERVICES.** To ensure that assessment revenues from the
11 District are used to enhance the current level of services provided by the City within the
12 District, the establishment of the District will not affect the City's policy to continue to provide
13 the same level of service to the areas encompassed by the District as it provides to other
14 similar areas of the City for the duration of the District, provided, however, that in the event of
15 a significant downturn in citywide revenues, the Board of Supervisors may reduce the level of
16 municipal services citywide, including within the District.

17 **Section 13. ENVIRONMENTAL FINDINGS.** The Planning Department has
18 determined that the actions contemplated in this Resolution are in compliance with the
19 California Environmental Quality Act (California Public Resources Code sections 21000 *et*
20 *seq.*). Said determination is on file with the Clerk of the Board of Supervisors in File
21 No. 200524, which is hereby declared to be a part of this Resolution as if set forth fully herein.

A background of vibrant, diagonal rainbow stripes in red, orange, yellow, green, blue, and purple, set against a dark, textured surface.

Castro

**Castro Community
Benefit District**
2020 Management Plan



COMMUNITY BENEFIT DISTRICT

A high-angle photograph of a city street intersection in San Francisco. The street is paved with asphalt and features vibrant rainbow-painted crosswalks and a rainbow-painted curb. Several cars are visible, including a black sedan, a white pickup truck, and a dark SUV. Pedestrians are walking across the crosswalks. In the background, there are multi-story buildings with colorful facades, including a prominent light blue building. A utility pole with wires is in the foreground. A street sign for "4100 18th" is visible. The overall scene is bright and colorful, reflecting the community's identity.

MISSION

To provide services that improve the quality of life in the neighborhood, emphasizing clean, safe, beautiful streets. It also promotes the area's economic vitality, fosters the Castro's unique district identity, and honors its diverse history.

This District Management Plan has been prepared by the Castro Community Benefit District Renewal Committee and NBS



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1

EXECUTIVE SUMMARY

- 1.1 Goals for the Future
- 1.2 Value of the Castro CBD



1. Executive Summary

The name of the property-based Community Benefit District is the Castro Community Benefit District (“Castro CBD”). The Castro CBD is being renewed and expanded pursuant to the California Constitution and the Property and Business Improvement District Law of 1994, as amended and augmented by Article 15 of the San Francisco Business and Tax Regulations Code.

The full management plan, developed by the Castro CBD Renewal Steering Committee, details the process of continuing the services provided by the current owners’ association, the non-profit Castro Community Benefit District. The Castro CBD Management Plan describes how the renewed and expanded Castro CBD will improve and convey special benefits to assessed parcels located within the Castro CBD area. The Castro CBD will provide activities consisting of Cleaning Services, Landscaping, Marketing, and Administration and Contingency. Each of these programs is designed to meet the goal of the Castro CBD; creating a more inviting and thriving neighborhood.

Mission Statement

To provide services that improve the quality of life in the neighborhood, emphasizing clean, safe, beautiful streets. It also promotes the area's economic vitality, fosters the Castro's unique identity, and honors its diverse history.

Location

The Castro CBD consists of approximately 28 full or partial blocks and 586 parcels. It will generally be comprised of properties along:

- Market Street from Castro Street in the southwest to Octavia Street in the northeast and McCoppin Street in the southeast.
- Collingwood Street in the southwest from 18th Street in the north to 19th Street in the south;
- Castro Street from Market Street in the north to 19th Street in the south;
- 18th Street from Diamond Street in the west to Noe Street in the east;
- 17th Street from Castro Street in the west to Prosper Street in the east;
- 16th Street from Noe Street in the west to Sanchez Street in the east;
- 15th Street from Sanchez Street in the west to Church Street in the east;
- 14th Street from Belcher Street in the west to Dolores Street in the east;
- Duboce Avenue from Belcher Street in the west to Guerrero Street in the east;
- Noe Street from Beaver Street in the north to 17th Street in the south;
- Church Street from Duboce Avenue in the north to 15h Street in the south; and, a handful of other properties

Boundary

See map on page 62.

Improvements, Activities, Services

Cleaning Services

Cleaning services, including sidewalk sweeping, power washing and graffiti removal will be provided along the frontages of property within the Castro CBD.

Zone 1 will receive a minimum of sweeping the sidewalks twice a day and power washing sidewalks twice a month, graffiti removal, access to the cleaning dispatch number.

Zone 2 will receive a minimum of sweeping the sidewalks once a day and power washing once a month, graffiti removal, access to the cleaning dispatch number.

Zone 3 will a receive minimum of sweeping once per day and power washing once every two months, graffiti removal, access to the cleaning dispatch number.

Other cleaning services that may be provided include:

- Enhanced trash emptying in the public right-of-way
- Special events cleaning and maintenance services.

Landscaping

The Castro CBD will fund the maintenance of landscaping within public plazas which will be done as needed and as approved by the Board of Directors. As funding allows, new plantings, and sidewalk planters might be considered.

Marketing

The Castro CBD will fund marketing and communications services to improve the Castro CBD's image and visibility, communicate with Castro CBD stakeholders, and to communicate activities taking place within the Castro CBD. Work may include, but is not limited to, the following:

- Data Collection
- Castro CBD Stakeholder and Neighborhood Outreach
- Website & Social Media
- Service Presentations
- General Benefit Fundraising
- Branding
- Media Relations
- Destination Marketing

Administration and Contingency

Administration includes daily oversight and operation of the Castro CBD, adherence to the Management District Plan, and compliance with audit/reporting requirements. Administration also includes fundraising, building and managing relationships with the neighborhood association/ groups, city agencies/departments and elected officials. The Castro CBD, representing the owners, and working closely with the merchants, routinely advocates for the interests of the community regarding city services and funding. Because of these relationships and advocacy work, the Castro/Upper Market has often been chosen to host city funded pilot projects, which benefit the neighborhood. This type of work will continue in the new, renewed Castro CBD.

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. This category can also be used to support renewal expenses.

Budget

BUDGETED ITEMS	FY 2020/21 ESTIMATED BUDGET
Cleaning Services	\$582,425.60
Landscaping	\$2,500.00
Marketing	\$9,000.00
Administration and Contingency	\$272,349.37
Total Estimated Costs (2020/21)	\$866,274.97

DESCRIPTION	AMOUNT
Assessment Revenue	\$819,403.41
Contributions for General Benefit Portion (5.41%) ¹	\$46,871.56
Total Estimated Costs (2020/21)	\$866,274.97

¹ A minimum of 5.41% of the estimated total budget must be funded from sources other than assessments. Refer to the Engineer's Report, attached to this Management District Plan, for a detailed analysis of General Benefits.

Method Financing

Levy of assessments upon real property that benefit from improvements and activities.

Assessments

Annual assessments are based upon an allocation of program costs and a calculation of assessable footage. Four property assessment variables, linear frontage, parcel square footage, and building square footage, and land use type will be used in the calculation. Estimated annual maximum assessment rates for the first year of the district follow:

LAND USE TYPE	ZONE 1		
	RATE PER FRONT FT	RATE PER BLDG SQ FT	RATE PER LOT SQ FT
Non-Residential Property	\$30.23588	\$0.09060	\$0.15079
Residential Property (5+ Units)	\$20.15725	\$0.06040	\$0.10053
Residential Property (1-4 Units)	\$15.11794	\$0.04530	\$0.07540
Non-Profit Property	\$10.07863	\$0.03020	\$0.05026

LAND USE TYPE	ZONE 2		
	RATE PER FRONT FT	RATE PER BLDG SQ FT	RATE PER LOT SQ FT
Non-Residential Property	\$20.15725	\$0.06040	\$0.10053
Residential Property (5+ Units)	\$13.43817	\$0.04027	\$0.06702
Residential Property (1-4 Units)	\$10.07863	\$0.03020	\$0.05026
Non-Profit Property	\$6.71908	\$0.02013	\$0.03351

LAND USE TYPE	ZONE 3		
	RATE PER FRONT FT	RATE PER BLDG SQ FT	RATE PER LOT SQ FT
Non-Residential Property	\$13.43817	\$0.04027	\$0.06702
Residential Property (5+ Units)	\$8.95878	\$0.02685	\$0.04468
Residential Property (1-4 Units)	\$6.71908	\$0.02013	\$0.03351
Non-Profit Property	\$4.47939	\$0.01342	\$0.02234

Benefit Zones

In addition to parcel characteristics and land use types, location also plays a role in determining special benefit. Three distinct areas within the proposed boundary of the District have been identified that will experience the Improvements to differing degrees and therefore will receive different levels of special benefit.

Assessment Increase

Assessment rates may increase by up to 5% per year or by the change in the Consumer Price Index for All Urban Consumers (CPI-U) for the San Francisco-Oakland-Hayward area for February, whichever is less. The determination of annual adjustments in assessments rates will be subject to the approval of the Castro CBD Owners' Association.

City Services

The City and County of San Francisco has established and documented the base level of pre-existing City services. The Castro CBD will not replace any pre-existing general City services.

Collection

District assessments appear as a separate line item on the San Francisco City and County property tax bills.

District Governance

The City may contract with the existing Owners' Association or another non-profit Owners' Association to provide the day-to-day operations and carry out the services as provided for in this Management District Plan.

District Formation

District formation requires submission of favorable petitions signed by property owners representing more than 30% of total assessments to be paid. Petitions are submitted to the San Francisco Board of Supervisors. If the 30% threshold is met, the City will conduct further hearings and mail ballots to all District property owners and the majority of ballots returned, as weighted by assessments to be paid, must be in favor of the District in order for the Board of Supervisors to consider approval.

Duration

The District will have a 15-year life. Assessments would be collected for the first 15 years beginning July 1, 2020 and ending on June 30, 2035. Expenditures of those collected assessments can continue up to 6 months after the end of the assessment collection period (December 31, 2035), at which point the District would then be terminated, if not renewed.

1.1 Goals for the Future

The Castro CBD board of directors looks forward to the renewed CBD and creating a more inviting and thriving neighborhood. One of the biggest challenges and most visible issues is maintaining cleanliness in the public realm. The CBD will maintain a strong commitment and focus on addressing the district's cleanliness.

The Castro CBD's fundraising and advocacy priorities for the renewed CBD will be public safety and economic vitality. The CBD has a strong record in raising outside dollars to supplement property owners' assessment dollars. In 2020, the CBD is expected to raise \$569,000 (51% of the total budget) from city grants, sponsorships and donations.

- A brand new \$75,000 Business Attraction & Retention Grant
- Collaborating with Castro merchants to advocate for public safety and homeless services
- 48 live events over the summer which increases foot traffic in the Castro
- Advocacy and support for the annual Lesbians Who Tech Conference which brings 4000 people and media coverage into the Castro for 3-day period
- Shop local campaign

1.2 Value of the Castro CBD

The Castro CBD maintains a clean and vibrant neighborhood. In fiscal year 2018-19, the Castro CBD collected:

- 128,470 pounds of trash
- 2,259 dirty needles
- 3,082 incidences of human feces
- 13,725 incidences of graffiti were removed

The Public Safety services, primarily funded by city grants, intervened in the following situations:

- 1700 incidences of trespassing/obstructing the sidewalk, warnings issued
- 309 incidences of shoplifting and warnings issued
- 232 incidences of loitering around an ATM, warnings issued
- 215 incidences of aggressive panhandling, warnings issued

The Economic Vitality services, also primarily funded by city grants, include:



COMPASS

Market

NO RIGHT TURN
ON RED

MURCH

The Golden Girls
Live
NOV 29
DEC 22



2

DISTRICT AT A GLANCE

- 2.1 Services and Activities
- 2.2 Annual Total Budget and Assessments
- 2.3 Term

District at a Glance

Property owners established an assessment district in the Castro/Upper Market area for FY 2006/07 with a 15-year term. Based on the success of the prior district, property owners have shown support to renew and expand the Castro CBD, with adjustments to the assessment methodology and boundaries.

2.1 Services and Activities

The services and activities described in this Management District Plan include the provision of the Improvements, as further described in Section 4, herein.

2.2 Annual Total Budget and Assessments

The total proposed annual budget for Fiscal Year 2020/21 is \$866,274.97. Anticipated assessment revenue of \$819,403.41 will provide 94.59% of the annual operating budget. The remaining portion of the annual budget will be generated from sources other than assessments, such as City-contributions, fundraising, grants, donations, or other revenues.

Any surplus monies from the prior assessment district, as of December 31, 2020, to be carried over can only be used to benefit those properties within the prior assessment district. If this is not practical, such surplus monies will be refunded to property owners in the prior assessment district in proportion to how they were assessed in the prior assessment district.

The assessment calculation for each property utilizes a combination of land use, street front footage, building square footage, and lot square footage. Section 6 of this Management District Plan provides a more detailed procedure of the annual assessment calculation.

2.3 Term

If established, assessments would be collected for 15-years (July 1, 2020, through June 30, 2035). Expenditure of those collected assessments can continue for up to six months after the end of the assessment collection period (December 31, 2035), at which point the Castro CBD would sunset if not renewed.





CAFE
DU WORD 2

CLIMBING
GEAR
MOUNTAIN BOATS
SHOES ARCHERY

EDISH AMERICAN HALL

TH



3

BACKGROUND

- 3.1 What is a Community Benefit District (“CBD”)?
- 3.2 Impact of CBD’s in San Francisco
- 3.3 Establishing a CBD
- 3.4 CBD Name Designation
- 3.5 Timeline for Implementation and Completion of the Castro CBD

Background

Cities can establish special assessment districts to provide a constant funding source for various improvements, maintenance, and activities that benefit properties within a defined geographical area. The improvements, maintenance, and activities can include providing enhanced cleaning and maintenance services, improving security, providing for marketing activities to promote and revitalize an area, and other programs found to benefit an area. The ongoing revenue stream for the improvements, maintenance, and activities comes from the annual assessments funded by properties within the special assessment district. The process by which special assessment districts are formed is outlined below.

3.1 What is a Community Benefit District (“CBD”)?

A Community Benefit District is a geographic area that contains all parcels which receive a special benefit from services and other improvements and each parcel is assessed for the cost of these benefits/improvements. The concept of CBDs is similar to that of a condo Home Owners Association (HOA), but for an entire neighborhood. Each parcel in the CBD boundaries is assessed a fee for the services provided by the CBD. CBDs are also known as special assessment districts. These special assessment districts provide for the levy and collection of assessments on properties within a geographically defined area. Assessment revenue collected from the benefitting properties pays the costs associated with the improvements, maintenance, and activities provided to such area. 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”). The City is authorized to levy an assessment 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 Property and Business Improvement District, “PBID Law”).

In San Francisco, an owners’ association administers a PBID or a CBD established under the 1994 Act. The owners’ association is a private, non-profit entity that is under contract with a city to administer or implement the services and activities specified in the management district plan. The owners’ association shall make a recommendation to the Board of Supervisors on the expenditure of revenues derived from the levy of assessments, on the classification of properties applicable, and on the method and basis of levying the assessments. The owners’ association shall also cause to be prepared a report of each fiscal year for which assessments are to be levied and collected.

The Board of Supervisors must authorize the formation and establishment of a CBD and the City will enter into a written agreement with the owners’ association and provide for the levy and collection of the annual assessments.

3.2 Impact of CBDs in San Francisco

In 2012, the city conducted an analysis of Community Benefit Districts. The findings show that community benefit districts have played a significant role in the economic vitality of their neighborhood. Some of the findings were:

- Following service implementation, on average, CBDs outperformed citywide trends on the majority of studied indicators, including public realm cleanliness, public safety, and economic resiliency.
- The diversity of positive outcomes and trends, when aggregated, serve as a clear demonstration that CBD services and investments have a measurable impact on higher-level outcomes.
- On average, CBD maintained streets were found to be cleaner than similar commercial streets located in the same Supervisorial District.
- During the 07/09 recession, CBDs retained more value in their properties, saw less significant reductions in sales tax revenues, and maintained lower commercial vacancy rates.

- CBDs have raised significant revenues from non-assessment sources.
- CBDs leverage significant community leadership to support their work.
- The scale of CBD operations is correlated with the level of improvement.

3.3 Establishing a CBD

The PBID Law or 1994 Act, provides the legal framework for establishing a CBD or a PBID. As part of the formation proceedings, proponents prepare a Management District Plan in accordance with PBID Law. The Management District Plan must contain, but is not limited to, the following required elements:

1. A map of the district in sufficient detail to locate each parcel of property within the district;
2. The name of the proposed district;
3. A description of the boundaries of the district, including the boundaries of any benefit zones, proposed for the establishment or extension of the district in a manner sufficient to identify the lands included. The boundaries of a proposed district shall not overlap with the boundaries of another existing district created pursuant to the PBID Law. The PBID Law does not prohibit the boundaries of a district created pursuant to the PBID Law to overlap with other assessment districts established pursuant to other provisions of law including, but not limited to, the Parking and Business Improvement Area Law of 1989;
4. The improvements and activities proposed for each year of operation of the district and the maximum cost thereof;
5. The total annual amount proposed to be expended for improvements, maintenance and operations;
6. The proposed source or sources of financing, including the proposed method and basis of levying the assessment in sufficient detail to allow each property owner to calculate the amount of the assessment to be levied against his or her property;
7. The time and manner of collecting the assessments;
8. The specific number of years in which assessments will be levied. In a new district, the maximum number of years shall be five. Upon renewal, a district shall have a term not to exceed 15 years;
9. The proposed time for implementation and completion of the management district plan;
10. Any proposed rules and regulations to be applicable to the district.
11. A list of the properties to be assessed, including assessor's parcel numbers for properties to be assessed, and a statement of the method or methods by which the expenses of a district will be imposed upon benefited real property, in proportion to the benefit received by the property, to defray the cost thereof, including operation and maintenance;
12. Any other item or matter required to be incorporated therein by the Board of Supervisors.

3.4 CBD Name Designation

The name designation of this proposed CBD is the "Castro Community Benefit District" (the "Castro CBD")

3.5 Timeline for Implementation and Completion of the Castro CBD

The Castro CBD assessments will be effective beginning July 1, 2020, and ending June 30, 2035. Castro CBD operations will begin January 1, 2021, and end December 31, 2035.





4

DESCRIPTION OF IMPROVEMENTS

- 4.1 Cleaning Services
- 4.2 Landscaping
- 4.3 Marketing
- 4.4 Administration and Contingency

Improvements

The proposed District will fund the following services and activities (the “Improvements”):

- Cleaning Services
- Landscaping
- Marketing
- Administration and Contingency

The Improvements to be funded are those currently desired by District stakeholders and believed to be of benefit to District properties. Every effort will be made to provide the services and activities according to the estimates provided. Below is a description of the anticipated Improvements for the first year of the District.

4.1 Cleaning Services

Cleaning services, including sidewalk sweeping and power washing, will be provided along the frontages of property within the District.

Zone 1 will receive a minimum of sweeping the sidewalks twice a day and power washing sidewalks twice a month, graffiti removal, access to the cleaning dispatch number.

Zone 2 will receive a minimum of sweeping the sidewalks once a day and power washing once a month, graffiti removal, access to the cleaning dispatch number.

Zone 3 will receive a minimum of sweeping once per day and power washing once every two months, graffiti removal, access to the cleaning dispatch number.

Other cleaning services that may be provided include:

- Enhanced trash emptying in the public right-of-way
- Special events cleaning and maintenance services.

4.2 Landscaping

The District will fund the maintenance of landscaping within public plazas which will be done as needed and as approved by the Board of

Directors. As funding allows, new plantings, and sidewalk planters might be considered.

4.3 Marketing

The District will provide marketing and communications services to improve the District’s image and visibility, communicate with District stakeholders, and promote activities taking place within the District. Work may include, but is not limited to, the following:

- Data Collection
- Castro CBD Stakeholder and Neighborhood Outreach
- Website & Social Media
- Service Presentations
- General Benefit Fundraising
- Branding
- Media Relations
- Destination Marketing

4.4 Administration and Contingency

Administration includes daily oversight and operation of the Castro CBD, adherence to the Management District Plan, and compliance with audit/reporting requirements. Administration also includes fundraising, building and managing relationships with the neighborhood association/groups, city agencies/departments and elected officials. The Castro CBD, representing the owners, and working closely with the merchants, routinely advocates for the interests of the community regarding city services and funding. Because of these relationships and advocacy work, the Castro/Upper Market has often been chosen to host city funded pilot projects, which benefit the neighborhood. This type of work will continue in the new, renewed Castro CBD.

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. This category can also be used to support renewal expenses.



Before



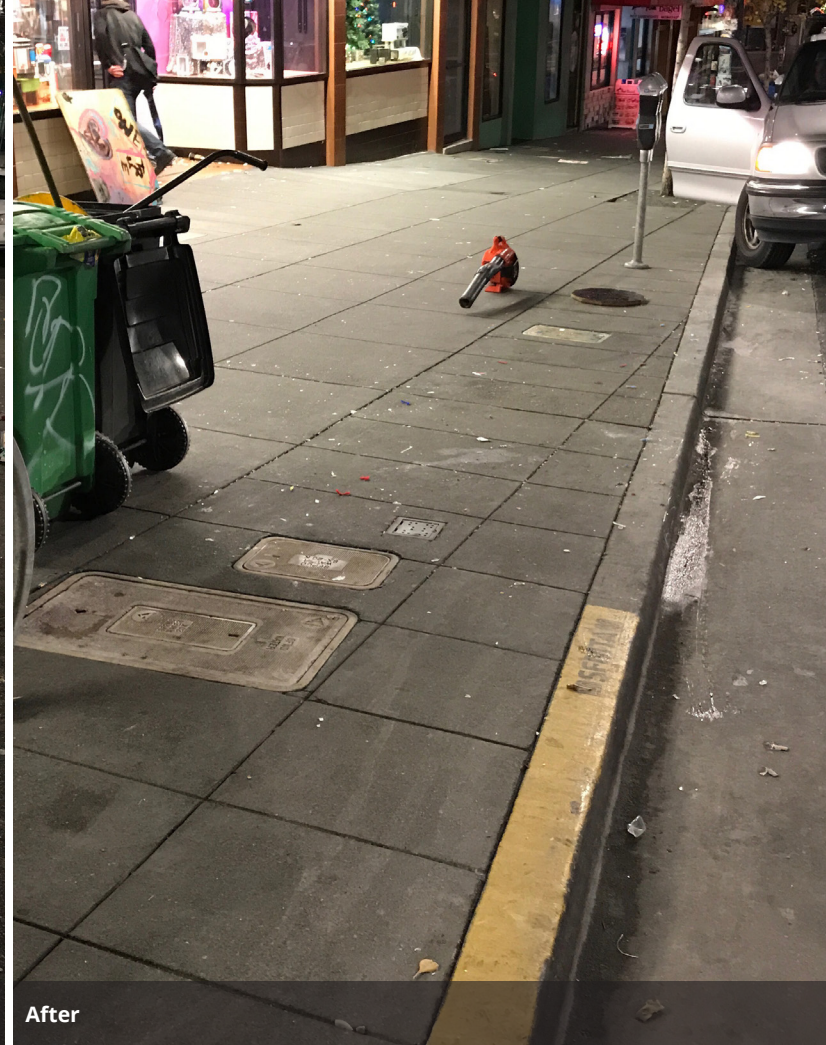
After





5

**ANNUAL AMOUNT
TO BE COLLECTED
AND EXPENDED**



Annual Amount To Be Collected and Expended

The following table is a summary of the estimated annual costs to fund the Improvements for Fiscal Year 2020/21:

BUDGETED ITEMS	FY 2020/21 ESTIMATED BUDGET
Cleaning Services	\$582,425.60
Landscaping	2,500.00
Marketing	9,000.00
Administration and Contingency	272,349.37
Total Estimated Costs (2020/21)	\$866,274.97

The 2021 operating budget will be funded as follows:

DESCRIPTION	AMOUNT
Assessment Revenue	\$819,403.41
Contributions for General Benefit Portion (5.41%) ²	46,871.56
Balance to Be Assessed	\$866,274.97

Each year, beginning with FY 2021/22, the CBD may increase maximum assessment rates by up to 5% per year or by the change in the Consumer Price Index for All Urban Consumers (CPI-U) for the San Francisco-Oakland-Hayward area for February, whichever is less. 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 no event shall the maximum assessment rates decrease. The assessment shall be levied at rates necessary to generate sufficient revenue to meet the estimated costs to fund the Improvements, as long as the actual assessment rates do not exceed the maximum assessment rates for that fiscal year.

²A minimum of 5.41% of the estimated total budget must be funded from sources other than assessments. Refer to the Engineer's Report, attached to this Management District Plan, for a detailed analysis of General Benefits.

Based upon a maximum possible annual assessment increase of 5%, beginning July 1, 2021, the total annual maximum assessment revenue each year for each of the 15-years is described in the following table:

(1) Based upon assigned Special Benefit Points for FY 2020/2021. Property characteristics may change from year-to-year, which can affect the calculation of Special Benefit Points in future years. If the total Special Benefit Points increase in future years due to development, land use classification changes, etc., the maximum assessment revenue may increase accordingly.

YEAR	FISCAL YEAR	TOTAL MAXIMUM ANNUAL ASSESSMENT REVENUE ¹
1	2020/2021	\$819,403.41
2	2021/2022	860,373.58
3	2022/2023	903,392.26
4	2023/2024	948,561.87
5	2024/2025	995,989.96
6	2025/2026	1,045,789.46
7	2026/2027	1,098,078.93
8	2027/2028	1,152,982.88
9	2028/2029	1,210,632.03
10	2029/2030	1,271,163.63
11	2030/2031	1,334,721.81
12	2031/2032	1,401,457.90
13	2032/2033	1,471,530.79
14	2033/2034	1,545,107.33
15	2034/2035	1,622,362.70
	Total	\$17,681,548.54





6

METHOD OF ASSESSMENT

- 6.1 Parcel Characteristics
- 6.2 Land Use Types
- 6.3 Zones of Benefit
- 6.4 Total Special Benefit Points

Method of Assessment

As described in the Introduction, once special benefits are identified, those special benefits must then be assigned based on the estimated proportionate special benefit derived by each parcel. This section describes the assignment of special benefits to each parcel.

6.1 Parcel Characteristics

The following parcel characteristics are used to determine 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. For example, a parcel with a large building 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.

6.1.1 Lot Factor

The average lot size in the proposed Castro CBD is approximately 2,900 square feet. Each parcel's actual lot size was divided by the Castro CBD's average lot size to determine a Lot Factor.

$$\frac{\text{Parcel's Lot Sq Ft}}{\text{Castro CBD's Average Lot Sq Ft (2,900 Sq Ft)}} = \text{Parcel's Lot Factor}$$

6.1.2 Building Factor

The average building size in the proposed Castro CBD is approximately 4,826 square feet. Each parcel's actual building size was divided by the Castro CBD's average building size to determine a Building Factor.

$$\frac{\text{Parcel's Building Sq Ft}}{\text{Castro CBD's Average Building Sq Ft (4,826 Sq Ft)}} = \text{Parcel's Building Factor}$$

6.1.3 Frontage Factor

The average linear frontage in the proposed Castro CBD is approximately 43 feet. Each parcel's actual linear frontage was divided by the Castro CBD's average linear frontage to determine a Frontage Factor.

$$\frac{\text{Parcel's Frontage Ft}}{\text{Castro CBD's Average Frontage Sq Ft (43 Sq Ft)}} = \text{Parcel's Frontage Factor}$$

6.1.4 Parcel Characteristic Factor Weighting

Most of the improvements will be provided in a largely linear fashion. For example, the cleaning services will be performed along a property's 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. Accordingly, a greater weight is allocated to the frontage factor. Since cleaning services along the frontages of parcels within the District comprise over 60% of the assessment budget, and based on the different service levels that the District will provide, the weighting of factors is adjusted to reflect a 60%/40% split between the Frontage Factor and Lot/Building Factors. Lot and Building Factors are assigned equal weight of the 40% allocation. Therefore, the weighting is applied as follows:

FACTOR	WEIGHT
Lot	20%
Building	20%
Frontage	60%

In order to reflect this weighted apportionment in the Special Benefit Point calculations, the Frontage Factor will simply be multiplied by 3. This increases the weight of the Frontage Factor to achieve the weights noted above.

6.2 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. Following the calculation of each parcel characteristic factor, Land Use Factors were assigned. These factors correspond to the special benefits described in Section 5.

Each parcel within the proposed District is assigned a land use type for purposes of determining the special benefits received. Below is a description of the land use types within the proposed District.

Non-Residential Property land use types include parcels used for commercial purposes including, but not limited to, retail, restaurants, parking lots, parking garages, hotels/motels, and hospitals; parcels used as administrative workplaces, such as office buildings; government-owned properties³; and undeveloped property. This category also includes mixed-use parcels that have any type of purpose described above, such as single parcels with ground floor retail and upper floor residential units.

Residential Property (5+ Units) land use types include parcels with stand-alone, for-rent multi-dwelling unit buildings, such as apartments, with five-or-more units.

Residential Property (1-4 Units) land use types include parcels with stand-alone residential dwellings including condominiums and multi-dwelling unit buildings up to four units, such as duplexes, triplexes, and fourplexes.

Non-Profit Property land use types include parcels used for humanitarian assistance, faith-based meetings, or benevolent social organization meetings, and are operated by non-profit entities. If a parcel has a building with at least 80% of the building square footage leased to a non-profit entity, the owner of such property may petition the CBD to be classified in the Non-Profit Property category.

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

6.2.1 Apportioning Aesthetic Benefits

The aesthetic benefits conferred by the Improvements will be enjoyed by all assessable land use types. The benefit of visual appeal is not restricted to any 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.

6.2.2 Apportioning Economic Benefits

The Improvements are designed to engage customers, patrons, tenants, and visitors by attracting them to the area, encouraging them to stay longer, and creating an enjoyable experience such that they wish to return and convey a positive message about the area through referral.

Those land use types interested in attracting customers benefit from increased revenues. The proposed services will create a more aesthetically pleasing environment, which has been shown to *"increase consumer's intentions to spend money"* (Vilnai-Yavetz 2010). In addition, the City's Office of Economic and Workforce Development ("OEWD"), in its 2012 report "Impact Analysis of San Francisco's Property & Business Improvement Districts (CBDs/BIDs)" ("CBD Analysis") found that during the recession of 2007 to 2009, CBDs *"saw less significant reductions in sales tax revenues"* than other areas of the City.

Those land use types interested in attracting tenants benefit from improved economics and lower vacancy rates. The OEWD, in its CBD Analysis, found that CBDs *"maintained lower commercial vacancy rates than what was experienced across San Francisco"* during the recession of 2007 to 2009.

³Government-owned properties in the District include: a public library, a public health clinic, public parks and a recreation facility, entryways to two City-owned parking lots, and a fire station.

The library, health clinic, parks, and recreation facility are all heavily used by the public. Their purpose is to serve the public and to attract as many visitors as possible. These facilities typically draw in more daily visitors than a typical bank or retail store in the District. The entryways to the parking lots are in the middle of the two heaviest commercial blocks in the District and get a lot of foot traffic. These are public serving and public facing facilities, all with the purpose of serving the community and inviting the community in.



Those land use types interested in attracting patrons and visitors benefit from the District being marketed and promoted as a cultural and entertainment destination. This marketing and promotion is designed to increase awareness of the area and highlight events and performances with the ultimate goal of bringing more potential patrons and visitors to the area.

Therefore, all land use types engaged in activities that are concerned with the experience of customers, tenants, patrons, and visitors will receive economic benefit from the cleaning services, landscaping services, and the marketing activities. Appropriately, parcels designated as Non-Residential Property will be assigned two Economic Benefit Points.

Residential Property (5+Units) typically operate more like commercial businesses than residential properties with less than five units, and rely more-heavily on attracting and keeping tenants. As a result, Residential Property (5+Units) receive economic benefits from the cleaning and landscaping services; however, this property type does not receive economic benefits from the marketing activities, which are directed toward non-residential, commercial uses such as retail. Thus, Residential Property (5+Units) will receive only one Economic Benefit Point.

Based on CBD-staff's knowledge of the Castro & Upper Market area, residential properties with less than five units, including condominium units, in the District are typically less concerned with attracting customers and tenants. These types of properties are generally owner-occupied as primary residences or as second residences. However, the CBD estimates that these types of property still receive some ancillary economic benefit from the cleaning services. Therefore, Residential Property (1-4 Units) will be assigned 0.50 Economic Benefit Points.

Non-Profit Property are typically not concerned with attracting customers and tenants, and, as such, no Economic Benefit Points will be assigned to this land use type.



6.2.3. Land Use Factors

The table below summarizes the Land Use Factors for each Land Use Type:

LAND USE TYPE	AESTHETIC BENEFIT POINTS	ECONOMIC BENEFIT POINTS	TOTAL LAND USE FACTOR
Non-Residential Property	1.00	2.00	3.00
Residential Property (5+ Units)	1.00	1.00	2.00
Residential Property (1-4 Units)	1.00	0.50	1.50
Non-Profit Property	1.00	0.00	1.00

6.3 Zones of Benefit

In addition to parcel characteristics and land use types, location also plays a role in determining special benefit. The CBD will provide three different levels of service across three distinct areas within the proposed boundary of the Castro CBD. Therefore, it is important to distinguish the differing improvement levels between the three zones to assign an appropriate Zone Benefit Factor to the parcels within each Zone.

SERVICE/ACTIVITY	ZONE 1 FACTOR	ZONE 2 FACTOR	ZONE 3 FACTOR
Cleaning ¹	2.00	1.00	1.00
Power Washing ²	4.00	2.00	1.00
Marketing ³	1.00	1.00	1.00
Landscaping ⁴	1.00	1.00	0.00
Administration ⁴	1.00	1.00	1.00
Factor Totals	9.00	6.00	4.00
Zone Factors	2.25	1.50	1.00

(1) Planned for two times per day in Zone 1, and one time per day in Zones 2 and 3.

(2) Planned for two times per month in Zone 1, one time per month in Zone 2, and once every two months in Zone 3.

(3) Same throughout the Castro CBD.

(4) Only provided in public plazas adjacent to or within Zones 1 and 2.

Based on this analysis, a Zone Benefit Factor of 2.25 is assigned to parcels in Zone 1, a Zone Benefit Factor of 1.50 is assigned to parcels in Zone 2, and a Zone Benefit Factor of 1.00 is assigned to parcels in Zone 3.

6.3.1 Parcels with Frontage in Two Zones of Benefit

A few parcels in the Castro CBD have linear frontage along two Zones of Benefit. In order to account for this, adjusted Zone Factors must be calculated.

For example, suppose a parcel has 100 frontage feet in Zone 1, and 50 frontage feet in Zone 2, i.e., 2/3 of the frontage is in Zone 1, and 1/3 of the frontage is in Zone 2. The adjusted Zone Factor for this parcel is the weighted average of the two Zone Factors, calculated as follows:

$$\text{Adjusted Zone Factor: } \left(\frac{2}{3} \times 2.25 \right) + \left(\frac{1}{3} \times 1.50 \right) = 2.00$$

The following table shows the adjusted Zone Factors for parcels with frontage in two Zones of Benefit.

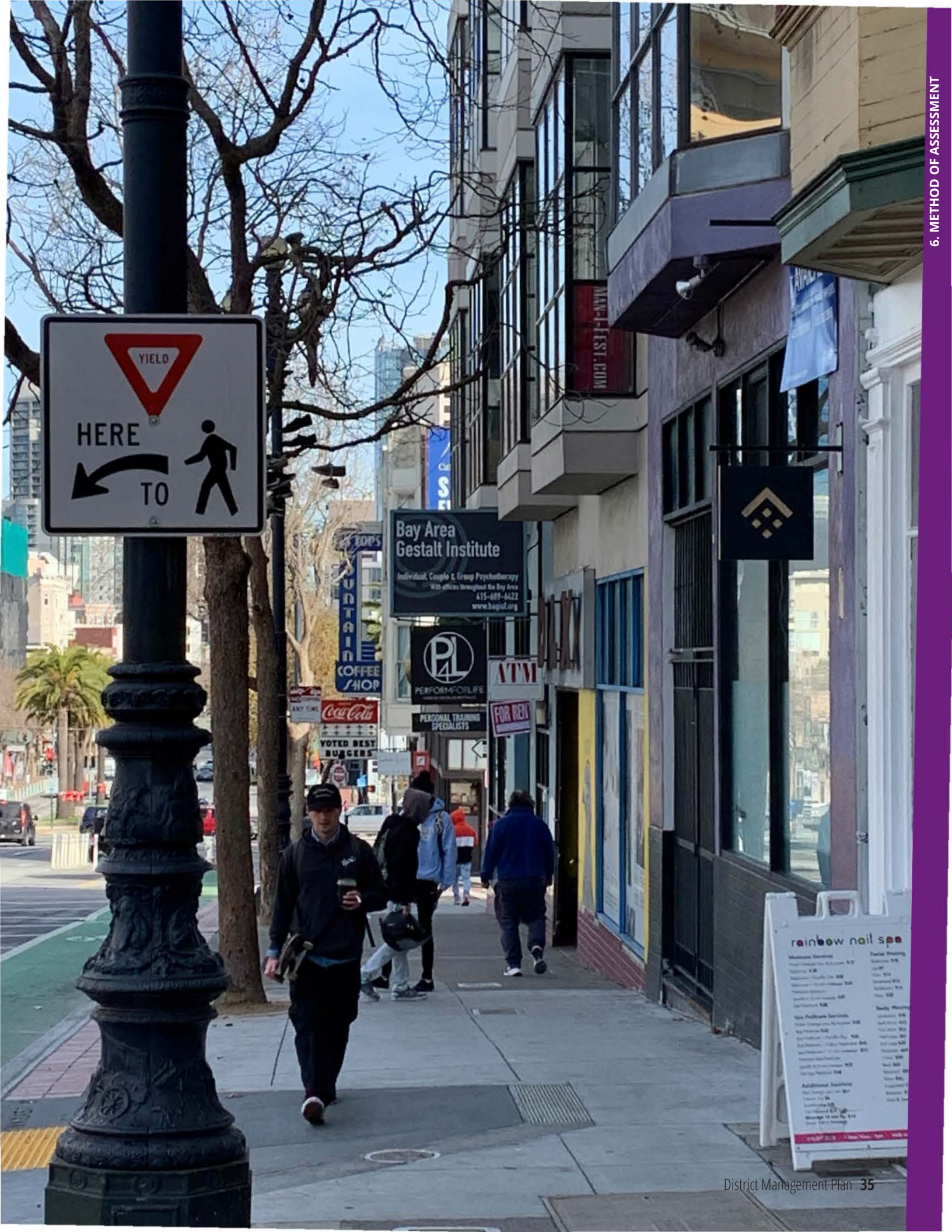
APN	ZONE 1 FRONTAGE	ZONE 2 FRONTAGE	ZONE 3 FRONTAGE	ADJUSTED ZONE FACTOR
3536 -001	0.00	898.67	366.52	1.36
3536 -010	0.00	152.81	50.00	1.38
3536 -012	0.00	127.19	119.05	1.26
3563 -022	21.27	27.96	0.00	1.82
3563 -023	109.67	144.29	0.00	1.82
3563 -036	25.00	65.75	0.00	1.71
3563 -044	75.00	65.75	0.00	1.90

6.4 Total Special Benefit Points

The calculation of Special Benefit Points for each parcel takes into account each component analyzed and described above, Parcel Characteristics, Land Use, and Zone. The formula for determining each parcel's Special Benefit Points is as follows:

$$\left(\begin{array}{c} \text{Lot} \\ \text{Factor} \end{array} + \begin{array}{c} \text{Building} \\ \text{Factor} \end{array} + \begin{array}{c} \text{Frontage} \\ \text{Factor} \end{array} \right) \times \begin{array}{c} \text{Land Use} \\ \text{Factor} \end{array} \times \begin{array}{c} \text{Zone} \\ \text{Factor} \end{array} = \begin{array}{c} \text{Special Benefit} \\ \text{Points} \end{array}$$

The Special Benefit Points were computed for each parcel in the proposed Castro CBD and summed. Based on the most current data available at the time of writing this report, the sum of Special Benefit Points for the entire Castro CBD is 12,649.67. This total was used to determine the 2020/21 Assessment per Special Benefit Point shown in Section 9.



6. METHOD OF ASSESSMENT

District Management Plan 35





7

SEPARATION AND QUANTIFICATION OF GENERAL BENEFITS

- 7.1 Summary
- 7.2 Detailed Analysis

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 Improvements 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” (MPAA), 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 Castro CBD’s general benefit percentage.

7.1 Summary

As detailed below, it is estimated the Improvements will confer 5.41% general benefit.

7.2 Detailed Analysis

The subsections below provide the detailed analysis of two approaches to quantifying general benefits.

7.2.1 Peripheral Parcel Approach

One approach is to define general benefit as the benefit that accrues to properties on the periphery of the District. Parcels with frontage adjacent to or across from District parcels are referred to as peripheral parcels. The Improvements will be provided solely within the District, but for purposes of this analysis, we assume a certain level of benefit will be conferred on peripheral parcels.

Peripheral parcels may receive some ancillary benefit from the adjacent, cleaner streets. Likewise, the marketing activities could draw consumers to the District who might also explore the broader area and patronize businesses on the periphery of the District.

To calculate the benefit accruing to peripheral parcels as a result of the Improvements, the total Benefit Points were recalculated by including peripheral parcels. The following figures represent the adjusted parcel characteristic averages resulting from the inclusion of the peripheral parcels:

- Average lot square footage: 2,633
- Average building square footage: 4,062
- Average linear frontage: 37

The methodology described in Section 6 was applied to all parcels, including the peripheral parcels. This preliminary figure would be an appropriate measure of the benefit conferred to peripheral parcels if they received the full benefit of the Improvements. However, the peripheral parcels do not directly receive any cleaning services, and the promotional efforts are not focused on these parcels. Therefore, it is necessary to reduce the initial figure in order to reflect the reduced benefit.

Because the general benefits are conferred by multiple benefit types, it was necessary to calculate a blended reduction factor in order to estimate the reduced benefit conferred upon peripheral parcels. The table below shows the reduction factors for each benefit type:

BENEFIT TYPE	REDUCTION FACTOR
Improved Aesthetics ¹	0.50
Increased Promotional Activity ¹	0.50
Average Reduction	0.50

(1) Reduction estimated to be half.

Accordingly, the benefit points calculated on the peripheral parcels were reduced by a factor of 0.50.

This resulted in a total of 1,132.81 benefit points for those parcels outside the Castro CBD and a total of 15,902.40 benefit points for all parcels. This equates to approximately 7.12% of the total benefit points assigned to peripheral parcels.

7.2.2 Pedestrian Traffic Approach

Given the observed volume of pedestrian traffic within the District, it was appropriate to also estimate the overall general benefit by analyzing benefits to the general public through a pedestrian traffic analysis.

Benefits to pedestrians who live within the District, work within the District, and to tourists, consumers, and patrons visiting the District are all related to the special benefits conferred by the Improvements and are all related to properties receiving special benefits. This general benefits analysis therefore only focuses on pedestrians passing through the District.

Because the pedestrian traffic generated by and for specially benefiting parcels represents the special benefit itself, the general benefits enjoyed by pass-through pedestrian traffic must be averaged along with the peripheral property approach, which also analyzed overall general benefits.

Both approaches attempt to analyze the overall general benefit, and as such taking two separate approaches to quantifying the same overall general benefit should prevent either approach from skewing the estimate too far one way.

The first step was to estimate pedestrian traffic generated by parcels within the District. To do this, Average Daily Trips (ADT) were computed for each parcel based on the trip generation rates from the Institute for Transportation Engineers (ITE) Trip Generation Manual (9th Edition). The ADT used in this analysis are shown below:

LAND USE TYPE	ADT ⁽¹⁾	ADT PER
Non-Residential	63.00	1,000 sq ft of building
Residential	5.21	dwelling unit
Philanthropic/ Religious/ Charitable	9.88	1,000 sq ft of building

(1) ADT values are detailed in Appendix A

The ADT was computed for each parcel. However, this figure represents vehicle trips, and the goal in this analysis was to estimate pedestrian traffic.

In order to estimate the equivalent pedestrian traffic, an average of 1.54 persons per vehicle (Davis 2019) was multiplied by the total ADT and resulted in a figure of approximately 133,477 for the entire district. For purposes of this analysis, this figure represents the total estimated pedestrian traffic generated by specially benefiting parcels.

The next step was to estimate the total pedestrian traffic in the district, including traffic generated by parcels as well as pedestrian traffic simply passing through the district. To do this, the observed pedestrian traffic on Castro Street between Market Street and 18th Street, and Market Street between Castro Street and Noe Street from a study commissioned by the Planning Department of the City and County of San Francisco was used (Stockman 2008). This study showed an average of 18,564 daily pedestrian trips on Castro Street (between Market Street and 18th Street [approximately 640 feet]), and an average of 9,576 daily pedestrian trips on Market Street (between Castro Street and Noe Street [approximately 830 feet]). The total daily pedestrian count for these two streets was 28,140 over approximately 1,470 feet of street length, or 19.14 pedestrians for every foot of street length. Data was not available for all streets within the District and therefore, the averages were applied throughout the three major streets within the District: Market Street from Collingwood Street in the southwest to Octavia Street in the northeast and McCoppn Street in the southeast; Castro Street from Market Street in the north to 19th Street in the south; and, 18th Street from Diamond Street in the west to Noe Street in the east. It is believed that pedestrian/vehicle traffic from the minor streets within the District will flow into these three major streets.

Those three major streets have a total length of 7,240.40 feet. Multiplying the average daily pedestrians per foot (19.14) by the length of the three major streets within the District (7,240.40) yields an initial estimate of 138,602 total pedestrians.

Therefore, of the total estimated pedestrian trips (138,602), approximately 96.30% (133,477)



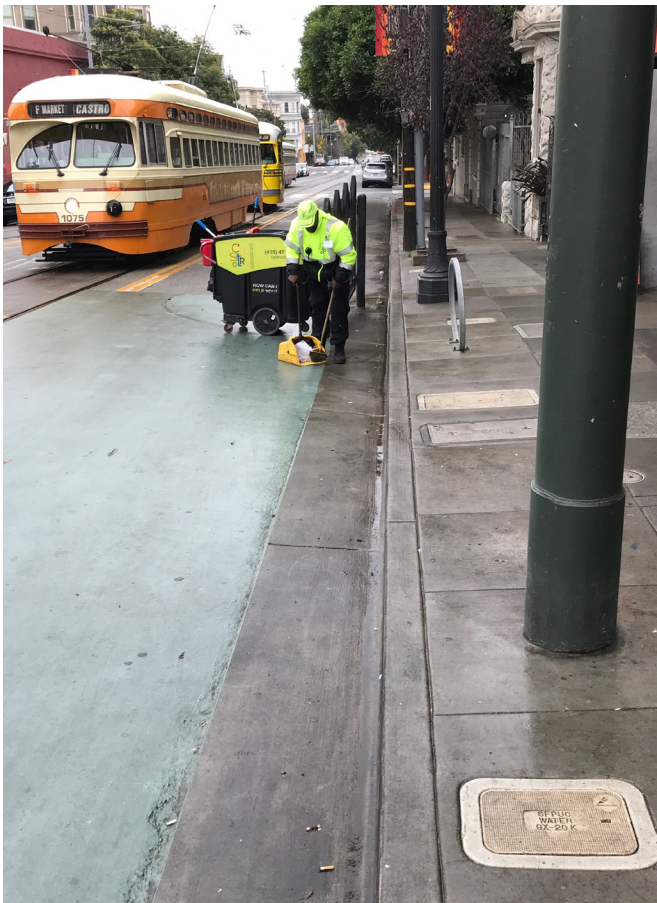
were estimated to be related to District parcels. This leaves an estimated 5,125 pass-through pedestrian trips, which equates to approximately 3.70%. This figure represents the overall general benefits as measured by the pedestrian traffic approach.

7.2.3 Overall General Benefit

As noted earlier, the analyses above represent two approaches to quantifying the overall general benefit within the District. The pedestrians generated by properties within the District are directly linked to the property-related benefits described in this report. Therefore, because these two approaches seek to quantify the same District general benefit, but from two different perspectives, the figures were averaged to determine a single, overall general benefit percentage. The table below presents the overall general benefit calculation:

GENERAL BENEFIT QUANTIFICATION APPROACH	GENERAL BENEFIT PERCENTAGE
Peripheral Parcels	7.12%
Pedestrian Traffic	3.70%
Average, Overall General Benefit	5.41%

Therefore, a minimum of 5.41% of the estimated total budget must be funded from sources other than assessments.









8

BUDGET

8.1 **Balanced to be Assessed**



Budget

The following table is a summary of the estimated annual costs to fund the Improvements for Fiscal Year 2020/21:

BUDGETED ITEMS	FY 2020/21 ESTIMATED BUDGET
Cleaning Services	\$582,425.60
Landscaping	2,500.00
Marketing	9,000.00
Administration and Contingency	272,349.37
Total Estimated Costs (2020/21)	\$866,274.97

8.1 Balance to be Assessed

The total amount to be assessed upon the specially benefitting parcels is the total cost of the Improvements, 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
Assessment Revenue	\$866,274.97
Contributions for General Benefit Portion (5.41%)	(46,871.5)
Balance to Be Assessed	\$819,403.41

Each year as property is developed or with annual increases due to inflation, 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 5.41% in future years. At no time does this imply that additional fundraising, above the general benefit level of 5.41% is prohibited. In fact, additional fundraising is encouraged.





9

ASSESSMENT RATE DEVELOPMENT

- 9.1 Assessment per Special Benefit Point
- 9.2 Assessment per Parcel Characteristic
- 9.3 Number of Years Assessments will be Levied
- 9.4 Method of Collection
- 9.5 Data for Annual Assessment Calculations
- 9.6 Mixed Use
- 9.7 Appeals
- 9.8 Assessor's Parcel Listing

ASSESSMENT RATE DEVELOPMENT

9.1 Assessment per Special Benefit Point

The Assessment per Special Benefit Point was determined by dividing the Balance to Be Assessed (from Section 8.1) by the 2020/21 Total Castro CBD Special Benefit Points (from Section 6.4).

The calculation of the 2020/21 Assessment per Special Benefit Point is shown below:

DESCRIPTION	AMOUNT
Balance to Be Assessed	\$819,403.41
Total Castro CBD Special Benefit Points	12,649.67
Assessment per Special Benefit Point (2020/21)	\$64.78

The Assessment per Special Benefit Point computed above was used to determine the 2020/21 assessment rates per parcel characteristic shown in Section 9.2. 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 Castro CBD budget in effect for such fiscal year.

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

9.2 Assessment per Parcel Characteristic

To assist property owners understand how they would be assessed, we calculate the amount that would be assessed on each parcel, broken down by each of the parcel characteristics discussed in this report. To start, the 2020/21 levy for each parcel characteristic (lot, building, and frontage) can be broken down as follows:

$$\text{Lot Factor} \times \text{Land Use Benefit Points} \times \text{Zone Factor} \times \text{Assessment per Special Benefit Point} = \text{Lot Levy}$$

$$\text{Building Factor} \times \text{Land Use Benefit Points} \times \text{Zone Factor} \times \text{Assessment per Special Benefit Point} = \text{Building Levy}$$

$$\text{Frontage Factor} \times \text{Land Use Benefit Points} \times \text{Zone Factor} \times \text{Assessment per Special Benefit Point} = \text{Frontage Levy}$$

The determination of the 2020/21 value for each component of the assessment is the component's levy divided by the component value.

For example, the total estimated Lot Levy for Non-Residential parcels in Zone 1 is \$63,533.33, and the total Lot Square Footage for those same Non-Residential parcels in Zone 1 is 421,333.88 square feet. Therefore, the equivalent 2020/21 rate per lot square foot for Non-Residential parcels in Zone 1 is \$0.15079.

$$\frac{\text{Lot Levy of Non-Residential Parcels in Zone 1}}{\text{Lot Sq Ft of Non-Residential Parcels in Zone 1}} = \text{Assessment Rate per Lot Sq Ft of Non-Residential Parcels in Zone 1}$$

This same process was used for each component of the assessment and each unique combination of land use and zone. The final, summarized results of these calculations are shown below. The rates below represent the maximum assessment rates for Fiscal Year 2020/21. These rates are subject to annual increase, as described in Section 5.

ZONE 1			
LAND USE TYPE	RATE PER FRONT FT	RATE PER BLDG SQ FT	RATE PER LOT SQ FT
Non-Residential Property	\$30.23588	\$0.09060	\$0.15079
Residential Property (5+ Units)	20.15725	0.06040	0.10053
Residential Property (1-4 Units)	15.11794	0.04530	0.07540
Non-Profit Property	10.07863	0.03020	0.05026

ZONE 2			
LAND USE TYPE	RATE PER FRONT FT	RATE PER BLDG SQ FT	RATE PER LOT SQ FT
Non-Residential Property	\$20.15725	\$0.06040	\$0.10053
Residential Property (5+ Units)	13.43817	0.04027	0.06702
Residential Property (1-4 Units)	10.07863	0.03020	0.05026
Non-Profit Property	6.71908	0.02013	0.03351

ZONE 3			
LAND USE TYPE	RATE PER FRONT FT	RATE PER BLDG SQ FT	RATE PER LOT SQ FT
Non-Residential Property	\$13.43817	\$0.04027	\$0.06702
Residential Property (5+ Units)	8.95878	0.02685	0.04468
Residential Property (1-4 Units)	6.71908	0.02013	0.03351
Non-Profit Property	4.47939	0.01342	0.02234

Depending on the Zone of Benefit and Land Use Type, a parcel's assessment is:

$$\left(\text{Parcel's Frontage Feet} \times \text{Rate per Frontage Foot} \right) + \left(\text{Parcel's Building Square Feet} \times \text{Rate per Building Square Foot} \right) + \left(\text{Parcel's Lot Square Feet} \times \text{Rate per Lot Square Foot} \right)$$

Based on the most recent parcel characteristics, these rates are expected to generate approximately \$819,403.41 in revenue during the first year of levy (2020/21). This assessment revenue will be supplemented by non-assessment funds of \$46,871.56, to meet the total estimated 2020/21 budget of \$866,274.97. Non-assessment funds represent 5.41% 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) may cause changes in the total assessment revenue. The assessment revenue for any given year will be the product of the Castro CBD's parcel characteristics and the budget in effect for such fiscal year. Development within the Castro CBD that increases the overall building square footage, for example, will lead to increased assessment revenue, even if assessment rates are not increased.

9.3 Number of Years Assessments will be Levied

The proposed term for the Castro CBD is 15-years. The assessment will be effective July 1, 2020, through June 30, 2035 (Fiscal Year 2020/21 through Fiscal Year 2034/35). Expenditure of collected assessments may continue for up to six months after June 30, 2035, if the Castro CBD is not renewed. In order to authorize the levy and collection of assessments after Fiscal Year 2034/35, the City and Castro CBD will need to go through the renewal process pursuant to the PBID Law.

9.4 Method of Collection

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

9.5 Data for Annual Assessment Calculations

Each year, as part of the assessment calculation procedures, the Castro CBD shall determine the land use type for each parcel based on the County 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 County 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 County 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.

9.6 Mixed Use

Parcels in the Castro CBD may have multiple land uses and could be categorized as having more than one of the identified land use types. If the Castro CBD is made aware of a parcel with more than one land use type, the following shall apply:

If there are multiple land use types on one parcel, but those land use types all have the same assessment rate, the Castro CBD shall select the most appropriate land use type designation and levy the applicable assessment rate.

If there are multiple land use types on one parcel, and those land use types have different assessment rates, the Castro CBD shall attempt to separate out the land use types by actual building square footage. Castro CBD 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 Castro CBD shall calculate the applicable assessment rates upon the respective land use type.

For example, if a parcel has both Non-Residential and Residential uses, the Non-Residential land use represents 40% of the total building square footage, and the

Residential 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 Residential land use. Those characteristics assigned to the Non-Residential land use shall be used to calculate an assessment at the Non-Residential rate, and those characteristics assigned to the Residential land use shall be used to calculate the remaining portion of the assessment at the Residential rate.

If there are multiple land use types on one parcel, and those land use types have different assessment rates, but data sufficient to delineate the building square footages is not available, the Castro CBD shall choose the most appropriate land use type and the assessment shall be calculated according to those rates.

9.7 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 may submit, in writing, a request for review to the Castro CBD. The property owner shall provide documentation needed to support the request for review. The Castro CBD 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 should continue to pay all amounts owed according to the County's due dates.

If the review results in changes to any parcel characteristics used to compute the assessment, the Castro CBD shall recalculate the assessment. When recalculating the assessments, the assessment rates actually 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 County 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 County'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 Castro CBD.

For example, if a request for review is submitted to the Castro CBD 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 County on the secured property tax roll, the Castro CBD 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 Castro CBD'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.

9.8 Assessor's Parcel Listing

Section 11.2 of this Management District Plan provides a listing of all of the Assessor's Parcels within the Castro CBD, including Site Address, Zone Assignment, Land Use Classification, Street Front Footage, Building Square Footage, Lot Square Footage, Special Benefit Points, and Fiscal Year 2020/21 Assessments.

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10

DISTRICT MANAGEMENT

- 10.1 Castro Community Benefit District
- 10.2 Annual Report by the Association
- 10.3 Public Access
- 10.4 Rules and Regulations
- 10.5 Dissolution

District Management

10.1 Castro Community Benefit District

The Castro CBD is a non-profit organization whose membership consists of the parcel owners assessed under the District, and is the “designated non-profit entity” as outlined in PBID Law. The Castro CBD will administer the assessment through an agreement with the City.

10.2 Annual Report by the Association

The Castro CBD shall make a recommendation to the Board of Supervisors on the expenditure of revenues derived from the levy of assessments, on the classification of properties applicable, and on the method and basis of levying the assessments.

The Castro CBD will recommend members to serve on the board. Board membership will be designed to equitably represent all stakeholders and areas of the District. Stakeholders shall develop an equitable board of directors structure, which represents residential parcel owners, as well as commercial property owners of various sizes.

Each year, the Castro CBD shall prepare a report for each fiscal year, except the first year, for which assessments are levied and collected to pay the costs of the services and activities described in the report. Each annual report must be filed with the Clerk of the Board of Supervisors, per the PBID Law; each report shall contain all of the following information:

1. Any proposed changes in the district boundaries or any benefit zones or any classification of property within the district;
2. The improvements and activities to be provided for that fiscal year;
3. An estimate of the cost of providing the improvements and the activities for that fiscal year;

4. The method and basis of levying the assessment in sufficient detail to allow each real property owner, as appropriate, to estimate the amount of the assessment to be levied against his or her property for that fiscal year;
5. The amount of any surplus or deficit revenues to be carried over from a previous fiscal year; and
6. The amount of any contributions to be made from sources other than assessments levied.

The Board of Supervisors may approve the annual report as filed by the Castro CBD or may modify any particulars contained in the report and approve it as modified. Based on the potential resulting impact to an assessment levy, any changes to the improvements, services, and/or activities may require Board of Supervisors approval.

10.3 Public Access

The Castro CBD is required to comply with specified state open meeting and public records laws, the Ralph M. Brown Act (the “Brown Act”), commencing with Section 54950 of the Government Code, and the California Public Records Act, commencing with Section 6250 of the Government Code. Brown Act compliance is required when Castro CBD business is heard, discussed, or deliberated, and the California Public Records Act compliance is required for all documents relating to Castro CBD business.

10.4 Rules and Regulations

Pursuant to the PBID Law, the Castro CBD may establish rules and regulations that uniquely apply to the Castro CBD. A few initial rules and regulations should be employed in the administration of the Castro CBD:

- Following the formation of the Castro CBD, the Castro CBD should consider developing a policy for competitive bidding as it pertains to contracted services for the Castro CBD. The policy will aim to maximize service quality, efficiency, and cost effectiveness.

- Any stakeholder who serves on the Castro CBD board shall recuse themselves from any vote in which a potential conflict of interest is apparent. Such potential conflicts include, but are not limited to: prioritizing services and/or activities that result in a special benefit to specific property owners, prioritization of services to benefit a particular owner or group of owners, hiring or selecting the relatives of Castro CBD board members.
- As previously noted, meetings of the Castro CBD shall be open to all stakeholders paying into the Castro CBD and are subject to the Brown Act. Regular financial reports shall be submitted to Castro CBD board members and made available upon request by the membership. Sub-committee meetings of the Castro CBD shall be open and encourage participation among various stakeholders, business owners, and community members. The Castro CBD shall retain the right to enter into executive session for reasons including, but not limited to: legal matters, personnel issues, etc.
- The Castro CBD will create a number of policies that will help the board effectively manage the Castro CBD. Such policies may include, but not be limited to: a decision-making policy, use of banner policy, special event underwriters policy, use of logo policy, and an economic hardship policy.

10.5 Dissolution

The Castro CBD, when there is no indebtedness, outstanding and unpaid, incurred to accomplish any of the purposes of the Castro CBD, may be disestablished by resolution by the Board of Supervisors in any of the following circumstance:

- If the Board of Supervisors finds there has been misappropriation of funds, malfeasance, or a violation of law in connection with the management of the Castro CBD, it shall notice a hearing on disestablishment and may disestablish by majority vote.
- During the operation of the Castro CBD, there shall be a 30-day period each year in which assessed property owners may request disestablishment of the Castro CBD. The first such period shall begin one year after the date of establishment of the Castro CBD and shall continue for a 30-day period. The next such 30-day period shall begin two years after the date of the establishment of the Castro CBD. Each successive year of operation of the Castro CBD shall have such a 30-day period. Upon the written petition of the owners of real property in the area who pay more than 30 percent of the assessments levied, the Board of Supervisors shall notice a hearing on disestablishment.
- The Board of Supervisors may also disestablish in the absence of any misappropriation, malfeasance, or a violation of law in connection with the management of the district, and in the absence of a property owner petition during the annual 30-day window. In this instance, the Board of Supervisors must act by a supermajority (8 votes).

The Board of Supervisors shall adopt a resolution of intention to disestablish the Castro CBD prior to the public hearing. The resolution shall state the reason for the disestablishment, shall state the time and place of the public hearing, and shall contain a proposal to dispose of any assets acquired with the revenues of the assessments levied within the Castro CBD. The public hearing shall be held not less than 30-days or more than 60-days after the adoption of the resolution of intention.

Upon the disestablishment of the Castro CBD, any remaining revenues derived from the levy of assessments, or any revenues derived from the sale of assets acquired with the revenues, shall be used for purposes authorized in this management plan or shall be refunded to the property owners using the formula for calculating the assessments as described herein. If the disestablishment occurs before an assessment is levied for the fiscal year, the method and basis that was used to calculate the assessment levied in the immediate prior fiscal year shall be used to calculate the amount of refund.



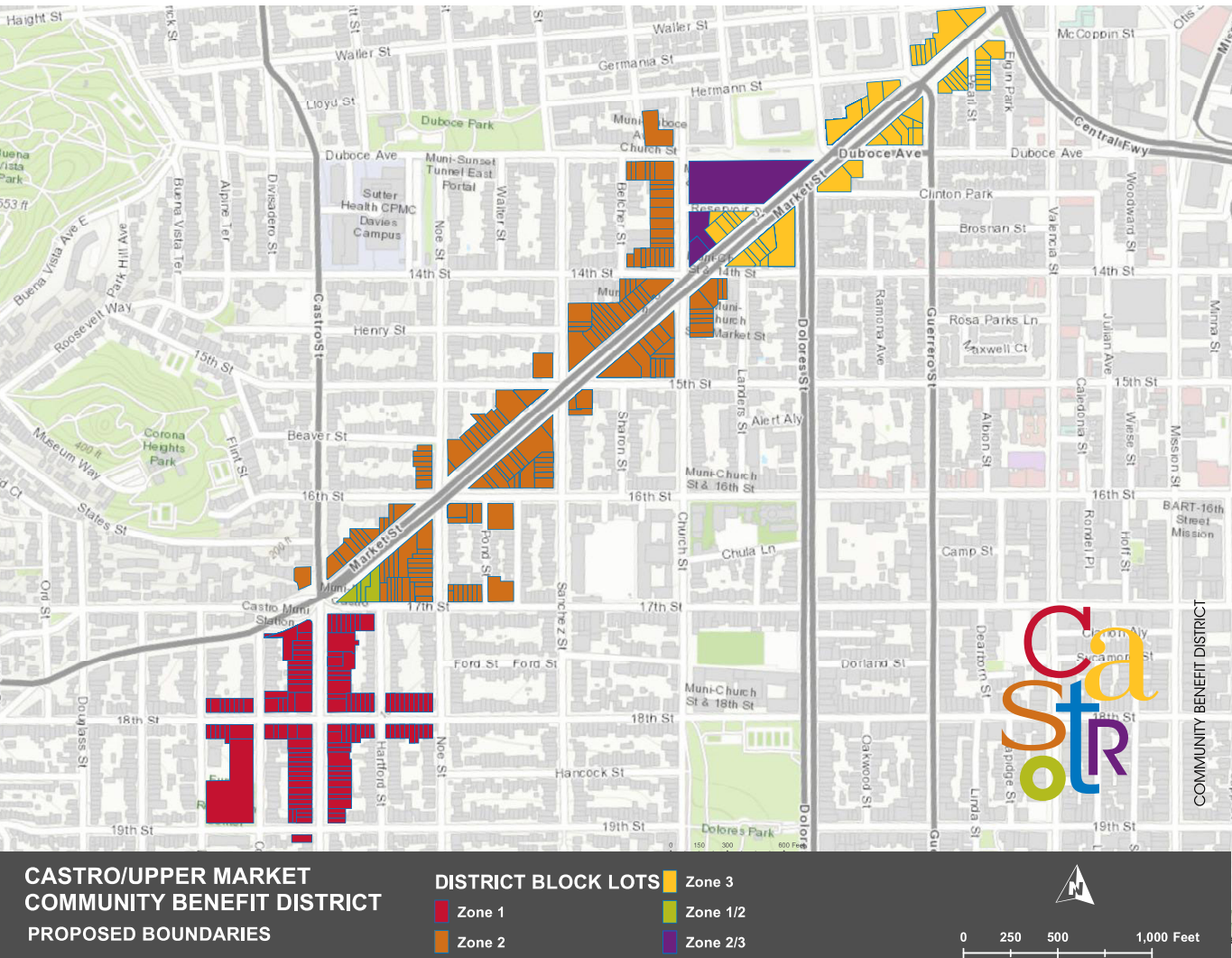


11

APPENDICES

- 11.1 Boundary Map
- 11.2 Assessor's Parcel Listing
- 11.3 Engineer's Report

11.1 Boundary Map



11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
0871 -004	3	Non-Residential Property	9.39	\$608.22
0871 -005	3	Non-Residential Property	18.73	1,213.41
0871 -006	3	Non-Residential Property	10.22	661.71
0871 -007	3	Non-Residential Property	12.08	782.75
0871 -008	3	Residential Property (5+ Units)	23.81	1,542.64
0871 -014	3	Non-Profit Property	34.96	2,264.46
0871 -016	3	Non-Residential Property	171.85	11,132.07
0872 -001	3	Non-Residential Property	83.61	5,416.16
0872 -002	3	Non-Residential Property	57.08	3,697.24
0872 -004	3	Non-Residential Property	15.78	1,022.24
0872 -025	3	Non-Residential Property	3.03	196.50
0872 -026	3	Non-Residential Property	2.16	140.09
0872 -027	3	Non-Residential Property	3.48	225.13
0872 -028	3	Non-Residential Property	0.63	40.79
0872 -029	3	Residential Property (1-4 Units)	0.72	46.35
0872 -030	3	Residential Property (1-4 Units)	0.99	64.22
0872 -031	3	Residential Property (1-4 Units)	0.63	40.79
0872 -032	3	Residential Property (1-4 Units)	0.72	46.35
0872 -033	3	Residential Property (1-4 Units)	0.53	34.18
0872 -034	3	Residential Property (1-4 Units)	0.52	33.55
0872 -035	3	Residential Property (1-4 Units)	0.52	33.71
0872 -036	3	Residential Property (1-4 Units)	0.53	34.45
0872 -037	3	Residential Property (1-4 Units)	0.59	38.01
0872 -038	3	Residential Property (1-4 Units)	0.58	37.80
0872 -039	3	Residential Property (1-4 Units)	0.52	33.50
0872 -040	3	Residential Property (1-4 Units)	0.68	43.83
0872 -041	3	Residential Property (1-4 Units)	0.71	45.93
0872 -042	3	Residential Property (1-4 Units)	0.52	33.66
0872 -043	3	Residential Property (1-4 Units)	0.37	23.75
0872 -044	3	Residential Property (1-4 Units)	0.89	57.57
0872 -045	3	Residential Property (1-4 Units)	0.72	46.35
0872 -046	3	Residential Property (1-4 Units)	0.99	64.12
0872 -047	3	Residential Property (1-4 Units)	0.57	36.70
0872 -048	3	Residential Property (1-4 Units)	0.51	33.19
0872 -049	3	Residential Property (1-4 Units)	0.53	34.18
0872 -050	3	Residential Property (1-4 Units)	0.52	33.55
0872 -051	3	Residential Property (1-4 Units)	0.52	33.71
0872 -052	3	Residential Property (1-4 Units)	0.53	34.45
0872 -053	3	Residential Property (1-4 Units)	0.59	38.01

11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
0872 -054	3	Residential Property (1-4 Units)	0.58	37.80
0872 -055	3	Residential Property (1-4 Units)	0.52	33.50
0872 -056	3	Residential Property (1-4 Units)	0.68	43.83
0872 -057	3	Residential Property (1-4 Units)	0.71	45.93
0872 -058	3	Residential Property (1-4 Units)	0.52	33.66
0872 -059	3	Residential Property (1-4 Units)	0.37	23.75
0872 -060	3	Residential Property (1-4 Units)	0.71	46.19
0872 -061	3	Residential Property (1-4 Units)	0.64	41.37
0872 -062	3	Residential Property (1-4 Units)	0.49	31.72
0872 -063	3	Residential Property (1-4 Units)	0.49	31.46
0872 -064	3	Residential Property (1-4 Units)	0.72	46.35
0872 -065	3	Residential Property (1-4 Units)	0.82	53.42
0872 -066	3	Residential Property (1-4 Units)	0.63	40.79
0872 -067	3	Residential Property (1-4 Units)	0.51	33.24
0872 -068	3	Residential Property (1-4 Units)	0.53	34.18
0872 -069	3	Residential Property (1-4 Units)	0.52	33.55
0872 -070	3	Residential Property (1-4 Units)	0.52	33.61
0872 -071	3	Residential Property (1-4 Units)	0.53	34.45
0872 -072	3	Residential Property (1-4 Units)	0.62	40.16
0872 -073	3	Residential Property (1-4 Units)	0.74	48.23
0872 -074	3	Residential Property (1-4 Units)	0.89	57.78
0872 -075	3	Residential Property (1-4 Units)	0.78	50.49
0872 -076	3	Residential Property (1-4 Units)	0.50	32.30
0872 -077	3	Residential Property (1-4 Units)	0.71	46.19
0872 -078	3	Residential Property (1-4 Units)	0.64	41.21
0872 -079	3	Residential Property (1-4 Units)	0.49	31.72
0872 -080	3	Residential Property (1-4 Units)	0.49	31.46
0872 -081	3	Residential Property (1-4 Units)	0.44	28.52
0872 -082	3	Residential Property (1-4 Units)	0.83	53.74
0872 -083	3	Residential Property (1-4 Units)	0.64	41.31
0872 -084	3	Residential Property (1-4 Units)	0.51	33.34
0872 -085	3	Residential Property (1-4 Units)	0.53	34.18
0872 -086	3	Residential Property (1-4 Units)	0.72	46.35
0872 -087	3	Residential Property (1-4 Units)	0.52	33.71
0872 -088	3	Residential Property (1-4 Units)	0.53	34.50
0872 -089	3	Residential Property (1-4 Units)	0.62	40.26
0872 -090	3	Residential Property (1-4 Units)	0.75	48.44
0872 -091	3	Residential Property (1-4 Units)	0.89	57.93
0872 -092	3	Residential Property (1-4 Units)	0.78	50.49

11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
0872 -093	3	Residential Property (1-4 Units)	0.50	32.30
0872 -094	3	Residential Property (1-4 Units)	0.71	46.19
0872 -095	3	Residential Property (1-4 Units)	0.64	41.26
0872 -096	3	Residential Property (1-4 Units)	0.49	31.77
0872 -097	3	Residential Property (1-4 Units)	0.49	31.46
0872 -098	3	Residential Property (1-4 Units)	0.44	28.52
0872 -099	3	Residential Property (1-4 Units)	0.93	60.29
0872 -100	3	Residential Property (1-4 Units)	0.57	37.22
0872 -101	3	Residential Property (1-4 Units)	0.78	50.23
0872 -102	3	Residential Property (1-4 Units)	0.78	50.80
0872 -103	3	Residential Property (1-4 Units)	0.80	51.90
0872 -104	3	Residential Property (1-4 Units)	0.84	54.21
0872 -105	3	Residential Property (1-4 Units)	0.79	51.48
0872 -106	3	Residential Property (1-4 Units)	0.90	58.04
0872 -107	3	Residential Property (1-4 Units)	0.78	50.49
0872 -108	3	Residential Property (1-4 Units)	0.50	32.30
0872 -109	3	Residential Property (1-4 Units)	0.71	46.19
0872 -110	3	Residential Property (1-4 Units)	0.72	46.35
0872 -111	3	Residential Property (1-4 Units)	0.49	31.77
0872 -112	3	Residential Property (1-4 Units)	0.49	31.46
0872 -113	3	Residential Property (1-4 Units)	0.72	46.35
0872 -114	3	Residential Property (1-4 Units)	0.93	60.40
0872 -115	3	Residential Property (1-4 Units)	0.64	41.58
0872 -116	3	Residential Property (1-4 Units)	0.78	50.44
0872 -117	3	Residential Property (1-4 Units)	0.72	46.35
0872 -118	3	Residential Property (1-4 Units)	0.72	46.35
0872 -119	3	Residential Property (1-4 Units)	0.72	46.35
0872 -120	3	Residential Property (1-4 Units)	0.79	51.48
0872 -121	3	Residential Property (1-4 Units)	0.90	58.04
0872 -122	3	Residential Property (1-4 Units)	0.78	50.49
0872 -123	3	Residential Property (1-4 Units)	0.72	46.35
0872 -124	3	Residential Property (1-4 Units)	0.72	46.35
0872 -125	3	Residential Property (1-4 Units)	0.72	46.35
0872 -126	3	Residential Property (1-4 Units)	0.72	46.35
0872 -127	3	Residential Property (1-4 Units)	0.72	46.35
0872 -128	3	Residential Property (1-4 Units)	0.72	46.35
0872 -129	3	Residential Property (1-4 Units)	0.72	46.35
0872 -130	3	Residential Property (1-4 Units)	0.72	46.35
0872 -131	3	Residential Property (1-4 Units)	0.72	46.35

11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
0872 -132	3	Residential Property (1-4 Units)	0.72	46.35
0872 -133	3	Residential Property (1-4 Units)	0.72	46.35
0872 -134	3	Residential Property (1-4 Units)	0.72	46.35
0872 -135	3	Residential Property (1-4 Units)	0.72	46.35
0872 -136	3	Residential Property (1-4 Units)	0.72	46.35
0872 -137	3	Residential Property (1-4 Units)	0.72	46.35
0872 -138	3	Residential Property (1-4 Units)	0.72	46.35
0872 -139	3	Residential Property (1-4 Units)	0.72	46.35
0872 -140	3	Residential Property (1-4 Units)	0.79	51.22
0872 -141	3	Residential Property (1-4 Units)	0.72	46.35
0872 -142	3	Residential Property (1-4 Units)	0.72	46.35
0872 -143	3	Residential Property (1-4 Units)	0.82	53.21
0874 -003	2	Residential Property (5+ Units)	109.08	7,065.82
2623 -006	2	Non-Residential Property	68.04	4,407.35
2647 -002B	1	Non-Residential Property	31.05	2,011.13
2647 -003	1	Non-Residential Property	27.27	1,766.35
2647 -004	1	Non-Residential Property	22.37	1,449.24
2647 -005	1	Non-Residential Property	24.84	1,609.06
2647 -006	1	Non-Residential Property	29.38	1,903.08
2647 -007	1	Non-Residential Property	26.98	1,747.79
2647 -008	1	Non-Residential Property	26.56	1,720.61
2647 -009	1	Non-Residential Property	25.23	1,634.17
2647 -010	1	Non-Residential Property	26.43	1,711.76
2647 -011	1	Non-Residential Property	26.83	1,737.98
2647 -012	1	Non-Residential Property	50.19	3,251.01
2647 -014	1	Non-Residential Property	20.32	1,315.94
2647 -015	1	Non-Residential Property	21.70	1,405.58
2647 -016	1	Non-Residential Property	93.60	6,062.81
2647 -017	1	Non-Residential Property	28.03	1,815.53
2647 -033	1	Non-Residential Property	135.29	8,763.93
2647 -034	1	Non-Residential Property	26.22	1,698.67
2647 -035	1	Non-Residential Property	81.73	5,293.93
2647 -036	1	Residential Property (1-4 Units)	5.42	350.94
2647 -037	1	Residential Property (1-4 Units)	5.27	341.68
2647 -038	1	Residential Property (1-4 Units)	5.06	328.06
2647 -039	1	Residential Property (1-4 Units)	2.86	185.28
2647 -040	1	Residential Property (1-4 Units)	2.86	185.28
2647 -041	1	Residential Property (1-4 Units)	3.60	233.51
2647 -042	1	Residential Property (1-4 Units)	3.69	239.23

11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
2647 -043	1	Residential Property (1-4 Units)	3.69	239.23
2647 -044	1	Residential Property (1-4 Units)	4.66	301.63
2647 -045	1	Residential Property (1-4 Units)	4.66	301.63
2647 -046	1	Residential Property (1-4 Units)	3.36	217.43
2647 -047	1	Residential Property (1-4 Units)	3.27	211.71
2647 -048	1	Non-Residential Property	39.59	2,564.82
2648 -016	1	Residential Property (1-4 Units)	9.87	639.22
2648 -017	1	Residential Property (1-4 Units)	11.66	755.60
2648 -018	1	Residential Property (1-4 Units)	9.87	639.37
2648 -019	1	Non-Residential Property	19.47	1,261.52
2648 -020	1	Non-Residential Property	17.98	1,164.63
2648 -022A	1	Non-Residential Property	22.39	1,450.58
2648 -043	1	Non-Residential Property	37.07	2,401.08
2648 -052	1	Non-Residential Property	78.31	5,072.96
2694 -001	1	Non-Residential Property	119.04	7,711.12
2694 -002	1	Non-Residential Property	650.92	42,164.21
2694 -035	1	Non-Residential Property	22.03	1,426.78
2694 -036	1	Non-Residential Property	18.77	1,215.64
2694 -037	1	Non-Residential Property	19.46	1,260.61
2694 -038	1	Residential Property (1-4 Units)	9.25	599.50
2694 -039	1	Non-Residential Property	20.47	1,325.86
2695 -001	1	Non-Residential Property	97.90	6,341.52
2695 -002	1	Non-Residential Property	52.47	3,398.61
2695 -003	1	Non-Residential Property	23.22	1,503.82
2695 -004	1	Non-Residential Property	22.85	1,480.14
2695 -005	1	Non-Residential Property	25.11	1,626.56
2695 -006	1	Non-Residential Property	29.90	1,936.70
2695 -007	1	Non-Residential Property	25.22	1,633.39
2695 -008	1	Non-Residential Property	26.31	1,704.06
2695 -009	1	Non-Residential Property	22.14	1,434.30
2695 -010	1	Non-Residential Property	40.90	2,649.67
2695 -011	1	Non-Residential Property	31.04	2,010.63
2695 -012	1	Non-Residential Property	22.86	1,480.51
2695 -013	1	Non-Residential Property	23.93	1,549.88
2695 -013A	1	Non-Residential Property	23.93	1,549.88
2695 -014	1	Non-Residential Property	18.18	1,177.33
2695 -015	1	Residential Property (1-4 Units)	8.69	563.12
2695 -016	1	Non-Residential Property	66.40	4,301.19
2695 -017	1	Residential Property (1-4 Units)	8.43	545.85

11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
2695 -018	1	Residential Property (1-4 Units)	8.46	547.85
2695 -035	1	Non-Residential Property	19.88	1,287.49
2695 -036	1	Non-Residential Property	41.48	2,687.21
2695 -041	1	Non-Residential Property	80.71	5,228.35
2695 -042	1	Non-Residential Property	37.31	2,417.03
2696 -001	1	Non-Residential Property	90.54	5,864.64
3501 -001	3	Non-Residential Property	81.46	5,276.53
3501 -003	3	Non-Residential Property	34.44	2,231.18
3501 -004	3	Non-Residential Property	9.77	632.80
3501 -006	3	Non-Profit Property	15.56	1,008.08
3501 -007	3	Non-Profit Property	16.05	1,039.55
3501 -008	3	Non-Residential Property	27.98	1,812.73
3501 -009	3	Non-Residential Property	8.96	580.70
3501 -011	3	Non-Residential Property	3.33	215.97
3501 -012	3	Residential Property (1-4 Units)	1.04	67.61
3501 -013	3	Residential Property (1-4 Units)	1.08	69.99
3501 -014	3	Residential Property (1-4 Units)	1.08	69.99
3502 -040	3	Non-Residential Property	26.69	1,729.04
3502 -041	3	Non-Residential Property	8.51	551.27
3502 -042	3	Non-Residential Property	10.16	658.08
3502 -043	3	Non-Residential Property	16.19	1,048.80
3502 -044	3	Non-Residential Property	23.78	1,540.34
3502 -062	3	Residential Property (1-4 Units)	5.07	328.57
3502 -063	3	Residential Property (5+ Units)	7.91	512.08
3502 -064	3	Non-Residential Property	8.87	574.62
3502 -065	3	Residential Property (1-4 Units)	4.47	289.32
3502 -066	3	Residential Property (5+ Units)	7.22	467.82
3502 -067	3	Non-Residential Property	10.64	689.53
3502 -068	3	Non-Residential Property	26.09	1,689.72
3502 -070	3	Non-Residential Property	45.15	2,924.64
3502 -114	3	Non-Residential Property	32.12	2,080.33
3502 -115	3	Residential Property (1-4 Units)	2.41	156.02
3502 -116	3	Residential Property (1-4 Units)	2.44	158.36
3502 -117	3	Residential Property (1-4 Units)	2.17	140.37
3534 -057	3	Non-Residential Property	64.30	4,164.89
3534 -058	3	Non-Residential Property	44.68	2,894.51
3535 -008	3	Non-Residential Property	9.35	605.85
3535 -012	3	Non-Residential Property	16.63	1,076.96
3535 -013	3	Residential Property (5+ Units)	54.10	3,504.21

11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
3535 -014	3	Residential Property (1-4 Units)	6.53	423.04
3535 -015	3	Non-Residential Property	19.92	1,290.49
3535 -016	3	Non-Residential Property	11.67	755.87
3535 -017	3	Residential Property (1-4 Units)	1.16	75.44
3535 -018	3	Residential Property (1-4 Units)	1.38	89.57
3535 -019	3	Residential Property (1-4 Units)	1.17	75.66
3535 -020	3	Residential Property (1-4 Units)	1.32	85.72
3535 -021	3	Residential Property (1-4 Units)	1.22	78.84
3535 -022	3	Residential Property (1-4 Units)	1.40	90.93
3535 -023	3	Residential Property (1-4 Units)	1.22	78.84
3535 -024	3	Residential Property (1-4 Units)	1.40	90.93
3535 -025	3	Residential Property (1-4 Units)	1.18	76.57
3535 -026	3	Residential Property (1-4 Units)	1.40	90.63
3535 -027	3	Residential Property (1-4 Units)	0.98	63.49
3535 -028	3	Residential Property (1-4 Units)	1.03	66.97
3535 -042	3	Residential Property (5+ Units)	81.67	5,290.29
3535 -043	3	Non-Residential Property	56.28	3,645.81
3535 -044	3	Non-Residential Property	38.29	2,480.29
3535 -045	3	Residential Property (5+ Units)	26.47	1,714.86
3536 -001	2/3	Non-Residential Property	588.86	38,144.10
3536 -002	3	Non-Residential Property	21.39	1,385.72
3536 -003	3	Non-Residential Property	9.00	583.22
3536 -004	3	Non-Residential Property	7.77	503.16
3536 -005	3	Non-Residential Property	15.54	1,006.73
3536 -007	3	Non-Residential Property	23.32	1,510.50
3536 -010	2/3	Non-Residential Property	79.71	5,163.13
3536 -012	2/3	Non-Residential Property	74.38	4,818.14
3536 -013	3	Non-Residential Property	3.48	225.72
3537 -001	2	Non-Residential Property	96.40	6,244.49
3537 -005	2	Residential Property (5+ Units)	11.23	727.67
3537 -006	2	Residential Property (1-4 Units)	7.41	480.06
3537 -007	2	Non-Residential Property	30.58	1,980.77
3537 -009	2	Non-Residential Property	32.96	2,134.98
3537 -010	2	Non-Profit Property	11.28	730.52
3537 -013	2	Non-Residential Property	29.23	1,893.38
3537 -014	2	Non-Residential Property	15.13	980.06
3537 -015	2	Non-Residential Property	17.76	1,150.42
3537 -016	2	Non-Residential Property	44.22	2,864.52
3537 -017	2	Non-Residential Property	15.48	1,002.42

11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
3537 -018	2	Non-Residential Property	17.16	1,111.73
3537 -019	2	Non-Residential Property	16.84	1,091.09
3537 -020	2	Non-Residential Property	18.49	1,197.76
3537 -021	2	Residential Property (5+ Units)	12.23	792.15
3537 -023	2	Non-Residential Property	23.96	1,552.17
3537 -024	2	Non-Residential Property	23.34	1,512.01
3537 -085	2	Residential Property (1-4 Units)	23.01	1,490.44
3537 -086	2	Non-Residential Property	14.87	963.52
3537 -087	2	Non-Residential Property	30.49	1,974.90
3537 -088	2	Residential Property (1-4 Units)	7.68	497.22
3537 -091	2	Non-Residential Property	31.76	2,057.39
3537 -101	2	Non-Residential Property	4.60	298.15
3537 -102	2	Residential Property (1-4 Units)	1.07	69.61
3537 -103	2	Residential Property (1-4 Units)	1.02	66.33
3537 -104	2	Residential Property (1-4 Units)	1.07	69.61
3537 -105	2	Residential Property (1-4 Units)	1.02	66.33
3537 -106	2	Residential Property (1-4 Units)	1.07	69.61
3537 -107	2	Residential Property (1-4 Units)	1.02	66.33
3537 -129	2	Residential Property (1-4 Units)	3.32	214.84
3537 -130	2	Residential Property (1-4 Units)	3.69	238.81
3541 -010	2	Non-Residential Property	99.45	6,441.85
3542 -004	2	Non-Residential Property	18.65	1,208.27
3542 -005	2	Non-Residential Property	16.28	1,054.61
3542 -006	2	Non-Residential Property	34.97	2,264.93
3542 -007	2	Non-Residential Property	16.07	1,040.65
3542 -008	2	Non-Residential Property	13.87	898.71
3542 -009	2	Non-Residential Property	25.34	1,641.49
3542 -011	2	Non-Residential Property	18.42	1,192.96
3542 -013	2	Residential Property (5+ Units)	13.78	892.35
3542 -014	2	Non-Residential Property	28.88	1,870.44
3542 -015	2	Non-Residential Property	22.98	1,488.82
3542 -016	2	Non-Residential Property	14.07	911.17
3542 -024A	2	Residential Property (1-4 Units)	7.90	511.62
3542 -025	2	Non-Residential Property	62.02	4,017.15
3542 -036	2	Non-Residential Property	13.89	899.52
3542 -037	2	Residential Property (5+ Units)	10.96	710.18
3542 -038	2	Residential Property (5+ Units)	10.77	697.64
3542 -038A	2	Non-Residential Property	21.87	1,416.40
3542 -040	2	Non-Residential Property	3.96	256.36

11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
3542 -041	2	Non-Residential Property	163.32	10,579.08
3542 -049	2	Residential Property (1-4 Units)	3.37	218.26
3542 -050	2	Residential Property (1-4 Units)	3.72	241.16
3542 -061	2	Non-Residential Property	254.32	16,474.12
3542 -062	2	Non-Residential Property	40.34	2,613.14
3542 -063	2	Residential Property (1-4 Units)	2.04	131.99
3542 -064	2	Residential Property (1-4 Units)	2.31	149.56
3542 -065	2	Residential Property (1-4 Units)	2.36	152.56
3542 -066	2	Residential Property (1-4 Units)	1.81	117.53
3542 -067	2	Residential Property (1-4 Units)	0.96	62.46
3542 -068	2	Residential Property (1-4 Units)	0.75	48.75
3543 -001	2	Non-Residential Property	103.58	6,709.43
3543 -003	2	Non-Residential Property	36.74	2,379.61
3543 -003A	2	Non-Residential Property	36.00	2,331.75
3543 -003B	2	Non-Residential Property	24.16	1,564.75
3543 -004	2	Non-Residential Property	18.26	1,182.71
3543 -005	2	Non-Residential Property	64.82	4,198.81
3543 -006	2	Residential Property (1-4 Units)	6.82	442.00
3543 -007	2	Residential Property (5+ Units)	11.42	739.68
3543 -010	2	Non-Residential Property	80.31	5,202.22
3543 -012	2	Non-Residential Property	31.36	2,031.68
3543 -013	2	Residential Property (1-4 Units)	2.98	193.11
3543 -014	2	Residential Property (1-4 Units)	3.02	195.43
3543 -015	2	Residential Property (1-4 Units)	1.89	122.58
3543 -025	2	Non-Residential Property	183.88	11,910.92
3543 -026	2	Non-Residential Property	29.71	1,924.45
3543 -027	2	Non-Residential Property	11.45	741.64
3543 -028	2	Non-Residential Property	2.36	153.19
3544 -059	2	Non-Residential Property	14.40	932.70
3544 -060	2	Non-Residential Property	35.34	2,289.24
3544 -062	2	Non-Residential Property	15.22	986.00
3544 -063	2	Non-Residential Property	17.12	1,108.98
3544 -064	2	Non-Residential Property	17.55	1,137.11
3544 -065	2	Non-Residential Property	72.97	4,726.53
3544 -067	2	Non-Residential Property	81.60	5,285.61
3544 -070	2	Non-Residential Property	16.41	1,063.07
3544 -071	2	Non-Residential Property	14.67	950.22
3558 -035A	2	Non-Residential Property	17.35	1,123.76
3558 -036	2	Non-Residential Property	38.44	2,490.14

11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
3558 -137	2	Non-Residential Property	20.07	1,299.93
3558 -138	2	Residential Property (1-4 Units)	1.25	81.22
3558 -139	2	Residential Property (1-4 Units)	1.31	85.04
3558 -140	2	Residential Property (1-4 Units)	1.33	86.08
3558 -141	2	Residential Property (1-4 Units)	1.22	78.75
3558 -142	2	Residential Property (1-4 Units)	1.21	78.35
3558 -143	2	Residential Property (1-4 Units)	0.96	62.01
3558 -144	2	Residential Property (1-4 Units)	0.95	61.37
3558 -145	2	Residential Property (1-4 Units)	1.22	78.90
3558 -146	2	Residential Property (1-4 Units)	1.32	85.52
3558 -147	2	Non-Residential Property	4.99	323.11
3558 -148	2	Non-Residential Property	4.05	262.06
3558 -149	2	Non-Residential Property	4.73	306.69
3558 -150	2	Non-Residential Property	5.58	361.53
3558 -151	2	Non-Residential Property	4.39	284.53
3558 -152	2	Non-Residential Property	4.53	293.30
3559 -001	2	Non-Residential Property	75.71	4,904.09
3559 -002	2	Non-Residential Property	161.59	10,467.09
3559 -005	2	Residential Property (1-4 Units)	8.31	538.20
3559 -006	2	Residential Property (5+ Units)	11.57	749.66
3559 -008	2	Non-Residential Property	63.37	4,104.97
3559 -009	2	Non-Residential Property	46.02	2,981.09
3559 -011A	2	Non-Residential Property	2.45	158.49
3559 -012	2	Non-Residential Property	12.42	804.56
3559 -012A	2	Residential Property (5+ Units)	9.01	583.58
3559 -013	2	Non-Residential Property	65.19	4,222.57
3559 -013A	2	Non-Residential Property	26.94	1,745.26
3559 -014	2	Non-Residential Property	86.63	5,611.90
3559 -015	2	Non-Residential Property	9.90	641.21
3559 -016	2	Non-Residential Property	20.88	1,352.71
3559 -017	2	Non-Residential Property	36.52	2,365.39
3559 -018	2	Non-Residential Property	16.30	1,055.98
3559 -019	2	Non-Residential Property	17.43	1,129.01
3559 -020	2	Residential Property (1-4 Units)	2.71	175.77
3559 -021	2	Residential Property (1-4 Units)	2.94	190.56
3559 -022	2	Residential Property (1-4 Units)	2.71	175.77
3559 -023	2	Residential Property (1-4 Units)	2.66	172.12
3559 -024	2	Residential Property (1-4 Units)	2.64	171.11
3559 -025	2	Residential Property (1-4 Units)	2.67	173.23

11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
3559 -026	2	Residential Property (1-4 Units)	3.12	202.39
3559 -027	2	Residential Property (1-4 Units)	2.93	189.47
3559 -028	2	Residential Property (1-4 Units)	2.64	170.91
3560 -005	2	Non-Residential Property	11.65	754.75
3560 -006	2	Non-Residential Property	24.48	1,585.79
3560 -007	2	Non-Residential Property	19.79	1,281.92
3560 -008	2	Non-Residential Property	21.63	1,401.44
3560 -009	2	Non-Residential Property	17.99	1,165.35
3560 -010	2	Non-Residential Property	25.02	1,620.76
3560 -011	2	Non-Residential Property	26.74	1,731.86
3560 -012	2	Non-Residential Property	18.61	1,205.58
3560 -013	2	Non-Residential Property	116.25	7,530.47
3560 -015	2	Non-Residential Property	51.20	3,316.53
3560 -031	2	Non-Residential Property	86.62	5,610.70
3560 -053	2	Non-Residential Property	15.26	988.45
3560 -054	2	Non-Residential Property	10.42	675.19
3560 -055	2	Residential Property (1-4 Units)	3.08	199.55
3560 -056	2	Residential Property (1-4 Units)	2.21	143.11
3560 -057	2	Residential Property (1-4 Units)	2.76	178.94
3560 -058	2	Residential Property (1-4 Units)	2.21	143.45
3560 -059	2	Residential Property (1-4 Units)	2.92	189.24
3560 -060	2	Residential Property (1-4 Units)	2.28	147.51
3560 -061	2	Residential Property (1-4 Units)	3.08	199.55
3560 -062	2	Residential Property (1-4 Units)	2.21	143.11
3560 -063	2	Residential Property (1-4 Units)	2.76	178.94
3560 -064	2	Residential Property (1-4 Units)	2.21	143.45
3560 -065	2	Residential Property (1-4 Units)	2.92	189.24
3560 -066	2	Residential Property (1-4 Units)	2.28	147.51
3560 -067	2	Residential Property (1-4 Units)	3.02	195.49
3560 -068	2	Residential Property (1-4 Units)	2.15	139.06
3560 -069	2	Residential Property (1-4 Units)	2.76	178.94
3560 -070	2	Residential Property (1-4 Units)	2.15	139.40
3560 -071	2	Residential Property (1-4 Units)	2.85	184.34
3560 -072	2	Residential Property (1-4 Units)	2.23	144.30
3560 -073	2	Residential Property (1-4 Units)	2.92	189.07
3560 -074	2	Residential Property (1-4 Units)	2.05	132.81
3560 -075	2	Residential Property (1-4 Units)	2.06	133.31
3560 -076	2	Residential Property (1-4 Units)	2.13	138.21
3561 -008	2	Non-Residential Property	38.68	2,505.39

11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
3561 -009	2	Non-Residential Property	15.54	1,006.77
3561 -010	2	Non-Residential Property	17.40	1,127.09
3561 -011	2	Non-Residential Property	15.38	996.56
3561 -012	2	Non-Residential Property	12.20	790.14
3561 -013	2	Non-Residential Property	12.76	826.86
3561 -014	2	Non-Residential Property	13.19	854.24
3561 -015	2	Non-Residential Property	52.45	3,397.71
3562 -001	2	Non-Residential Property	115.94	7,510.19
3562 -003	2	Non-Residential Property	15.77	1,021.33
3562 -004	2	Non-Residential Property	29.37	1,902.38
3562 -006	2	Non-Residential Property	16.96	1,098.93
3562 -007	2	Non-Residential Property	24.24	1,569.86
3562 -008	2	Non-Residential Property	14.65	948.76
3562 -009	2	Non-Residential Property	22.06	1,429.30
3562 -010	2	Non-Residential Property	16.34	1,058.64
3562 -011	2	Non-Residential Property	20.80	1,347.29
3562 -014	2	Non-Residential Property	17.55	1,136.99
3562 -015	2	Non-Residential Property	93.72	6,070.85
3562 -035	2	Non-Residential Property	31.75	2,056.40
3563 -003	2	Residential Property (5+ Units)	10.16	657.84
3563 -004	2	Residential Property (1-4 Units)	7.00	453.13
3563 -005	2	Residential Property (1-4 Units)	7.61	492.65
3563 -006	2	Residential Property (5+ Units)	13.02	843.63
3563 -007	2	Residential Property (1-4 Units)	7.84	507.93
3563 -008	2	Residential Property (5+ Units)	11.16	722.83
3563 -009	2	Residential Property (1-4 Units)	7.30	472.62
3563 -010	2	Residential Property (1-4 Units)	7.44	482.25
3563 -011	2	Residential Property (5+ Units)	20.15	1,305.45
3563 -014	2	Residential Property (1-4 Units)	11.59	750.78
3563 -015A	2	Residential Property (1-4 Units)	4.59	297.37
3563 -015B	2	Residential Property (1-4 Units)	6.00	388.67
3563 -016	2	Residential Property (1-4 Units)	6.11	395.96
3563 -017	2	Residential Property (5+ Units)	16.79	1,087.32
3563 -022	1/2	Non-Residential Property	24.61	1,594.25
3563 -023	1/2	Non-Residential Property	105.79	6,852.68
3563 -026	2	Non-Residential Property	17.19	1,113.78
3563 -027	2	Non-Residential Property	20.31	1,315.49
3563 -028	2	Non-Residential Property	23.36	1,512.95
3563 -029	2	Non-Residential Property	23.47	1,520.08

11.2 Assessor's Parcel Listing

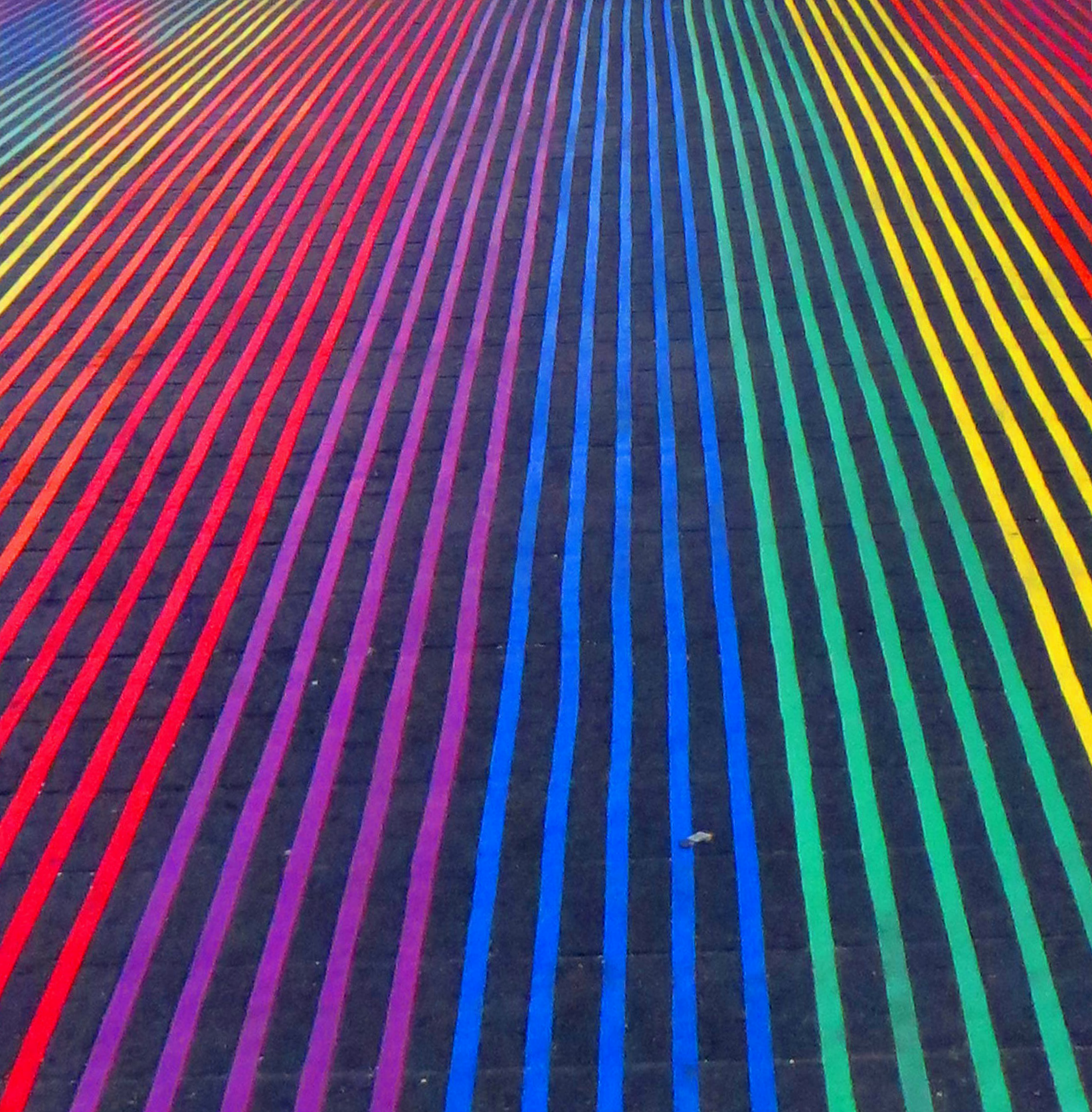
APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
3563 -030	2	Non-Residential Property	75.46	4,887.83
3563 -034	2	Non-Residential Property	113.43	7,347.81
3563 -036	1/2	Non-Residential Property	48.65	3,151.40
3563 -037	2	Residential Property (1-4 Units)	9.19	595.33
3563 -038	2	Non-Residential Property	15.22	986.00
3563 -039	2	Residential Property (1-4 Units)	6.12	396.14
3563 -040	2	Residential Property (1-4 Units)	3.98	258.04
3563 -041	2	Residential Property (1-4 Units)	3.64	236.06
3563 -042	2	Residential Property (1-4 Units)	3.59	232.67
3563 -043	2	Residential Property (1-4 Units)	3.59	232.67
3563 -044	1/2	Non-Residential Property	89.45	5,794.15
3564 -049	2	Non-Residential Property	157.30	10,189.29
3564 -074	2	Non-Residential Property	15.17	982.72
3564 -075	2	Residential Property (1-4 Units)	6.77	438.65
3564 -076	2	Residential Property (1-4 Units)	6.29	407.34
3564 -077	2	Residential Property (1-4 Units)	7.13	462.06
3564 -078	2	Non-Residential Property	14.26	923.95
3564 -079	2	Residential Property (1-4 Units)	7.01	454.33
3564 -080	2	Residential Property (5+ Units)	23.12	1,497.70
3564 -080A	2	Residential Property (1-4 Units)	7.42	480.52
3564 -090	2	Non-Residential Property	18.97	1,228.81
3564 -092	2	Non-Residential Property	16.11	1,043.48
3564 -093	2	Residential Property (5+ Units)	20.79	1,346.69
3564 -095	2	Non-Residential Property	165.55	10,723.51
3564 -162	2	Non-Residential Property	19.67	1,274.45
3564 -163	2	Residential Property (1-4 Units)	1.34	86.71
3564 -164	2	Residential Property (1-4 Units)	1.31	84.95
3564 -165	2	Residential Property (1-4 Units)	1.62	104.73
3564 -166	2	Residential Property (1-4 Units)	1.52	98.18
3564 -167	2	Residential Property (1-4 Units)	1.61	104.61
3564 -168	2	Residential Property (1-4 Units)	1.34	86.84
3564 -169	2	Residential Property (1-4 Units)	1.38	89.61
3564 -170	2	Residential Property (1-4 Units)	1.86	120.61
3564 -171	2	Residential Property (1-4 Units)	1.56	101.08
3564 -172	2	Residential Property (1-4 Units)	1.91	123.51
3564 -173	2	Residential Property (1-4 Units)	1.35	87.21
3564 -174	2	Residential Property (1-4 Units)	1.89	122.63
3564 -175	2	Residential Property (1-4 Units)	1.90	123.13
3564 -176	2	Residential Property (1-4 Units)	2.68	173.80

11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
3564 -177	2	Residential Property (1-4 Units)	1.34	87.09
3564 -178	2	Residential Property (1-4 Units)	1.86	120.49
3564 -179	2	Residential Property (1-4 Units)	3.14	203.17
3564 -180	2	Residential Property (1-4 Units)	1.85	119.86
3582 -015	1	Residential Property (1-4 Units)	35.70	2,312.26
3582 -016	1	Residential Property (1-4 Units)	11.00	712.49
3582 -017	1	Residential Property (1-4 Units)	10.35	670.39
3582 -018	1	Residential Property (1-4 Units)	10.27	665.38
3582 -019	1	Residential Property (1-4 Units)	9.62	623.41
3582 -020	1	Residential Property (1-4 Units)	10.25	663.75
3582 -021	1	Residential Property (1-4 Units)	9.80	634.98
3582 -022	1	Residential Property (1-4 Units)	9.97	645.66
3582 -024	1	Residential Property (1-4 Units)	35.54	2,302.10
3582 -052	1	Non-Residential Property	22.22	1,439.09
3582 -053	1	Non-Residential Property	24.25	1,570.65
3582 -054	1	Non-Residential Property	21.36	1,383.40
3582 -055	1	Non-Residential Property	24.03	1,556.33
3582 -056	1	Non-Residential Property	23.04	1,492.27
3582 -057	1	Non-Residential Property	127.80	8,278.73
3582 -058	1	Non-Residential Property	21.25	1,376.38
3582 -061	1	Non-Residential Property	23.96	1,551.85
3582 -062	1	Non-Residential Property	26.72	1,730.52
3582 -066	1	Non-Residential Property	20.82	1,348.36
3582 -071	1	Non-Residential Property	71.10	4,605.47
3582 -072	1	Non-Residential Property	24.03	1,556.42
3582 -073	1	Non-Residential Property	23.07	1,494.54
3582 -074	1	Non-Residential Property	25.56	1,655.45
3582 -075	1	Non-Residential Property	21.70	1,405.75
3582 -076	1	Non-Residential Property	18.64	1,207.51
3582 -077	1	Residential Property (5+ Units)	17.26	1,117.82
3582 -077A	1	Residential Property (5+ Units)	80.15	5,191.54
3582 -085	1	Non-Residential Property	113.73	7,366.95
3582 -087	1	Non-Residential Property	31.30	2,027.52
3582 -103	1	Non-Residential Property	74.13	4,801.84
3582 -104	1	Non-Residential Property	16.64	1,078.17
3582 -105	1	Non-Residential Property	8.58	556.04
3582 -106	1	Non-Residential Property	10.95	709.29
3582 -111	1	Non-Residential Property	20.41	1,321.78
3582 -112	1	Residential Property (1-4 Units)	12.24	792.67
3582 -113	1	Residential Property (1-4 Units)	12.83	831.25

11.2 Assessor's Parcel Listing

APN	ZONE	LAND USE TYPE	SPECIAL BENEFIT POINTS	ASSESSMENT 2020/21
3582 -114	1	Residential Property (1-4 Units)	5.74	372.12
3582 -115	1	Residential Property (1-4 Units)	5.37	347.67
3583 -001	1	Non-Residential Property	55.49	3,594.50
3583 -056	1	Non-Residential Property	23.32	1,510.27
3583 -057	1	Non-Residential Property	25.81	1,672.00
3583 -058	1	Non-Residential Property	21.19	1,372.70
3583 -059	1	Non-Residential Property	58.09	3,762.71
3583 -061	1	Non-Residential Property	22.79	1,475.98
3583 -062	1	Non-Residential Property	32.19	2,085.08
3583 -063	1	Non-Residential Property	36.32	2,352.52
3583 -064	1	Non-Residential Property	23.38	1,514.72
3583 -065	1	Non-Residential Property	24.06	1,558.25
3583 -066	1	Non-Residential Property	25.28	1,637.26
3583 -069	1	Non-Residential Property	25.06	1,623.06
3583 -070	1	Non-Residential Property	25.65	1,661.26
3583 -071	1	Non-Residential Property	45.18	2,926.53
3583 -072	1	Non-Residential Property	68.15	4,414.23
3583 -073	1	Non-Residential Property	18.41	1,192.40
3583 -074	1	Non-Residential Property	22.70	1,470.53
3583 -076	1	Non-Residential Property	20.48	1,326.77
3583 -077	1	Non-Residential Property	18.74	1,213.68
3583 -078	1	Non-Residential Property	20.87	1,351.64
3583 -079	1	Non-Residential Property	21.28	1,378.40
3583 -080	1	Non-Residential Property	22.01	1,425.75
3583 -081	1	Non-Residential Property	21.41	1,386.70
3583 -082	1	Non-Residential Property	22.29	1,443.74
3583 -084	1	Non-Residential Property	18.97	1,228.90
3583 -086	1	Residential Property (1-4 Units)	9.39	608.10
3583 -087	1	Non-Residential Property	21.27	1,378.10
3583 -093	1	Non-Residential Property	75.80	4,910.36
3583 -104	1	Residential Property (1-4 Units)	5.53	358.39
3583 -105	1	Non-Residential Property	14.75	955.59
3583 -118	1	Non-Residential Property	9.19	595.06
3583 -119	1	Residential Property (1-4 Units)	3.98	257.75
3583 -120	1	Residential Property (1-4 Units)	3.98	257.75
3583 -123	1	Residential Property (1-4 Units)	4.93	319.63
3583 -124	1	Residential Property (1-4 Units)	4.59	297.55
3583 -125	1	Residential Property (1-4 Units)	4.44	287.35
3583 -126	1	Residential Property (1-4 Units)	4.86	314.96
TOTALS			12,649.67	\$819,403.41



COMMUNITY BENEFIT DISTRICT

Castro/Community Benefit District

693 14th St., San Francisco CA 94114
ph: 415-500-1181

facebook.com/castrocbd
[@visitthecastro](https://twitter.com/visitthecastro)
email: info@castrocbd.org

CASTRO COMMUNITY BENEFIT DISTRICT

Renewal Engineer's Report For:

Castro Property and Business Improvement District

February 2020

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1. ENGINEER'S STATEMENT

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 Improvements described in Section 3 of this Report (the "Specially Benefited Parcels").
 - a. For particulars as to the identification of these parcels, reference is made to the Assessment Diagram, a copy of which is included in Section 10 of this Report.
2. I have assessed the estimated costs and expenses of the Improvements upon the Specially Benefited Parcels. In making such assessment:
 - a. The proportionate special benefit derived from the Improvements by each Specially Benefited Parcel was determined in relationship to the total special benefits derived by all Specially Benefited Parcels;
 - b. 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 Improvements; and
 - c. 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.

By: John G. Egan
John G. Egan
Assessment Engineer
R.C.E. 14853



2. INTRODUCTION

2.1 District History

The Board of Directors for the Castro Community Benefit District (“CBD”) desires that the City and County of San Francisco (the “City”) levy an assessment to fund certain services and activities (the “Improvements”) as described in Section 3 of this Report. 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”).

The City is authorized to levy an assessment 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”).

The proposed assessment district will be known as the “Castro Property and Business Improvement District” (the “District”). The City formed an assessment district in the Castro area in FY 2006/07 with a 15-year term. The City desires to renew the assessment district and expand the boundary through the proposed formation of this District. The City’s Board of Supervisors will be required to approve the formation of the District. The CBD is the non-profit owners’ association that will manage the District and will represent the interests of the property owners. The CBD will make recommendations to the City regarding the budget, services to be provided, and assessment rates.

2.2 Proposed Duration

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

2.3 Location

The District will be located in the Castro & Upper Market area of the City. The District will generally be comprised of those properties along Market Street from Collingwood Street in the southwest to Octavia Street/McCoppin Street in the northeast; Collingwood Street from 18th Street in the north to 19th Street in the south; Castro Street from Market Street in the north to 19th Street in the south; 18th Street from Diamond Street in the west to Noe Street in the east; 17th Street from Castro Street in the west to Prosper Street in the east; 16th Street from Noe Street in the west to Sanchez Street in the east; 15th Street from Sanchez Street in the west to Church Street in the east; 14th Street from Belcher Street in the west to Dolores Street in the east; Duboce Street from Buchannan Street in the west to Guerrero Street in the east; Noe Street from Beaver Street in the north to 17th Street in the south; Church Street from Duboce Street in the north to 15th Street in the south; and, a handful of other properties. A boundary map is provided in Section 10 of this report, which shows the specific properties to be included in the District.

2.4 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, the “Right to Vote on Taxes Act” 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 on real property.

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.

2.5 Court Rulings

Since the 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.

2.5.1 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’s Office 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.”*

2.5.2 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.*”

2.5.3 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 were differing opinions about the application of this requirement. The language in Article XIII D seemed clear that publicly owned property could not be exempted, but it was unclear whether the language required publicly owned property to 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.*”

2.5.4 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.*”

3. IMPROVEMENTS

The proposed District will fund the following services and activities (the “Improvements”):

- Cleaning Services
- Landscaping
- Marketing
- Administration and Contingency

The Improvements to be funded are those currently desired by District stakeholders and believed to be of benefit to District properties. Every effort will be made to provide the services and activities according to the estimates provided. Below is a description of the anticipated Improvements for the first year of the District.

3.1 Cleaning Services

Cleaning services, including sidewalk sweeping and power washing, will be provided along the frontages of property within the District.

Zone 1 will receive a minimum of sweeping the sidewalks twice a day and power washing sidewalks twice a month, graffiti removal, access to the cleaning dispatch number.

Zone 2 will receive a minimum of sweeping the sidewalks once a day and power washing once a month, graffiti removal, access to the cleaning dispatch number.

Zone 3 will receive a minimum of sweeping once per day and power washing once every two months, graffiti removal, access to the cleaning dispatch number.

Other cleaning services that may be provided include:

- Enhanced trash emptying in the public right-of-way
- Special events cleaning and maintenance services.

3.2 Landscaping

The District will fund the maintenance of landscaping within public plazas which will be done as needed and as approved by the Board of Directors. As funding allows, new plantings, and sidewalk planters might be considered.

3.3 Marketing

The District will provide marketing and communications services to improve the District’s image and visibility, communicate with District stakeholders, and promote activities taking place within the District. Work may include, but is not limited to, the following:

- Data Collection
- District Stakeholder and Neighborhood Outreach
- Website & Social Media
- Service Presentations
- General Benefit Fundraising

- N Branding
- N Media Relations
- N Destination Marketing

3.4 Administration and Contingency

Administration includes daily oversight and operation of the Castro CBD, adherence to the Management District Plan, and compliance with audit/reporting requirements. Administration also includes fundraising, building and managing relationships with the neighborhood association/groups, city agencies/departments and elected officials. The Castro CBD, representing the owners, and working closely with the merchants, routinely advocates for the interests of the community regarding city services and funding. Because of these relationships and advocacy work, the Castro/Upper Market has often been chosen to host city funded pilot projects, which benefit the neighborhood. This type of work will continue in the new, renewed Castro CBD.

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.

4. ASSESSMENTS

4.1 Initial Maximum Assessment Rates

The rates below represent the maximum assessment rates for Fiscal Year 2020/21:

Land Use Type ¹	Zone 1		
	Rate per Front ft	Rate per Bldg sq ft	Rate per Lot sq ft
Non-Residential Property	\$30.23588	\$0.09060	\$0.15079
Residential Property (5+ Units)	\$20.15725	\$0.06040	\$0.10053
Residential Property (1-4 Units)	\$15.11794	\$0.04530	\$0.07540
Non-Profit Property	\$10.07863	\$0.03020	\$0.05026

Land Use Type ¹	Zone 2		
	Rate per Front ft	Rate per Bldg sq ft	Rate per Lot sq ft
Non-Residential Property	\$20.15725	\$0.06040	\$0.10053
Residential Property (5+ Units)	\$13.43817	\$0.04027	\$0.06702
Residential Property (1-4 Units)	\$10.07863	\$0.03020	\$0.05026
Non-Profit Property	\$6.71908	\$0.02013	\$0.03351

Land Use Type ¹	Zone 3		
	Rate per Front ft	Rate per Bldg sq ft	Rate per Lot sq ft
Non-Residential Property	\$13.43817	\$0.04027	\$0.06702
Residential Property (5+ Units)	\$8.95878	\$0.02685	\$0.04468
Residential Property (1-4 Units)	\$6.71908	\$0.02013	\$0.03351
Non-Profit Property	\$4.47939	\$0.01342	\$0.02234

(1) Land use types are defined in Section 6.2

Depending on the Zone of Benefit and Land Use Type, a parcel's assessment is:

$$(\text{Parcel's Frontage Feet} \times \text{Rate per Frontage Foot}) + (\text{Parcel's Building Square Feet} \times \text{Rate per Building Square Foot}) + (\text{Parcel's Lot Square Feet} \times \text{Rate per Lot Square Foot})$$

Based on the most recent parcel characteristics, these rates are expected to generate approximately \$819,403.41 in revenue during the first year of levy (2020/21). This assessment revenue will be supplemented by non-assessment funds of \$46,871.56, to meet the total estimated 2020/21 budget of \$866,274.97. Non-assessment funds represent 5.41% 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) may 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.

4.2 Annual Assessment Rate Increases

Each year, beginning with FY 2021/22, the CBD may increase maximum assessment rates by up to 5% per year or by the change in the Consumer Price Index for All Urban Consumers (CPI-U) for the San Francisco-Oakland-Hayward area for February, whichever is less. 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 no event shall the maximum assessment rates decrease. The assessment shall be levied at rates necessary to generate sufficient revenue to meet the estimated costs to fund the Improvements, as long as the actual assessment rates do not exceed the maximum assessment rates for that fiscal year.

4.3 Rate Development

The rates in Section 4.1 are the product of a detailed analysis presented in Sections 6 through 9 of this report.

4.4 Data for Annual Assessment Calculations

Each year, as part of the assessment calculation procedures, the CBD shall determine the land use type for each parcel based on the County 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 County 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 County 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.

4.4.1 MIXED USE

Parcels in the District may have multiple land uses and could be categorized as having more than one of the identified land use types. If the CBD is made aware of a parcel with more than one land use type, the following shall apply:

If there are multiple land use types on one parcel, but those land use types all have the same assessment rate, the CBD shall select the most appropriate land use type designation and levy the applicable assessment rate.

If there are multiple land use types on one parcel, and those land use types have different assessment rates, the CBD shall attempt to separate out the land use types by actual building square footage. CBD 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 CBD shall calculate the applicable assessment rates upon the respective land use type.

For example, if a parcel has both Non-Residential and Residential uses, the Non-Residential land use represents 40% of the total building square footage, and the Residential 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 Residential land use. Those characteristics assigned to the Non-Residential land use shall be used to calculate an assessment at the Non-Residential rate, and those characteristics assigned to the Residential land use shall be used to calculate the remaining portion of the assessment at the Residential rate.

If there are multiple land use types on one parcel, and those land use types have different assessment rates, but data sufficient to delineate the building square footages is not available, the CBD shall choose the most appropriate land use type and the assessment shall be calculated according to those rates.

4.5 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 may submit, in writing, a request for review to the CBD. The property owner shall provide documentation needed to support the request for review. The CBD 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 should continue to pay all amounts owed according to the County's due dates.

If the review results in changes to any parcel characteristics used to compute the assessment, the CBD shall recalculate the assessment. When recalculating the assessments, the assessment rates actually 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 County 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 County'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 CBD.

For example, if a request for review is submitted to the CBD 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 County on the secured property tax roll, the CBD 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 CBD'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.

4.6 Method of Collection

The assessments will be collected annually on the County Treasurer & Tax Collector's (the "Treasurer") secured property tax roll. The assessments will be subject to the Treasurer'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.

5. SPECIAL BENEFITS

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

5.1 Improved Aesthetics

Several of the proposed services and activities will confer aesthetic benefits. The cleaning and landscaping 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. Therefore, the improvements will confer aesthetic benefit.

5.2 Increased Economic Activity

The cleaning and landscaping services will also confer economic benefits upon parcels within the proposed District. Research shows that when areas where consumers conduct business are more aesthetically pleasing, they are also more desirable (Vilnai-Yavetz, 2010).

Certain land use types are interested in attracting customers, tenants, patrons, or visitors, or a combination thereof. The marketing activities will promote the area, thereby helping to attract these groups. These groups, whether customers, tenants, patrons, or visitors, are interested in utilizing each property for its intended design. Although these groups vary according to their intended use of the property, the commonality can be found in each land use type's advantage gained by attracting their specific group. Therefore, the Improvements will confer economic benefits.

6. SPECIAL BENEFIT DISTRIBUTION

As described in the Introduction, once special benefits are identified, those special benefits must then be assigned based on the estimated proportionate special benefit derived by each parcel. This section describes the assignment of special benefit to each parcel.

6.1 Parcel Characteristics

The following parcel characteristics are used to determine 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. For example, a parcel with a large building 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.

6.1.1 LOT FACTOR

The average lot size in the proposed District is approximately 2,900 square feet. Each parcel's actual lot size was divided by the District's average lot size to determine a Lot Factor.

$$\frac{\text{Parcel's Lot Sq Ft}}{\text{District's Average Lot Sq Ft (2,900 Sq Ft)}} = \text{Parcel's Lot Factor}$$

6.1.2 BUILDING FACTOR

The average building size in the proposed District is approximately 4,826 square feet. Each parcel's actual building size was divided by the District's average building size to determine a Building Factor.

$$\frac{\text{Parcel's Building Sq Ft}}{\text{District's Average Building Sq Ft (4,826 Sq Ft)}} = \text{Parcel's Building Factor}$$

6.1.3 FRONTAGE FACTOR

The average linear frontage in the proposed District is approximately 43 feet. Each parcel's actual linear frontage was divided by the District's average linear frontage to determine a Frontage Factor.

$$\frac{\text{Parcel's Frontage Ft}}{\text{District's Average Frontage Ft (43 Frontage Ft)}} = \text{Parcel's Frontage Factor}$$

6.1.4 PARCEL CHARACTERISTIC FACTOR WEIGHTING

Most of the improvements will be provided in a largely linear fashion. For example, the cleaning services will be performed along a property's 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. Accordingly, a greater weight is allocated to the frontage factor. Since cleaning services along the frontages of parcels within the District comprise over 60% of the assessment budget, and based on the different service levels that the District will provide, the weighting of factors is adjusted to reflect a 60%/40% split between the Frontage Factor and Lot/Building Factors. Lot and Building Factors are assigned equal weight of the 40% allocation. Therefore, the weighting is applied as follows:

Factor	Weight
Lot	20%
Building	20%
Frontage	60%

In order to reflect this weighted apportionment in the Special Benefit Point calculations, the Frontage Factor will simply be multiplied by 3. This increases the weight of the Frontage Factor to achieve the weights noted above.

6.2 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. Following the calculation of each parcel characteristic factor, Land Use Factors were assigned. These factors correspond to the special benefits described in Section 5.

Each parcel within the proposed District is assigned a land use type for purposes of determining the special benefits received. Below is a description of the land use types within the proposed District.

Non-Residential Property land use types include parcels used for commercial purposes including, but not limited to, retail, restaurants, parking lots, parking garages, hotels/motels, and hospitals; parcels used as administrative workplaces, such as office buildings; government-owned properties¹; and undeveloped property. This category also includes mixed-use parcels that have any type of purpose described above, such as single parcels with ground floor retail and upper floor residential units.

Residential Property (5+ Units) land use types include parcels with stand-alone, for-rent multi-dwelling unit buildings, such as apartments, with five-or-more units.

¹ Government-owned properties in the District include: a public library, a public health clinic, public parks and a recreation facility, entryways to two City-owned parking lots, and a fire station.

The library, health clinic, parks, and recreation facility are all heavily used by the public. Their purpose is to serve the public and to attract as many visitors as possible. These facilities typically draw in more daily visitors than a typical bank or retail store in the District. The entryways to the parking lots are in the middle of the two heaviest commercial blocks in the District and get a lot of foot traffic. These are public serving and public facing facilities, all with the purpose of serving the community and inviting the community in.

Residential Property (1-4 Units) land use types include parcels with stand-alone residential dwellings including condominiums and multi-dwelling unit buildings up to four units, such as duplexes, triplexes, and fourplexes.

Non-Profit Property land use types include parcels used for humanitarian assistance, faith-based meetings, or benevolent social organization meetings, and are operated by non-profit entities. If a parcel has a building with at least 80% of the building square footage leased to a non-profit entity, the owner of such property may petition the CBD to be classified in the Non-Profit Property category.

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

6.2.1 APPORTIONING AESTHETIC BENEFITS

The aesthetic benefits conferred by the Improvements will be enjoyed by all assessable land use types. The benefit of visual appeal is not restricted to any 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.

6.2.2 APPORTIONING ECONOMIC BENEFITS

The Improvements are designed to engage customers, patrons, tenants, and visitors by attracting them to the area, encouraging them to stay longer, and creating an enjoyable experience such that they wish to return and convey a positive message about the area through referral.

Those land use types interested in attracting customers benefit from increased revenues. The proposed services will create a more aesthetically pleasing environment, which has been shown to *“increase consumer’s intentions to spend money”* (Vilnai-Yavetz 2010). In addition, the City’s Office of Economic and Workforce Development (“OEWD”), in its 2012 report *“Impact Analysis of San Francisco’s Property & Business Improvement Districts (CBDs/BIDs)”* (“CBD Analysis”) found that during the recession of 2007 to 2009, CBDs *“saw less significant reductions in sales tax revenues”* than other areas of the City.

Those land use types interested in attracting tenants benefit from improved economics and lower vacancy rates. The OEWD, in its CBD Analysis, found that CBDs *“maintained lower commercial vacancy rates than what was experienced across San Francisco”* during the recession of 2007 to 2009.

Those land use types interested in attracting patrons and visitors benefit from the District being marketed and promoted as a cultural and entertainment destination. This marketing and promotion is designed to increase awareness of the area and highlight events and performances with the ultimate goal of bringing more potential patrons and visitors to the area.

Therefore, all land use types engaged in activities that are concerned with the experience of customers, tenants, patrons, and visitors will receive economic benefit from the cleaning services, landscaping services, and the marketing activities. Appropriately, parcels designated as Non-Residential Property will be assigned two Economic Benefit Points.

Residential Property (5+Units) typically operate more like commercial businesses than residential properties with less than five units, and rely more-heavily on attracting and keeping tenants. As a result, Residential Property (5+Units) receive economic benefits from the cleaning and landscaping services;

however, this property type does not receive economic benefits from the marketing activities, which are directed toward non-residential, commercial uses such as retail. Thus, Residential Property (5+Units) will receive only one Economic Benefit Point.

Based on CBD-staff's knowledge of the Castro & Upper Market area, residential properties with less than five units, including condominium units, in the District are typically less concerned with attracting customers and tenants. These types of properties are generally owner-occupied as primary residences or as second residences. However, the CBD estimates that these types of property still receive some ancillary economic benefit from the cleaning services. Therefore, Residential Property (1-4 Units) will be assigned 0.50 Economic Benefit Points.

Non-Profit Property are typically not concerned with attracting customers and tenants, and, as such, no Economic Benefit Points will be assigned to this land use type.

6.2.3 LAND USE FACTORS

The table below summarizes the Land Use Factors for each Land Use Type:

Land Use Type	Aesthetic Benefit Points	Economic Benefit Points	Total Land Use Factor
Non-Residential Property	1.00	2.00	3.00
Residential Property (5+ Units)	1.00	1.00	2.00
Residential Property (1-4 Units)	1.00	0.50	1.50
Non-Profit Property	1.00	0.00	1.00

6.3 Zones of Benefit

In addition to parcel characteristics and land use types, location also plays a role in determining special benefit. The CBD will provide three different levels of service across three distinct areas within the proposed boundary of the District. Therefore, it is important to distinguish the differing improvement levels between the three zones to assign an appropriate Zone Benefit Factor to the parcels within each Zone.

Service/Activity	Zone 1 Factor	Zone 2 Factor	Zone 3 Factor
Cleaning ¹	2.00	1.00	1.00
Power Washing ²	4.00	2.00	1.00
Marketing ³	1.00	1.00	1.00
Landscaping ⁴	1.00	1.00	0.00
Administration ⁴	1.00	1.00	1.00
Factor Totals	9.00	6.00	4.00

Zone Factors	2.25	1.50	1.00
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- (1) Planned for two times per day in Zone 1, and one time per day in Zones 2 and 3.
- (2) Planned for two times per month in Zone 1, one time per month in Zone 2, and once every two months in Zone 3.
- (3) Same throughout the District.
- (4) Only provided in public plazas adjacent to or within Zones 1 and 2.

Based on this analysis, a Zone Benefit Factor of 2.25 is assigned to parcels in Zone 1, a Zone Benefit Factor of 1.50 is assigned to parcels in Zone 2, and a Zone Benefit Factor of 1.00 is assigned to parcels in Zone 3.

6.3.1 PARCELS WITH FRONTAGE IN TWO ZONES OF BENEFIT

A few parcels in the District have linear frontage along two Zones of Benefit. In order to account for this, adjusted Zone Factors must be calculated.

For example, suppose a parcel has 100 frontage feet in Zone 1, and 50 frontage feet in Zone 2, i.e., 2/3 of the frontage is in Zone 1, and 1/3 of the frontage is in Zone 2. The adjusted Zone Factor for this parcel is the weighted average of the two Zone Factors, calculated as follows:

$$\text{Adjusted Zone Factor: } \left(\frac{2}{3} \times 2.25\right) + \left(\frac{1}{3} \times 1.50\right) = 2.00$$

The following table shows the adjusted Zone Factors for parcels with frontage in two Zones of Benefit.

APN	Zone 1 Frontage	Zone 2 Frontage	Zone 3 Frontage	Adjusted Zone Factor
3536 -001	0.00	898.67	366.52	1.36
3536 -010	0.00	152.81	50.00	1.38
3536 -012	0.00	127.19	119.05	1.26
3563 -022	21.27	27.96	0.00	1.82
3563 -023	109.67	144.29	0.00	1.82
3563 -036	25.00	65.75	0.00	1.71
3563 -044	75.00	65.75	0.00	1.90

6.4 Total Special Benefit Points

The calculation of Special Benefit Points for each parcel takes into account each component analyzed and described above, Parcel Characteristics, Land Use, and Zone. The formula for determining each parcel's Special Benefit Points is as follows:

$$\left(\begin{array}{c} \text{Lot} \\ \text{Factor} \end{array} + \begin{array}{c} \text{Building} \\ \text{Factor} \end{array} + \begin{array}{c} \text{Frontage} \\ \text{Factor} \end{array} \right) \times \begin{array}{c} \text{Land Use} \\ \text{Factor} \end{array} \times \begin{array}{c} \text{Zone} \\ \text{Factor} \end{array} = \begin{array}{c} \text{Special} \\ \text{Benefit} \\ \text{Points} \end{array}$$

The Special Benefit Points were computed for each parcel in the proposed District and summed. Based on the most current data available at the time of writing this report, the sum of Special Benefit Points for the entire District is 12,649.67. This total was used to determine the 2020/21 Assessment per Special Benefit Point shown in Section 9.

7. 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 Improvements 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” (MPAA), 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.

7.1 Summary

As detailed below, it is estimated the Improvements will confer 5.41% general benefit.

7.2 Detailed Analysis

The subsections below provide the detailed analysis of two approaches to quantifying general benefits.

7.2.1 PERIPHERAL PARCEL APPROACH

One approach is to define general benefit as the benefit that accrues to properties on the periphery of the District. Parcels with frontage adjacent to or across from District parcels are referred to as peripheral parcels. The Improvements will be provided solely within the District, but for purposes of this analysis, we assume a certain level of benefit will be conferred on peripheral parcels.

Peripheral parcels may receive some ancillary benefit from the adjacent, cleaner streets. Likewise, the marketing activities could draw consumers to the District who might also explore the broader area and patronize businesses on the periphery of the District.

To calculate the benefit accruing to peripheral parcels as a result of the Improvements, the total Benefit Points were recalculated by including peripheral parcels. The following figures represent the adjusted parcel characteristic averages resulting from the inclusion of the peripheral parcels:

- N Average lot square footage: 2,633
- N Average building square footage: 4,062
- N Average linear frontage: 37

The methodology described in Section 6 was applied to all parcels, including the peripheral parcels. This preliminary figure would be an appropriate measure of the benefit conferred to peripheral parcels if they received the full benefit of the Improvements. However, the peripheral parcels do not directly receive any cleaning services, and the promotional efforts are not focused on these parcels. Therefore, it is necessary to reduce the initial figure in order to reflect the reduced benefit.

Because the general benefits are conferred by multiple benefit types, it was necessary to calculate a blended reduction factor in order to estimate the reduced benefit conferred upon peripheral parcels. The table below shows the reduction factors for each benefit type:

Benefit Type	Reduction Factor
Improved Aesthetics ¹	0.50
Increased Promotional Activity ¹	0.50
Average Reduction	0.50

(1) Reduction estimated to be half.

Accordingly, the benefit points calculated on the peripheral parcels were reduced by a factor of 0.50.

This resulted in a total of 1,132.81 benefit points for those parcels outside the District and a total of 15,902.40 benefit points for all parcels. This equates to approximately 7.12% of the total benefit points assigned to peripheral parcels.

7.2.2 PEDESTRIAN TRAFFIC APPROACH

Given the observed volume of pedestrian traffic within the District, it was appropriate to also estimate the overall general benefit by analyzing benefits to the general public through a pedestrian traffic analysis.

Benefits to pedestrians who live within the District, work within the District, and to tourists, consumers, and patrons visiting the District are all related to the special benefits conferred by the Improvements and are all related to properties receiving special benefits. This general benefits analysis therefore only focuses on pedestrians passing through the District.

Because the pedestrian traffic generated by and for specially benefiting parcels represents the special benefit itself, the general benefits enjoyed by pass-through pedestrian traffic must be averaged along with the peripheral property approach, which also analyzed overall general benefits.

Both approaches attempt to analyze the overall general benefit, and as such taking two separate approaches to quantifying the same overall general benefit should prevent either approach from skewing the estimate too far one way.

The first step was to estimate pedestrian traffic generated by parcels within the District. To do this, Average Daily Trips (ADT) were computed for each parcel based on the trip generation rates from the Institute for Transportation Engineers (ITE) Trip Generation Manual (9th Edition). The ADT used in this analysis are shown below:

Land Use Type	ADT ⁽¹⁾	ADT per
Non-Residential	63.00	1,000 sq ft of building
Residential	5.21	dwelling unit
Philanthropic/Religious/Charitable	9.88	1,000 sq ft of building

(1) ADT values are detailed in Appendix A

The ADT was computed for each parcel. However, this figure represents vehicle trips, and the goal in this analysis was to estimate pedestrian traffic. In order to estimate the equivalent pedestrian traffic, an average of 1.54 persons per vehicle (Davis 2019) was multiplied by the total ADT and resulted in a figure of

approximately 133,477 for the entire district. For purposes of this analysis, this figure represents the total estimated pedestrian traffic generated by specially benefiting parcels.

The next step was to estimate the total pedestrian traffic in the district, including traffic generated by parcels as well as pedestrian traffic simply passing through the district. To do this, the observed pedestrian traffic on Castro Street between Market Street and 18th Street, and Market Street between Castro Street and Noe Street from a study commissioned by the Planning Department of the City and County of San Francisco was used (Stockman 2008). This study showed an average of 18,564 daily pedestrian trips Castro Street (between Market Street and 18th Street [approximately 640 feet]), and an average of 9,576 daily pedestrian trips on Market Street (between Castro Street and Noe Street [approximately 830 feet]). The total daily pedestrian count for these two streets was 28,140 over approximately 1,470 feet of street length, or 19.14 pedestrians for every foot of street length. Data was not available for all streets within the District and therefore, the averages were applied throughout the three major streets within District: Market Street from Collingwood Street in the southwest to Octavia Street/McCoppin Street in the northeast; Castro Street from Market Street in the north to 19th Street in the south; and, 18th Street from Diamond Street in the west to Noe Street in the east. It is believed that pedestrian/vehicle traffic from the minor streets within the District will flow into these three major streets.

Those three major streets have a total length of 7,240.40 feet. Multiplying the average daily pedestrians per foot (19.14) by the length of the three major streets within the District (7,240.40) yields an initial estimate of 138,602 total pedestrians.

Therefore, of the total estimated pedestrian trips (138,602), approximately 96.30% (133,477) were estimated to be related to District parcels. This leaves an estimated 5,125 pass-through pedestrian trips, which equates to approximately 3.70%. This figure represents the overall general benefits as measured by the pedestrian traffic approach.

7.2.3 OVERALL GENERAL BENEFIT

As noted earlier, the analyses above represent two approaches to quantifying the overall general benefit within the District. The pedestrians generated by properties within the District are directly linked to the property-related benefits described in this report. Therefore, because these two approaches seek to quantify the same District general benefit, but from two different perspectives, the figures were averaged to determine a single, overall general benefit percentage. The table below presents the overall general benefit calculation:

General Benefit Quantification Approach	General Benefit Percentage
Peripheral Parcels	7.12%
Pedestrian Traffic	3.70%
Average, Overall General Benefit	5.41%

Therefore, a minimum of 5.41% of the estimated total budget must be funded from sources other than assessments.

8. BUDGET

The following table is a summary of the estimated annual costs to fund the Improvements for Fiscal Year 2020/21:

Budget Items	FY 2020/21 Estimated Budget
Cleaning Services	\$582,425.60
Landscaping	2,500.00
Marketing	9,000.00
Administration and Contingency	272,349.37
Total Estimated Costs (2020/21)	\$866,274.97

8.1 Balance to Be Assessed

The total amount to be assessed upon the specially benefitting parcels is the total cost of the Improvements, 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 Estimated Costs (2020/21)	\$866,274.97
Less General Benefit Portion (5.41%)	(46,871.56)
Balance to Be Assessed	\$819,403.41

Each year as property is developed or with annual increases due to inflation, 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 5.41% in future years. At no time does this imply that additional fundraising, above the general benefit level of 5.41% is prohibited. In fact, additional fundraising is encouraged.

9. ASSESSMENT RATE DEVELOPMENT

9.1 Assessment per Special Benefit Point

The Assessment per Special Benefit Point was determined by dividing the Balance to Be Assessed (from Section 8.1) by the 2020/21 Total District Special Benefit Points (from Section 6.4).

The calculation of the 2020/21 Assessment per Special Benefit Point is shown below:

Description	Amount
Balance to Be Assessed	\$819,403.41
Total District Special Benefit Points	12,649.67
Assessment per Special Benefit Point (2020/21)	\$64.78

The Assessment per Special Benefit Point computed above was used to determine the 2020/21 assessment rates per parcel characteristic shown in Section 4.1 as well as in Section 9.2. 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.

9.2 Assessment per Parcel Characteristic

To assist property owners understand how they would be assessed, we calculate the amount that would be assessed on each parcel, broken down by each of the parcel characteristics discussed in this report. To start, the 2020/21 levy for each parcel characteristic (lot, building, and frontage) can be broken down as follows:

$$\begin{array}{l} \text{Lot Factor} \times \text{Land Use Benefit Points} \times \text{Zone Factor} \times \text{Assessment per Special Benefit Point} = \text{Lot Levy} \\ \text{Building Factor} \times \text{Land Use Benefit Points} \times \text{Zone Factor} \times \text{Assessment per Special Benefit Point} = \text{Building Levy} \\ \text{Frontage Factor} \times \text{Land Use Benefit Points} \times \text{Zone Factor} \times \text{Assessment per Special Benefit Point} = \text{Frontage Levy} \end{array}$$

The determination of the 2020/21 value for each component of the assessment is the component's levy divided by the component value.

For example, the total estimated Lot Levy for Non-Residential parcels in Zone 1 is \$63,533.33, and the total Lot Square Footage for those same Non-Residential parcels in Zone 1 is 421,333.88 square feet. Therefore, the equivalent 2020/21 rate per lot square foot for Non-Residential parcels in Zone 1 is \$0.15079.

$$\begin{array}{ccc} \text{Lot Levy of} & & \text{Lot Sq Ft of} \\ \text{Non-} & & \text{Non-} \\ \text{Residential} & / & \text{Residential} \\ \text{Parcels in} & & \text{Parcels in} \\ \text{Zone 1} & & \text{Zone 1} \end{array} = \begin{array}{c} \text{Assessment Rate} \\ \text{per Lot Sq Ft of} \\ \text{Non-Residential} \\ \text{Parcels in} \\ \text{Zone 1} \end{array}$$

This same process was used for each component of the assessment and each unique combination of land use and zone. The final, summarized results of these calculations are shown below as well as in Section 4.1. The rates below represent the maximum assessment rates for Fiscal Year 2020/21. These rates are subject to annual increase, as described in Section 4.2.

Zone 1			
Land Use Type	Rate per Front ft	Rate per Bldg sq ft	Rate per Lot sq ft
Non-Residential Property	\$30.23588	\$0.09060	\$0.15079
Residential Property (5+ Units)	\$20.15725	\$0.06040	\$0.10053
Residential Property (1-4 Units)	\$15.11794	\$0.04530	\$0.07540
Non-Profit Property	\$10.07863	\$0.03020	\$0.05026

Zone 2			
Land Use Type	Rate per Front ft	Rate per Bldg sq ft	Rate per Lot sq ft
Non-Residential Property	\$20.15725	\$0.06040	\$0.10053
Residential Property (5+ Units)	\$13.43817	\$0.04027	\$0.06702
Residential Property (1-4 Units)	\$10.07863	\$0.03020	\$0.05026
Non-Profit Property	\$6.71908	\$0.02013	\$0.03351

Zone 3			
Land Use Type	Rate per Front ft	Rate per Bldg sq ft	Rate per Lot sq ft
Non-Residential Property	\$13.43817	\$0.04027	\$0.06702
Residential Property (5+ Units)	\$8.95878	\$0.02685	\$0.04468
Residential Property (1-4 Units)	\$6.71908	\$0.02013	\$0.03351
Non-Profit Property	\$4.47939	\$0.01342	\$0.02234

Depending on the Zone of Benefit and Land Use Type, a parcel's assessment is:

$$(\text{Parcel's Frontage Feet} \times \text{Rate per Frontage Foot}) + (\text{Parcel's Building Square Feet} \times \text{Rate per Building Square Foot}) + (\text{Parcel's Lot Square Feet} \times \text{Rate per Lot Square Foot})$$

Based on the most recent parcel characteristics, these rates are expected to generate approximately \$819,403.41 in revenue during the first year of levy (2020/21). This assessment revenue will be supplemented by non-assessment funds of \$46,871.56, to meet the total estimated 2020/21 budget of \$866,274.97. Non-assessment funds represent 5.41% 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) may cause changes in the total assessment revenue. The assessment revenue for any given year will be the product of the Castro CBD's parcel characteristics and the budget in effect for such fiscal year. Development within the Castro CBD that increases the overall building square footage, for example, will lead to increased assessment revenue, even if assessment rates are not increased.

9.3 Assessor's Parcel Listing

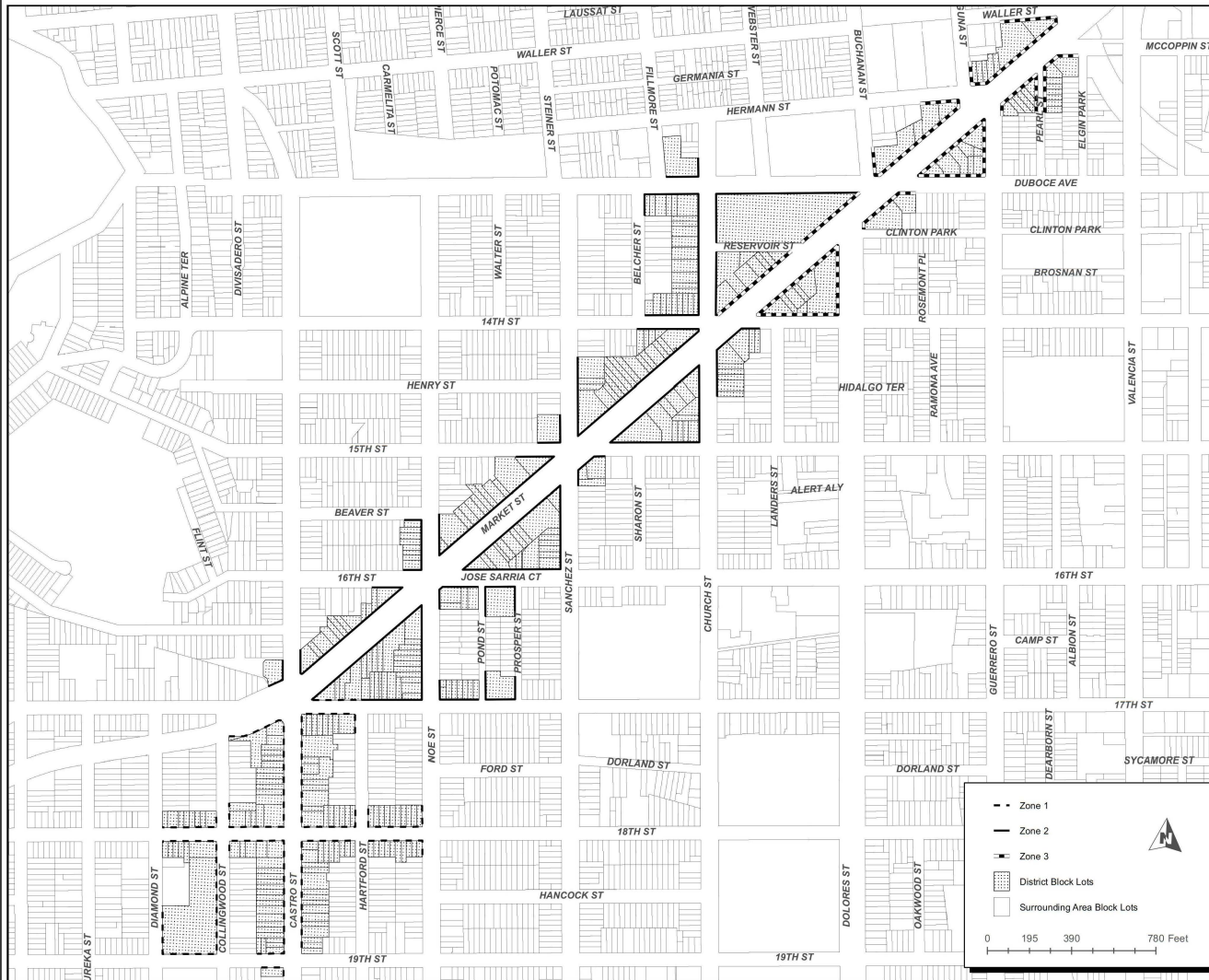
Section 11 of this Engineer's Report provides a listing of all of the Assessor's Parcels within the Castro CBD, including Site Address, Zone Assignment, Land Use Classification, Street Front Footage, Building Square Footage, Lot Square Footage, Special Benefit Points, and Fiscal Year 2020/21 Assessments.

10. BOUNDARY MAP

The following pages contain the boundary map for the District.

ASSESSMENT DIAGRAM FOR THE ASSESSMENT DISTRICT KNOWN AS THE CASTRO PROPERTY AND BUSINESS IMPROVEMENT 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__, AND SIGNED BY THE MAYOR 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 ASSESSMENT 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 COMMUNITY 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.

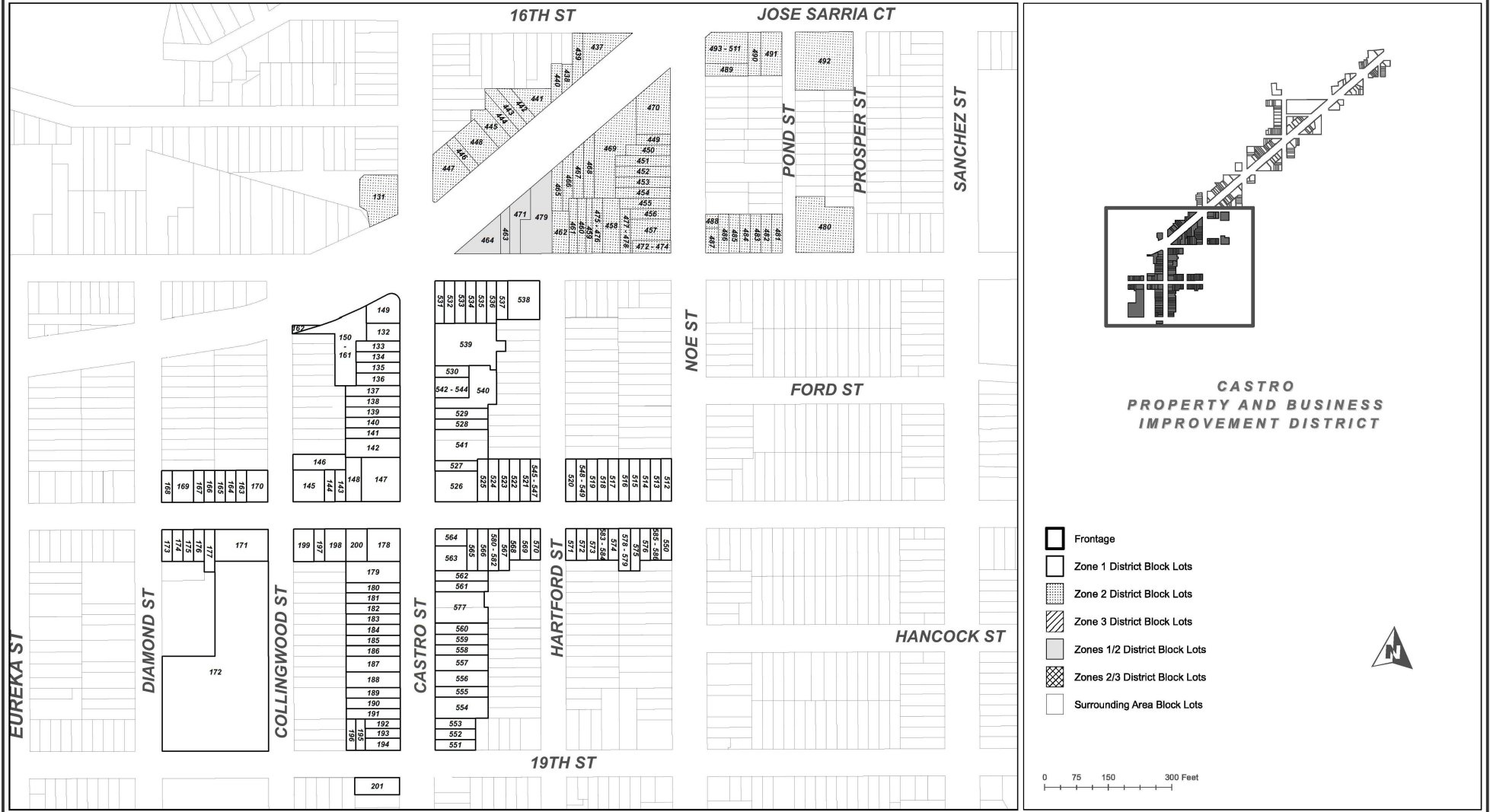


Source: DataSF.org
Geographic Coordinate Reference: GCS North American 1983
Projection: NAD 1983 StatePlane California III FIPS 0403 Feet



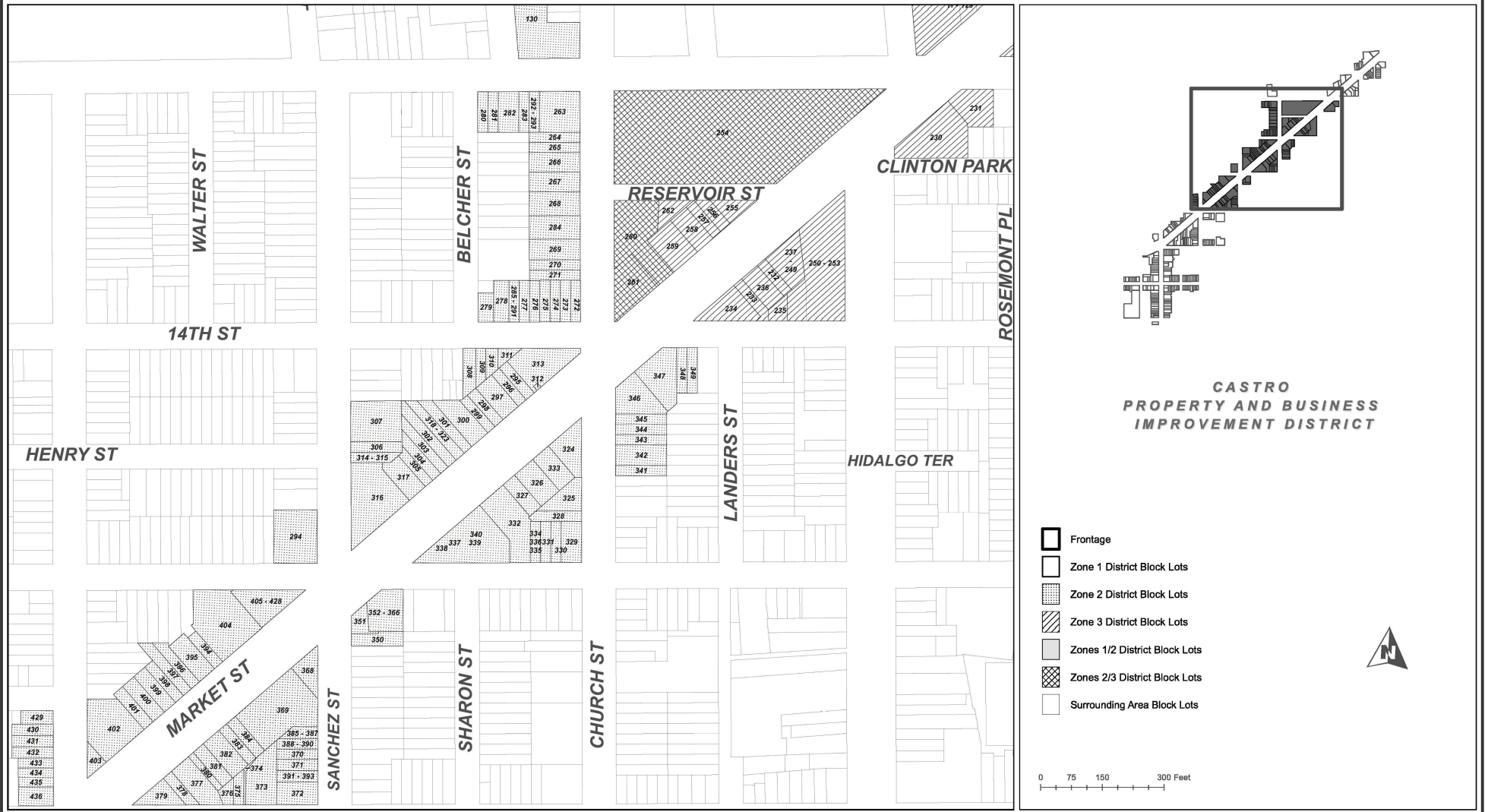
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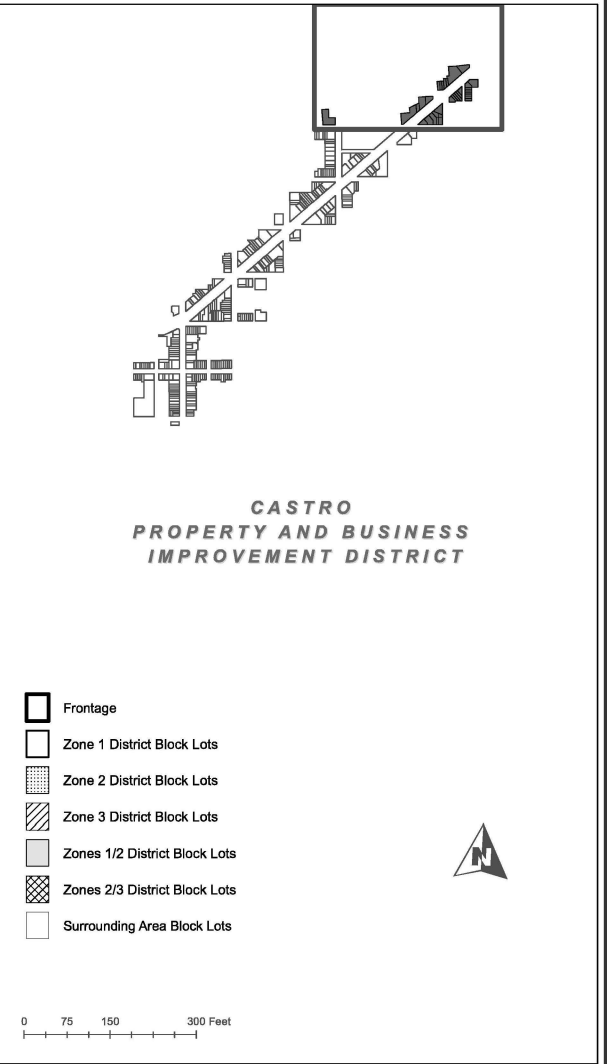
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Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone	Assessment ID	Block Lot	Zone
1	0871-004	3	67	0872-081	3	139	2847-003	1	199	2896-041	1	265	3637-006	2	331	3643-007	2	397	3660-008	2	463	3683-022	1/2	529	3682-082	1			
2	0871-006	3	68	0872-082	3	134	2847-004	1	200	2896-042	1	266	3637-007	2	332	3643-010	2	398	3660-009	2	484	3683-029	1/2	530	3682-086	1			
3	0871-008	3	69	0872-083	3	136	2847-006	1	201	2896-001	1	267	3637-009	2	333	3643-012	2	399	3660-010	2	486	3683-026	2	531	3682-071	1			
4	0871-007	3	70	0872-084	3	138	2847-008	1	202	3601-001	3	268	3637-010	2	334	3643-013	2	400	3660-011	2	488	3683-027	2	532	3682-072	1			
5	0871-008	3	71	0872-086	3	137	2847-007	1	203	3601-003	3	269	3637-013	2	336	3643-014	2	401	3660-012	2	487	3683-028	2	533	3682-073	1			
6	0871-014	3	72	0872-086	3	138	2847-008	1	204	3601-004	3	270	3637-014	2	336	3643-016	2	402	3660-013	2	488	3683-029	2	534	3682-074	1			
7	0871-016	3	73	0872-087	3	139	2847-009	1	205	3601-006	3	271	3637-015	2	337	3643-025	2	403	3660-015	2	489	3683-030	2	535	3682-075	1			
8	0872-001	3	74	0872-088	3	140	2847-010	1	206	3601-007	3	272	3637-016	2	338	3643-026	2	404	3660-031	2	470	3683-034	2	536	3682-076	1			
9	0872-002	3	75	0872-089	3	141	2847-011	1	207	3601-008	3	273	3637-017	2	339	3643-027	2	405	3660-063	2	471	3683-036	1/2	537	3682-077	1			
10	0872-004	3	76	0872-090	3	142	2847-012	1	208	3601-009	3	274	3637-018	2	340	3643-028	2	406	3660-064	2	472	3683-037	2	538	3682-077A	1			
11	0872-026	3	77	0872-091	3	143	2847-014	1	209	3601-011	3	275	3637-019	2	341	3644-059	2	407	3660-055	2	473	3683-038	2	539	3682-085	1			
12	0872-026	3	78	0872-092	3	144	2847-015	1	210	3601-012	3	276	3637-020	2	342	3644-090	2	408	3660-056	2	474	3683-039	2	540	3682-087	1			
13	0872-027	3	79	0872-093	3	145	2847-018	1	211	3601-013	3	277	3637-021	2	343	3644-092	2	409	3660-057	2	475	3683-040	2	541	3682-103	1			
14	0872-028	3	80	0872-094	3	146	2847-017	1	212	3601-014	3	278	3637-023	2	344	3644-093	2	410	3660-058	2	478	3683-041	2	542	3682-104	1			
15	0872-029	3	81	0872-095	3	147	2847-033	1	213	3602-040	3	279	3637-024	2	345	3644-094	2	411	3660-059	2	477	3683-042	2	543	3682-105	1			
16	0872-030	3	82	0872-096	3	148	2847-034	1	214	3602-041	3	280	3637-025	2	346	3644-095	2	412	3660-060	2	478	3683-043	2	544	3682-106	1			
17	0872-031	3	83	0872-097	3	149	2847-035	1	215	3602-042	3	281	3637-026	2	347	3644-097	2	413	3660-061	2	479	3683-044	1/2	545	3682-111	1			
18	0872-032	3	84	0872-098	3	150	2847-036	1	216	3602-043	3	282	3637-027	2	348	3644-070	2	414	3660-062	2	480	3683-044	2	546	3682-112	1			
19	0872-033	3	85	0872-099	3	151	2847-037	1	217	3602-044	3	283	3637-028	2	349	3644-071	2	415	3660-063	2	481	3683-074	2	547	3682-113	1			
20	0872-034	3	86	0872-100	3	152	2847-038	1	218	3602-062	3	284	3637-029	2	350	3648-035A	2	416	3660-064	2	482	3683-076	2	548	3682-114	1			
21	0872-036	3	87	0872-101	3	153	2847-039	1	219	3602-063	3	285	3637-101	2	351	3648-036	2	417	3660-065	2	483	3683-076	2	549	3682-115	1			
22	0872-036	3	88	0872-102	3	154	2847-040	1	220	3602-064	3	286	3637-102	2	352	3648-137	2	418	3660-066	2	484	3683-077	2	550	3683-001	1			
23	0872-037	3	89	0872-103	3	155	2847-041	1	221	3602-065	3	287	3637-103	2	353	3648-138	2	419	3660-067	2	485	3683-078	2	551	3683-066	1			
24	0872-038	3	90	0872-104	3	156	2847-042	1	222	3602-066	3	288	3637-104	2	354	3648-139	2	420	3660-068	2	486	3683-079	2	552	3683-067	1			
25	0872-039	3	91	0872-105	3	157	2847-043	1	223	3602-067	3	289	3637-105	2	355	3648-140	2	421	3660-069	2	487	3683-080	2	553	3683-068	1			
26	0872-040	3	92	0872-106	3	158	2847-044	1	224	3602-068	3	290	3637-106	2	356	3648-141	2	422	3660-070	2	488	3683-080A	2	554	3683-069	1			
27	0872-041	3	93	0872-107	3	159	2847-045	1	225	3602-070	3	291	3637-107	2	357	3648-142	2	423	3660-071	2	489	3683-080	2	555	3683-061	1			
28	0872-042	3	94	0872-108	3	160	2847-046	1	226	3602-114	3	292	3637-129	2	358	3648-143	2	424	3660-072	2	490	3683-082	2	556	3683-062	1			
29	0872-043	3	95	0872-109	3	161	2847-047	1	227	3602-115	3	293	3637-130	2	359	3648-144	2	425	3660-073	2	491	3683-083	2	557	3683-063	1			
30	0872-044	3	96	0872-110	3	162	2847-048	1	228	3602-116	3	294	3641-010	2	360	3648-145	2	426	3660-074	2	492	3683-084	2	558	3683-064	1			
31	0872-045	3	97	0872-111	3	163	2848-016	1	229	3602-117	3	295	3642-004	2	361	3648-146	2	427	3660-075	2	493	3683-084	2	559	3683-065	1			
32	0872-046	3	98	0872-112	3	164	2848-017	1	230	3602-118	3	296	3642-005	2	362	3648-147	2	428	3660-076	2	494	3683-084	2	560	3683-066	1			
33	0872-047	3	99	0872-113	3	165	2848-018	1	231	3602-119	3	297	3642-006	2	363	3648-148	2	429	3660-077	2	495	3683-084	2	561	3683-067	1			
34	0872-048	3	100	0872-114	3	166	2848-019	1	232	3602-120	3	298	3642-007	2	364	3648-149	2	430	3660-078	2	496	3683-084	2	562	3683-068	1			
35	0872-049	3	101	0872-115	3	167	2848-020	1	233	3602-121	3	299	3642-008	2	365	3648-150	2	431	3660-079	2	497	3683-084	2	563	3683-069	1			
36	0872-050	3	102	0872-116	3	168	2848-022A	1	234	3602-122	3	300	3642-009	2	366	3648-151	2	432	3660-080	2	498	3683-084	2	564	3683-070	1			
37	0872-051	3	103	0872-117	3	169	2848-043	1	235	3602-123	3	301	3642-011	2	367	3648-152	2	433	3660-081	2	499	3683-084	2	565	3683-071	1			
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39	0872-053	3	105	0872-119	3	171	2894-001	1	237	3602-125	3	303	3642-014	2	369	3648-154	2	435	3660-083	2	501	3683-084	2	567	3683-073	1			
40	0872-054	3	106	0872-120	3	172	2894-002	1	238	3602-126	3	304	3642-015	2	370	3648-155	2	436	3660-084	2	502	3683-084	2	568	3683-074	1			
41	0872-055	3	107	0872-121	3	173	2894-035	1	239	3602-127	3	305	3642-016	2	371	3648-156	2	437	3660-085	2	503	3683-084	2	569	3683-075	1			
42	0872-056	3	108	0872-122	3	174	2894-036	1	240	3602-128	3	306	3642-017	2	372	3648-157	2	438	3660-086	2	504	3683-084	2	570	3683-076	1			
43	0872-057	3	109	0872-123	3	175	2894-037	1	241	3602-129	3	307	3642-018	2	373	3648-158	2	439	3660-087	2	505	3683-084	2	571	3683-077	1			
44	0872-058	3	110	0872-124	3	176	2894-038	1	242	3602-130	3	308	3642-019	2	374	3648-159	2	440	3660-088	2	506	3683-084	2	572	3683-078	1			
45	0872-059	3	111	0872-125	3	177	2894-039	1	243	3602-131	3	309	3642-020	2	375	3648-160	2	441	3660-089	2	507	3683-084	2	573	3683-079	1			
46	0872-060	3	112	0872-126	3	178	2895-001	1	244	3602-132	3	310	3642-021	2	376	3648-161	2	442	3660-090	2	508	3683-084	2	574	3683-080	1			
47																													

11. ASSESSMENT ROLL

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

CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT
ASSESSMENT ROLL
FISCAL YEAR 2020/21

APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
0871-004	3	Non-Residential Property	30.98	2,474	650	0.85	0.13	2.14	3.00	1.00	9.39	\$608.22
0871-005	3	Non-Residential Property	36.12	3,293	12,600	1.14	2.61	2.50	3.00	1.00	18.73	1,213.41
0871-006	3	Non-Residential Property	26.90	2,587	3,150	0.89	0.65	1.86	3.00	1.00	10.22	661.71
0871-007	3	Non-Residential Property	25.00	2,650	6,685	0.91	1.39	1.73	3.00	1.00	12.08	782.75
0871-008	3	Residential Property (5+ Units)	133.73	2,905	8,000	1.00	1.66	9.25	2.00	1.00	23.81	1,542.64
0871-014	3	Non-Profit Property	338.18	10,868	37,758	3.75	7.82	23.39	1.00	1.00	34.96	2,264.46
0871-016	3	Non-Residential Property	292.64	23,078	140,380	7.96	29.09	20.24	3.00	1.00	171.85	11,132.07
0872-001	3	Non-Residential Property	242.25	6,155	43,415	2.12	9.00	16.75	3.00	1.00	83.61	5,416.16
0872-002	3	Non-Residential Property	181.15	10,415	14,030	3.59	2.91	12.53	3.00	1.00	57.08	3,697.24
0872-004	3	Non-Residential Property	50.00	3,807	2,364	1.31	0.49	3.46	3.00	1.00	15.78	1,022.24
0872-025	3	Non-Residential Property	7.02	398	1,874	0.14	0.39	0.49	3.00	1.00	3.03	196.50
0872-026	3	Non-Residential Property	5.00	284	1,336	0.10	0.28	0.35	3.00	1.00	2.16	140.09
0872-027	3	Non-Residential Property	8.04	456	2,147	0.16	0.44	0.56	3.00	1.00	3.48	225.13
0872-028	3	Non-Residential Property	1.46	83	389	0.03	0.08	0.10	3.00	1.00	0.63	40.79
0872-029	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-030	3	Residential Property (1-4 Units)	4.59	260	1,225	0.09	0.25	0.32	1.50	1.00	0.99	64.22
0872-031	3	Residential Property (1-4 Units)	2.91	165	778	0.06	0.16	0.20	1.50	1.00	0.63	40.79
0872-032	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-033	3	Residential Property (1-4 Units)	2.44	139	652	0.05	0.14	0.17	1.50	1.00	0.53	34.18
0872-034	3	Residential Property (1-4 Units)	2.40	136	640	0.05	0.13	0.17	1.50	1.00	0.52	33.55
0872-035	3	Residential Property (1-4 Units)	2.41	137	643	0.05	0.13	0.17	1.50	1.00	0.52	33.71
0872-036	3	Residential Property (1-4 Units)	2.46	140	657	0.05	0.14	0.17	1.50	1.00	0.53	34.45
0872-037	3	Residential Property (1-4 Units)	2.72	154	725	0.05	0.15	0.19	1.50	1.00	0.59	38.01
0872-038	3	Residential Property (1-4 Units)	2.70	153	721	0.05	0.15	0.19	1.50	1.00	0.58	37.80
0872-039	3	Residential Property (1-4 Units)	2.39	136	639	0.05	0.13	0.17	1.50	1.00	0.52	33.50
0872-040	3	Residential Property (1-4 Units)	3.13	178	836	0.06	0.17	0.22	1.50	1.00	0.68	43.83
0872-041	3	Residential Property (1-4 Units)	3.28	186	876	0.06	0.18	0.23	1.50	1.00	0.71	45.93
0872-042	3	Residential Property (1-4 Units)	2.40	136	642	0.05	0.13	0.17	1.50	1.00	0.52	33.66
0872-043	3	Residential Property (1-4 Units)	1.70	96	453	0.03	0.09	0.12	1.50	1.00	0.37	23.75
0872-044	3	Residential Property (1-4 Units)	4.11	233	1,098	0.08	0.23	0.28	1.50	1.00	0.89	57.57
0872-045	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-046	3	Residential Property (1-4 Units)	4.58	260	1,223	0.09	0.25	0.32	1.50	1.00	0.99	64.12
0872-047	3	Residential Property (1-4 Units)	2.62	149	700	0.05	0.15	0.18	1.50	1.00	0.57	36.70
0872-048	3	Residential Property (1-4 Units)	2.37	135	633	0.05	0.13	0.16	1.50	1.00	0.51	33.19
0872-049	3	Residential Property (1-4 Units)	2.44	139	652	0.05	0.14	0.17	1.50	1.00	0.53	34.18
0872-050	3	Residential Property (1-4 Units)	2.40	136	640	0.05	0.13	0.17	1.50	1.00	0.52	33.55
0872-051	3	Residential Property (1-4 Units)	2.41	137	643	0.05	0.13	0.17	1.50	1.00	0.52	33.71
0872-052	3	Residential Property (1-4 Units)	2.46	140	657	0.05	0.14	0.17	1.50	1.00	0.53	34.45
0872-053	3	Residential Property (1-4 Units)	2.72	154	725	0.05	0.15	0.19	1.50	1.00	0.59	38.01
0872-054	3	Residential Property (1-4 Units)	2.70	153	721	0.05	0.15	0.19	1.50	1.00	0.58	37.80
0872-055	3	Residential Property (1-4 Units)	2.39	136	639	0.05	0.13	0.17	1.50	1.00	0.52	33.50
0872-056	3	Residential Property (1-4 Units)	3.13	178	836	0.06	0.17	0.22	1.50	1.00	0.68	43.83
0872-057	3	Residential Property (1-4 Units)	3.28	186	876	0.06	0.18	0.23	1.50	1.00	0.71	45.93
0872-058	3	Residential Property (1-4 Units)	2.40	136	642	0.05	0.13	0.17	1.50	1.00	0.52	33.66
0872-059	3	Residential Property (1-4 Units)	1.70	96	453	0.03	0.09	0.12	1.50	1.00	0.37	23.75
0872-060	3	Residential Property (1-4 Units)	3.30	187	881	0.06	0.18	0.23	1.50	1.00	0.71	46.19
0872-061	3	Residential Property (1-4 Units)	2.96	168	789	0.06	0.16	0.20	1.50	1.00	0.64	41.37
0872-062	3	Residential Property (1-4 Units)	2.27	129	605	0.04	0.13	0.16	1.50	1.00	0.49	31.72
0872-063	3	Residential Property (1-4 Units)	2.25	128	600	0.04	0.12	0.16	1.50	1.00	0.49	31.46
0872-064	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872-065	3	Residential Property (1-4 Units)	3.82	217	1,019	0.07	0.21	0.26	1.50	1.00	0.82	53.42
0872-066	3	Residential Property (1-4 Units)	2.91	165	778	0.06	0.16	0.20	1.50	1.00	0.63	40.79
0872-067	3	Residential Property (1-4 Units)	2.37	135	634	0.05	0.13	0.16	1.50	1.00	0.51	33.24
0872-068	3	Residential Property (1-4 Units)	2.44	139	652	0.05	0.14	0.17	1.50	1.00	0.53	34.18
0872-069	3	Residential Property (1-4 Units)	2.40	136	640	0.05	0.13	0.17	1.50	1.00	0.52	33.55
0872-070	3	Residential Property (1-4 Units)	2.40	136	641	0.05	0.13	0.17	1.50	1.00	0.52	33.61
0872-071	3	Residential Property (1-4 Units)	2.46	140	657	0.05	0.14	0.17	1.50	1.00	0.53	34.45
0872-072	3	Residential Property (1-4 Units)	2.87	163	766	0.06	0.16	0.20	1.50	1.00	0.62	40.16
0872-073	3	Residential Property (1-4 Units)	3.45	196	920	0.07	0.19	0.24	1.50	1.00	0.74	48.23
0872-074	3	Residential Property (1-4 Units)	4.13	234	1,102	0.08	0.23	0.29	1.50	1.00	0.89	57.78
0872-075	3	Residential Property (1-4 Units)	3.61	205	963	0.07	0.20	0.25	1.50	1.00	0.78	50.49
0872-076	3	Residential Property (1-4 Units)	2.31	131	616	0.05	0.13	0.16	1.50	1.00	0.50	32.30
0872-077	3	Residential Property (1-4 Units)	3.30	187	881	0.06	0.18	0.23	1.50	1.00	0.71	46.19

CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT
ASSESSMENT ROLL
FISCAL YEAR 2020/21

APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
0872 -078	3	Residential Property (1-4 Units)	2.94	167	786	0.06	0.16	0.20	1.50	1.00	0.64	41.21
0872 -079	3	Residential Property (1-4 Units)	2.27	129	605	0.04	0.13	0.16	1.50	1.00	0.49	31.72
0872 -080	3	Residential Property (1-4 Units)	2.25	128	600	0.04	0.12	0.16	1.50	1.00	0.49	31.46
0872 -081	3	Residential Property (1-4 Units)	2.04	116	544	0.04	0.11	0.14	1.50	1.00	0.44	28.52
0872 -082	3	Residential Property (1-4 Units)	3.84	218	1,025	0.08	0.21	0.27	1.50	1.00	0.83	53.74
0872 -083	3	Residential Property (1-4 Units)	2.95	168	788	0.06	0.16	0.20	1.50	1.00	0.64	41.31
0872 -084	3	Residential Property (1-4 Units)	2.38	135	636	0.05	0.13	0.16	1.50	1.00	0.51	33.34
0872 -085	3	Residential Property (1-4 Units)	2.44	139	652	0.05	0.14	0.17	1.50	1.00	0.53	34.18
0872 -086	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -087	3	Residential Property (1-4 Units)	2.41	137	643	0.05	0.13	0.17	1.50	1.00	0.52	33.71
0872 -088	3	Residential Property (1-4 Units)	2.46	140	658	0.05	0.14	0.17	1.50	1.00	0.53	34.50
0872 -089	3	Residential Property (1-4 Units)	2.88	163	768	0.06	0.16	0.20	1.50	1.00	0.62	40.26
0872 -090	3	Residential Property (1-4 Units)	3.46	196	924	0.07	0.19	0.24	1.50	1.00	0.75	48.44
0872 -091	3	Residential Property (1-4 Units)	4.14	235	1,105	0.08	0.23	0.29	1.50	1.00	0.89	57.93
0872 -092	3	Residential Property (1-4 Units)	3.61	205	963	0.07	0.20	0.25	1.50	1.00	0.78	50.49
0872 -093	3	Residential Property (1-4 Units)	2.31	131	616	0.05	0.13	0.16	1.50	1.00	0.50	32.30
0872 -094	3	Residential Property (1-4 Units)	3.30	187	881	0.06	0.18	0.23	1.50	1.00	0.71	46.19
0872 -095	3	Residential Property (1-4 Units)	2.95	167	787	0.06	0.16	0.20	1.50	1.00	0.64	41.26
0872 -096	3	Residential Property (1-4 Units)	2.27	129	606	0.04	0.13	0.16	1.50	1.00	0.49	31.77
0872 -097	3	Residential Property (1-4 Units)	2.25	128	600	0.04	0.12	0.16	1.50	1.00	0.49	31.46
0872 -098	3	Residential Property (1-4 Units)	2.04	116	544	0.04	0.11	0.14	1.50	1.00	0.44	28.52
0872 -099	3	Residential Property (1-4 Units)	4.31	244	1,150	0.08	0.24	0.30	1.50	1.00	0.93	60.29
0872 -100	3	Residential Property (1-4 Units)	2.66	151	710	0.05	0.15	0.18	1.50	1.00	0.57	37.22
0872 -101	3	Residential Property (1-4 Units)	3.59	204	958	0.07	0.20	0.25	1.50	1.00	0.78	50.23
0872 -102	3	Residential Property (1-4 Units)	3.63	206	969	0.07	0.20	0.25	1.50	1.00	0.78	50.80
0872 -103	3	Residential Property (1-4 Units)	3.71	210	990	0.07	0.21	0.26	1.50	1.00	0.80	51.90
0872 -104	3	Residential Property (1-4 Units)	3.87	220	1,034	0.08	0.21	0.27	1.50	1.00	0.84	54.21
0872 -105	3	Residential Property (1-4 Units)	3.68	209	982	0.07	0.20	0.25	1.50	1.00	0.79	51.48
0872 -106	3	Residential Property (1-4 Units)	4.15	235	1,107	0.08	0.23	0.29	1.50	1.00	0.90	58.04
0872 -107	3	Residential Property (1-4 Units)	3.61	205	963	0.07	0.20	0.25	1.50	1.00	0.78	50.49
0872 -108	3	Residential Property (1-4 Units)	2.31	131	616	0.05	0.13	0.16	1.50	1.00	0.50	32.30
0872 -109	3	Residential Property (1-4 Units)	3.30	187	881	0.06	0.18	0.23	1.50	1.00	0.71	46.19
0872 -110	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -111	3	Residential Property (1-4 Units)	2.27	129	606	0.04	0.13	0.16	1.50	1.00	0.49	31.77
0872 -112	3	Residential Property (1-4 Units)	2.25	128	600	0.04	0.12	0.16	1.50	1.00	0.49	31.46
0872 -113	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -114	3	Residential Property (1-4 Units)	4.32	245	1,152	0.08	0.24	0.30	1.50	1.00	0.93	60.40
0872 -115	3	Residential Property (1-4 Units)	2.97	169	793	0.06	0.16	0.21	1.50	1.00	0.64	41.58
0872 -116	3	Residential Property (1-4 Units)	3.60	205	962	0.07	0.20	0.25	1.50	1.00	0.78	50.44
0872 -117	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -118	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -119	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -120	3	Residential Property (1-4 Units)	3.68	209	982	0.07	0.20	0.25	1.50	1.00	0.79	51.48
0872 -121	3	Residential Property (1-4 Units)	4.15	235	1,107	0.08	0.23	0.29	1.50	1.00	0.90	58.04
0872 -122	3	Residential Property (1-4 Units)	3.61	205	963	0.07	0.20	0.25	1.50	1.00	0.78	50.49
0872 -123	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -124	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -125	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -126	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -127	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -128	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -129	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -130	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -131	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -132	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -133	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -134	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -135	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -136	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -137	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -138	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -139	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -140	3	Residential Property (1-4 Units)	3.66	208	977	0.07	0.20	0.25	1.50	1.00	0.79	51.22

CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT
ASSESSMENT ROLL
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APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
0872 -141	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -142	3	Residential Property (1-4 Units)	3.31	188	884	0.06	0.18	0.23	1.50	1.00	0.72	46.35
0872 -143	3	Residential Property (1-4 Units)	3.80	216	1,015	0.07	0.21	0.26	1.50	1.00	0.82	53.21
0874 -003	2	Residential Property (5+ Units)	235.56	21,296	61,414	7.34	12.73	16.29	2.00	1.50	109.08	7,065.82
2623 -006	2	Non-Residential Property	164.28	9,748	1,920	3.36	0.40	11.36	3.00	1.50	68.04	4,407.35
2647 -002B	1	Non-Residential Property	42.00	3,149.00	2,940	1.09	0.61	2.90	3.00	2.25	31.05	2,011.13
2647 -003	1	Non-Residential Property	25.00	2,495.00	7,000	0.86	1.45	1.73	3.00	2.25	27.27	1,766.35
2647 -004	1	Non-Residential Property	25.00	2,495.00	3,500	0.86	0.73	1.73	3.00	2.25	22.37	1,449.24
2647 -005	1	Non-Residential Property	25.00	2,495.00	5,264	0.86	1.09	1.73	3.00	2.25	24.84	1,609.06
2647 -006	1	Non-Residential Property	30.00	3,000.00	6,000	1.03	1.24	2.07	3.00	2.25	29.38	1,903.08
2647 -007	1	Non-Residential Property	25.00	3,123.00	5,750	1.08	1.19	1.73	3.00	2.25	26.98	1,747.79
2647 -008	1	Non-Residential Property	25.00	3,123.00	5,450	1.08	1.13	1.73	3.00	2.25	26.56	1,720.61
2647 -009	1	Non-Residential Property	24.49	3,057.00	4,776	1.05	0.99	1.69	3.00	2.25	25.23	1,634.17
2647 -010	1	Non-Residential Property	24.84	3,101.00	5,441	1.07	1.13	1.72	3.00	2.25	26.43	1,711.76
2647 -011	1	Non-Residential Property	24.67	3,079.00	5,826	1.06	1.21	1.71	3.00	2.25	26.83	1,737.98
2647 -012	1	Non-Residential Property	45.00	5,623.00	11,506	1.94	2.38	3.11	3.00	2.25	50.19	3,251.01
2647 -014	1	Non-Residential Property	25.00	1,873.00	3,064	0.65	0.63	1.73	3.00	2.25	20.32	1,315.94
2647 -015	1	Non-Residential Property	25.00	1,875.00	4,050	0.65	0.84	1.73	3.00	2.25	21.70	1,405.58
2647 -016	1	Non-Residential Property	150.00	5,623.00	7,500	1.94	1.55	10.37	3.00	2.25	93.60	6,062.81
2647 -017	1	Non-Residential Property	37.00	4,621.00	-	1.59	-	2.56	3.00	2.25	28.03	1,815.53
2647 -033	1	Non-Residential Property	192.00	9,152.00	17,423	3.16	3.61	13.28	3.00	2.25	135.29	8,763.93
2647 -034	1	Non-Residential Property	37.00	3,846.00	-	1.33	-	2.56	3.00	2.25	26.22	1,698.67
2647 -035	1	Non-Residential Property	139.78	4,206.00	4,782	1.45	0.99	9.67	3.00	2.25	81.73	5,293.93
2647 -036	1	Residential Property (1-4 Units)	12.86	1,303	1,288	0.45	0.27	0.89	1.50	2.25	5.42	350.94
2647 -037	1	Residential Property (1-4 Units)	12.52	1,268	1,254	0.44	0.26	0.87	1.50	2.25	5.27	341.68
2647 -038	1	Residential Property (1-4 Units)	12.02	1,218	1,204	0.42	0.25	0.83	1.50	2.25	5.06	328.06
2647 -039	1	Residential Property (1-4 Units)	6.79	688	680	0.24	0.14	0.47	1.50	2.25	2.86	185.28
2647 -040	1	Residential Property (1-4 Units)	6.79	688	680	0.24	0.14	0.47	1.50	2.25	2.86	185.28
2647 -041	1	Residential Property (1-4 Units)	8.56	867	857	0.30	0.18	0.59	1.50	2.25	3.60	233.51
2647 -042	1	Residential Property (1-4 Units)	8.76	888	878	0.31	0.18	0.61	1.50	2.25	3.69	239.23
2647 -043	1	Residential Property (1-4 Units)	8.76	888	878	0.31	0.18	0.61	1.50	2.25	3.69	239.23
2647 -044	1	Residential Property (1-4 Units)	11.05	1,120	1,107	0.39	0.23	0.76	1.50	2.25	4.66	301.63
2647 -045	1	Residential Property (1-4 Units)	11.05	1,120	1,107	0.39	0.23	0.76	1.50	2.25	4.66	301.63
2647 -046	1	Residential Property (1-4 Units)	7.97	807	798	0.28	0.17	0.55	1.50	2.25	3.36	217.43
2647 -047	1	Residential Property (1-4 Units)	7.76	786	777	0.27	0.16	0.54	1.50	2.25	3.27	211.71
2647 -048	1	Non-Residential Property	81.75	617.00	-	0.21	-	5.65	3.00	2.25	39.59	2,564.82
2648 -016	1	Residential Property (1-4 Units)	25.00	1,873	2,650	0.65	0.55	1.73	1.50	2.25	9.87	639.22
2648 -017	1	Residential Property (1-4 Units)	25.00	1,873	5,219	0.65	1.08	1.73	1.50	2.25	11.66	755.60
2648 -018	1	Residential Property (1-4 Units)	25.00	1,875	2,650	0.65	0.55	1.73	1.50	2.25	9.87	639.37
2648 -019	1	Non-Residential Property	25.00	1,875.00	2,460	0.65	0.51	1.73	3.00	2.25	19.47	1,261.52
2648 -020	1	Non-Residential Property	25.00	1,873.00	1,394	0.65	0.29	1.73	3.00	2.25	17.98	1,164.63
2648 -022A	1	Non-Residential Property	25.00	1,873.00	4,550	0.65	0.94	1.73	3.00	2.25	22.39	1,450.58
2648 -043	1	Non-Residential Property	50.00	3,750.00	3,574	1.29	0.74	3.46	3.00	2.25	37.07	2,401.08
2648 -052	1	Non-Residential Property	125.00	3,750.00	8,035	1.29	1.67	8.64	3.00	2.25	78.31	5,072.96
2694 -001	1	Non-Residential Property	200.00	9,374.00	2,764	3.23	0.57	13.83	3.00	2.25	119.04	7,711.12
2694 -002	1	Non-Residential Property	918.00	83,500.00	20,050	28.80	4.15	63.48	3.00	2.25	650.92	42,164.21
2694 -035	1	Non-Residential Property	25.00	1,875.00	4,284	0.65	0.89	1.73	3.00	2.25	22.03	1,426.78
2694 -036	1	Non-Residential Property	25.00	1,873.00	1,957	0.65	0.41	1.73	3.00	2.25	18.77	1,215.64
2694 -037	1	Non-Residential Property	25.00	1,875.00	2,450	0.65	0.51	1.73	3.00	2.25	19.46	1,260.61
2694 -038	1	Residential Property (1-4 Units)	25.00	1,875	1,770	0.65	0.37	1.73	1.50	2.25	9.25	599.50
2694 -039	1	Non-Residential Property	25.00	2,500.00	2,130	0.86	0.44	1.73	3.00	2.25	20.47	1,325.86
2695 -001	1	Non-Residential Property	150.00	5,623.00	10,576	1.94	2.19	10.37	3.00	2.25	97.90	6,341.52
2695 -002	1	Non-Residential Property	50.00	6,250.00	10,423	2.16	2.16	3.46	3.00	2.25	52.47	3,398.61
2695 -003	1	Non-Residential Property	24.00	3,001.00	3,594	1.03	0.74	1.66	3.00	2.25	23.22	1,503.82
2695 -004	1	Non-Residential Property	24.67	3,084.00	2,972	1.06	0.62	1.71	3.00	2.25	22.85	1,480.14
2695 -005	1	Non-Residential Property	24.67	3,084.00	4,588	1.06	0.95	1.71	3.00	2.25	25.11	1,626.56
2695 -006	1	Non-Residential Property	24.67	3,084.00	8,011	1.06	1.66	1.71	3.00	2.25	29.90	1,936.70
2695 -007	1	Non-Residential Property	25.00	3,125.00	4,484	1.08	0.93	1.73	3.00	2.25	25.22	1,633.39
2695 -008	1	Non-Residential Property	24.33	3,040.00	5,628	1.05	1.17	1.68	3.00	2.25	26.31	1,704.06
2695 -009	1	Non-Residential Property	24.67	3,084.00	2,466	1.06	0.51	1.71	3.00	2.25	22.14	1,434.30
2695 -010	1	Non-Residential Property	37.00	4,626.00	9,198	1.60	1.91	2.56	3.00	2.25	40.90	2,649.67
2695 -011	1	Non-Residential Property	37.00	4,626.00	2,145	1.60	0.44	2.56	3.00	2.25	31.04	2,010.63
2695 -012	1	Non-Residential Property	25.00	3,123.00	2,800	1.08	0.58	1.73	3.00	2.25	22.86	1,480.51

CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT
ASSESSMENT ROLL
FISCAL YEAR 2020/21

APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
2695 -013	1	Non-Residential Property	24.50	3,062.00	3,834	1.06	0.79	1.69	3.00	2.25	23.93	1,549.88
2695 -013A	1	Non-Residential Property	24.50	3,062.00	3,834	1.06	0.79	1.69	3.00	2.25	23.93	1,549.88
2695 -014	1	Non-Residential Property	22.46	1,812.00	2,484	0.62	0.51	1.55	3.00	2.25	18.18	1,177.33
2695 -015	1	Residential Property (1-4 Units)	22.46	1,812	1,920	0.62	0.40	1.55	1.50	2.25	8.69	563.12
2695 -016	1	Non-Residential Property	110.58	2,421.00	6,540	0.83	1.36	7.65	3.00	2.25	66.40	4,301.19
2695 -017	1	Residential Property (1-4 Units)	22.25	1,668	1,848	0.58	0.38	1.54	1.50	2.25	8.43	545.85
2695 -018	1	Residential Property (1-4 Units)	22.25	1,668	1,892	0.58	0.39	1.54	1.50	2.25	8.46	547.85
2695 -035	1	Non-Residential Property	25.00	1,873.00	2,750	0.65	0.57	1.73	3.00	2.25	19.88	1,287.49
2695 -036	1	Non-Residential Property	50.00	3,750.00	6,732	1.29	1.39	3.46	3.00	2.25	41.48	2,687.21
2695 -041	1	Non-Residential Property	125.00	3,750.00	9,750	1.29	2.02	8.64	3.00	2.25	80.71	5,228.35
2695 -042	1	Non-Residential Property	50.00	3,750.00	3,750	1.29	0.78	3.46	3.00	2.25	37.31	2,417.03
2696 -001	1	Non-Residential Property	147.00	4,277.00	8,554	1.48	1.77	10.17	3.00	2.25	90.54	5,864.64
3501 -001	3	Non-Residential Property	289.33	8,960	19,567	3.09	4.05	20.01	3.00	1.00	81.46	5,276.53
3501 -003	3	Non-Residential Property	140.00	4,499	1,200	1.55	0.25	9.68	3.00	1.00	34.44	2,231.18
3501 -004	3	Non-Residential Property	25.00	2,247	3,632	0.77	0.75	1.73	3.00	1.00	9.77	632.80
3501 -006	3	Non-Profit Property	150.00	7,957	11,802	2.74	2.45	10.37	1.00	1.00	15.56	1,008.08
3501 -007	3	Non-Profit Property	212.60	3,904	-	1.35	-	14.70	1.00	1.00	16.05	1,039.55
3501 -008	3	Non-Residential Property	88.00	6,743	4,427	2.33	0.92	6.09	3.00	1.00	27.98	1,812.73
3501 -009	3	Non-Residential Property	25.00	3,652	-	1.26	-	1.73	3.00	1.00	8.96	580.70
3501 -011	3	Non-Residential Property	8.90	619	1,364	0.21	0.28	0.62	3.00	1.00	3.33	215.97
3501 -012	3	Residential Property (1-4 Units)	5.57	388	854	0.13	0.18	0.39	1.50	1.00	1.04	67.61
3501 -013	3	Residential Property (1-4 Units)	5.77	401	884	0.14	0.18	0.40	1.50	1.00	1.08	69.99
3501 -014	3	Residential Property (1-4 Units)	5.77	401	884	0.14	0.18	0.40	1.50	1.00	1.08	69.99
3502 -040	3	Non-Residential Property	86.79	3,920	7,450	1.35	1.54	6.00	3.00	1.00	26.69	1,729.04
3502 -041	3	Non-Residential Property	25.00	2,225	1,644	0.77	0.34	1.73	3.00	1.00	8.51	551.27
3502 -042	3	Non-Residential Property	25.00	2,757	3,411	0.95	0.71	1.73	3.00	1.00	10.16	658.08
3502 -043	3	Non-Residential Property	42.88	3,145	6,503	1.08	1.35	2.96	3.00	1.00	16.19	1,048.80
3502 -044	3	Non-Residential Property	76.67	2,744	8,100	0.95	1.68	5.30	3.00	1.00	23.78	1,540.34
3502 -062	3	Residential Property (1-4 Units)	29.00	2,320	2,780	0.80	0.58	2.01	1.50	1.00	5.07	328.57
3502 -063	3	Residential Property (5+ Units)	29.00	2,317	5,541	0.80	1.15	2.01	2.00	1.00	7.91	512.08
3502 -064	3	Non-Residential Property	25.00	1,999	2,600	0.69	0.54	1.73	3.00	1.00	8.87	574.62
3502 -065	3	Residential Property (1-4 Units)	25.00	1,999	2,700	0.69	0.56	1.73	1.50	1.00	4.47	289.32
3502 -066	3	Residential Property (5+ Units)	25.00	2,000	5,755	0.69	1.19	1.73	2.00	1.00	7.22	467.82
3502 -067	3	Non-Residential Property	27.00	1,999	4,786	0.69	0.99	1.87	3.00	1.00	10.64	689.53
3502 -068	3	Non-Residential Property	92.25	4,408	3,840	1.52	0.80	6.38	3.00	1.00	26.09	1,689.72
3502 -070	3	Non-Residential Property	131.46	8,698	14,283	3.00	2.96	9.09	3.00	1.00	45.15	2,924.64
3502 -114	3	Non-Residential Property	125.59	2,385	5,780	0.82	1.20	8.68	3.00	1.00	32.12	2,080.33
3502 -115	3	Residential Property (1-4 Units)	18.84	358	867	0.12	0.18	1.30	1.50	1.00	2.41	156.02
3502 -116	3	Residential Property (1-4 Units)	19.12	363	880	0.13	0.18	1.32	1.50	1.00	2.44	158.36
3502 -117	3	Residential Property (1-4 Units)	16.95	322	780	0.11	0.16	1.17	1.50	1.00	2.17	140.37
3534 -057	3	Non-Residential Property	199.00	15,934	10,500	5.50	2.18	13.76	3.00	1.00	64.30	4,164.89
3534 -058	3	Non-Residential Property	120.03	9,865	15,406	3.40	3.19	8.30	3.00	1.00	44.68	2,894.51
3535 -008	3	Non-Residential Property	25.00	2,495	2,550	0.86	0.53	1.73	3.00	1.00	9.35	605.85
3535 -012	3	Non-Residential Property	54.29	2,870	3,850	0.99	0.80	3.75	3.00	1.00	16.63	1,076.96
3535 -013	3	Residential Property (5+ Units)	285.28	7,252	23,260	2.50	4.82	19.73	2.00	1.00	54.10	3,504.21
3535 -014	3	Residential Property (1-4 Units)	44.66	2,232	2,394	0.77	0.50	3.09	1.50	1.00	6.53	423.04
3535 -015	3	Non-Residential Property	50.00	5,000	7,040	1.72	1.46	3.46	3.00	1.00	19.92	1,290.49
3535 -016	3	Non-Residential Property	30.71	2,116	5,000	0.73	1.04	2.12	3.00	1.00	11.67	755.87
3535 -017	3	Residential Property (1-4 Units)	6.13	422	998	0.15	0.21	0.42	1.50	1.00	1.16	75.44
3535 -018	3	Residential Property (1-4 Units)	7.28	502	1,185	0.17	0.25	0.50	1.50	1.00	1.38	89.57
3535 -019	3	Residential Property (1-4 Units)	6.15	424	1,001	0.15	0.21	0.43	1.50	1.00	1.17	75.66
3535 -020	3	Residential Property (1-4 Units)	6.97	480	1,134	0.17	0.23	0.48	1.50	1.00	1.32	85.72
3535 -021	3	Residential Property (1-4 Units)	6.41	441	1,043	0.15	0.22	0.44	1.50	1.00	1.22	78.84
3535 -022	3	Residential Property (1-4 Units)	7.39	509	1,203	0.18	0.25	0.51	1.50	1.00	1.40	90.93
3535 -023	3	Residential Property (1-4 Units)	6.41	441	1,043	0.15	0.22	0.44	1.50	1.00	1.22	78.84
3535 -024	3	Residential Property (1-4 Units)	7.39	509	1,203	0.18	0.25	0.51	1.50	1.00	1.40	90.93
3535 -025	3	Residential Property (1-4 Units)	6.22	429	1,013	0.15	0.21	0.43	1.50	1.00	1.18	76.57
3535 -026	3	Residential Property (1-4 Units)	7.36	507	1,199	0.18	0.25	0.51	1.50	1.00	1.40	90.63
3535 -027	3	Residential Property (1-4 Units)	5.16	356	840	0.12	0.17	0.36	1.50	1.00	0.98	63.49
3535 -028	3	Residential Property (1-4 Units)	5.44	375	886	0.13	0.18	0.38	1.50	1.00	1.03	66.97
3535 -042	3	Residential Property (5+ Units)	288.37	14,925	75,989	5.15	15.75	19.94	2.00	1.00	81.67	5,290.29
3535 -043	3	Non-Residential Property	132.49	6,857	34,912	2.36	7.23	9.16	3.00	1.00	56.28	3,645.81
3535 -044	3	Non-Residential Property	90.13	4,665	23,751	1.61	4.92	6.23	3.00	1.00	38.29	2,480.29

CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT
ASSESSMENT ROLL
FISCAL YEAR 2020/21

APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
3535 -045	3	Residential Property (5+ Units)	93.48	4,838	24,632	1.67	5.10	6.46	2.00	1.00	26.47	1,714.86
3536 -001	2/3	Non-Residential Property	1,265.19	124,577	69,452	42.96	14.39	87.49	3.00	1.36	588.86	38,144.10
3536 -002	3	Non-Residential Property	87.00	3,232	-	1.11	-	6.02	3.00	1.00	21.39	1,385.72
3536 -003	3	Non-Residential Property	30.00	2,687	-	0.93	-	2.07	3.00	1.00	9.00	583.22
3536 -004	3	Non-Residential Property	25.00	2,495	-	0.86	-	1.73	3.00	1.00	7.77	503.16
3536 -005	3	Non-Residential Property	50.00	4,996	-	1.72	-	3.46	3.00	1.00	15.54	1,006.73
3536 -007	3	Non-Residential Property	75.00	7,500	-	2.59	-	5.19	3.00	1.00	23.32	1,510.50
3536 -010	2/3	Non-Residential Property	202.81	15,292	-	5.27	-	14.02	3.00	1.38	79.71	5,163.13
3536 -012	2/3	Non-Residential Property	246.24	7,762	-	2.68	-	17.03	3.00	1.26	74.38	4,818.14
3536 -013	3	Non-Residential Property	-	3,368	-	1.16	-	-	3.00	1.00	3.48	225.72
3537 -001	2	Non-Residential Property	200.00	9,997	20,000	3.45	4.14	13.83	3.00	1.50	96.40	6,244.49
3537 -005	2	Residential Property (5+ Units)	25.00	3,123	4,530	1.08	0.94	1.73	2.00	1.50	11.23	727.67
3537 -006	2	Residential Property (1-4 Units)	24.00	2,996	2,900	1.03	0.60	1.66	1.50	1.50	7.41	480.06
3537 -007	2	Non-Residential Property	48.00	5,998	6,792	2.07	1.41	3.32	3.00	1.50	30.58	1,980.77
3537 -009	2	Non-Residential Property	48.00	5,998	9,345	2.07	1.94	3.32	3.00	1.50	32.96	2,134.98
3537 -010	2	Non-Profit Property	60.00	7,496	3,784	2.59	0.78	4.15	1.00	1.50	11.28	730.52
3537 -013	2	Non-Residential Property	50.00	6,246	4,265	2.15	0.88	3.46	3.00	1.50	29.23	1,893.38
3537 -014	2	Non-Residential Property	25.00	3,123	2,685	1.08	0.56	1.73	3.00	1.50	15.13	980.06
3537 -015	2	Non-Residential Property	25.00	3,125	5,502	1.08	1.14	1.73	3.00	1.50	17.76	1,150.42
3537 -016	2	Non-Residential Property	125.00	2,495	1,557	0.86	0.32	8.64	3.00	1.50	44.22	2,864.52
3537 -017	2	Non-Residential Property	25.00	2,500	4,092	0.86	0.85	1.73	3.00	1.50	15.48	1,002.42
3537 -018	2	Non-Residential Property	25.00	2,495	5,910	0.86	1.22	1.73	3.00	1.50	17.16	1,111.73
3537 -019	2	Non-Residential Property	25.00	2,500	5,560	0.86	1.15	1.73	3.00	1.50	16.84	1,091.09
3537 -020	2	Non-Residential Property	25.00	2,500	7,326	0.86	1.52	1.73	3.00	1.50	18.49	1,197.76
3537 -021	2	Residential Property (5+ Units)	25.00	2,500	7,168	0.86	1.49	1.73	2.00	1.50	12.23	792.15
3537 -023	2	Non-Residential Property	37.00	3,698	7,195	1.28	1.49	2.56	3.00	1.50	23.96	1,552.17
3537 -024	2	Non-Residential Property	38.00	2,648	7,944	0.91	1.65	2.63	3.00	1.50	23.34	1,512.01
3537 -085	2	Residential Property (1-4 Units)	125.00	2,500	3,475	0.86	0.72	8.64	1.50	1.50	23.01	1,490.44
3537 -086	2	Non-Residential Property	25.00	2,500	3,448	0.86	0.71	1.73	3.00	1.50	14.87	963.52
3537 -087	2	Non-Residential Property	50.00	4,996	7,695	1.72	1.59	3.46	3.00	1.50	30.49	1,974.90
3537 -088	2	Residential Property (1-4 Units)	25.00	2,500	3,960	0.86	0.82	1.73	1.50	1.50	7.68	497.22
3537 -091	2	Non-Residential Property	55.00	6,875	4,265	2.37	0.88	3.80	3.00	1.50	31.76	2,057.39
3537 -101	2	Non-Residential Property	6.69	669	1,589	0.23	0.33	0.46	3.00	1.50	4.60	298.15
3537 -102	2	Residential Property (1-4 Units)	3.13	313	742	0.11	0.15	0.22	1.50	1.50	1.07	69.61
3537 -103	2	Residential Property (1-4 Units)	2.98	298	707	0.10	0.15	0.21	1.50	1.50	1.02	66.33
3537 -104	2	Residential Property (1-4 Units)	3.13	313	742	0.11	0.15	0.22	1.50	1.50	1.07	69.61
3537 -105	2	Residential Property (1-4 Units)	2.98	298	707	0.10	0.15	0.21	1.50	1.50	1.02	66.33
3537 -106	2	Residential Property (1-4 Units)	3.13	313	742	0.11	0.15	0.22	1.50	1.50	1.07	69.61
3537 -107	2	Residential Property (1-4 Units)	2.98	298	707	0.10	0.15	0.21	1.50	1.50	1.02	66.33
3537 -129	2	Residential Property (1-4 Units)	11.84	1,184	1,192	0.41	0.25	0.82	1.50	1.50	3.32	214.84
3537 -130	2	Residential Property (1-4 Units)	13.16	1,316	1,325	0.45	0.27	0.91	1.50	1.50	3.69	238.81
3541 -010	2	Non-Residential Property	235.00	13,650	5,508	4.71	1.14	16.25	3.00	1.50	99.45	6,441.85
3542 -004	2	Non-Residential Property	25.00	2,500	7,500	0.86	1.55	1.73	3.00	1.50	18.65	1,208.27
3542 -005	2	Non-Residential Property	25.00	2,500	4,956	0.86	1.03	1.73	3.00	1.50	16.28	1,054.61
3542 -006	2	Non-Residential Property	50.00	5,000	12,490	1.72	2.59	3.46	3.00	1.50	34.97	2,264.93
3542 -007	2	Non-Residential Property	25.00	2,500	4,725	0.86	0.98	1.73	3.00	1.50	16.07	1,040.65
3542 -008	2	Non-Residential Property	25.00	2,500	2,375	0.86	0.49	1.73	3.00	1.50	13.87	898.71
3542 -009	2	Non-Residential Property	50.00	6,303	-	2.17	-	3.46	3.00	1.50	25.34	1,641.49
3542 -011	2	Non-Residential Property	25.00	4,000	4,750	1.38	0.98	1.73	3.00	1.50	18.42	1,192.96
3542 -013	2	Residential Property (5+ Units)	25.00	4,265	6,719	1.47	1.39	1.73	2.00	1.50	13.78	892.35
3542 -014	2	Non-Residential Property	25.00	3,994	15,976	1.38	3.31	1.73	3.00	1.50	28.88	1,870.44
3542 -015	2	Non-Residential Property	25.00	3,267	10,868	1.13	2.25	1.73	3.00	1.50	22.98	1,488.82
3542 -016	2	Non-Residential Property	25.00	2,609	2,400	0.90	0.50	1.73	3.00	1.50	14.07	911.17
3542 -024A	2	Residential Property (1-4 Units)	25.00	3,123	3,400	1.08	0.70	1.73	1.50	1.50	7.90	511.62
3542 -025	2	Non-Residential Property	100.00	12,497	12,336	4.31	2.56	6.92	3.00	1.50	62.02	4,017.15
3542 -036	2	Non-Residential Property	28.77	3,179	-	1.10	-	1.99	3.00	1.50	13.89	899.52
3542 -037	2	Residential Property (5+ Units)	26.00	2,265	5,190	0.78	1.08	1.80	2.00	1.50	10.96	710.18
3542 -038	2	Residential Property (5+ Units)	30.06	1,894	4,140	0.65	0.86	2.08	2.00	1.50	10.77	697.64
3542 -038A	2	Non-Residential Property	58.83	1,472	1,366	0.51	0.28	4.07	3.00	1.50	21.87	1,416.40
3542 -040	2	Non-Residential Property	12.00	144	-	0.05	-	0.83	3.00	1.50	3.96	256.36
3542 -041	2	Non-Residential Property	288.05	10,417	61,678	3.59	12.78	19.92	3.00	1.50	163.32	10,579.08
3542 -049	2	Residential Property (1-4 Units)	11.88	1,291	1,115	0.45	0.23	0.82	1.50	1.50	3.37	218.26
3542 -050	2	Residential Property (1-4 Units)	13.12	1,426	1,232	0.49	0.26	0.91	1.50	1.50	3.72	241.16

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APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
3542-061	2	Non-Residential Property	403.27	18,477	107,409	6.37	22.26	27.89	3.00	1.50	254.32	16,474.12
3542-062	2	Non-Residential Property	50.00	5,153	18,000	1.78	3.73	3.46	3.00	1.50	40.34	2,613.14
3542-063	2	Residential Property (1-4 Units)	4.98	888	1,232	0.31	0.26	0.34	1.50	1.50	2.04	131.99
3542-064	2	Residential Property (1-4 Units)	5.64	1,006	1,396	0.35	0.29	0.39	1.50	1.50	2.31	149.56
3542-065	2	Residential Property (1-4 Units)	5.75	1,026	1,424	0.35	0.30	0.40	1.50	1.50	2.36	152.56
3542-066	2	Residential Property (1-4 Units)	4.43	790	1,097	0.27	0.23	0.31	1.50	1.50	1.81	117.53
3542-067	2	Residential Property (1-4 Units)	2.36	420	583	0.14	0.12	0.16	1.50	1.50	0.96	62.46
3542-068	2	Residential Property (1-4 Units)	1.84	328	455	0.11	0.09	0.13	1.50	1.50	0.75	48.75
3543-001	2	Non-Residential Property	249.30	6,394	17,241	2.21	3.57	17.24	3.00	1.50	103.58	6,709.43
3543-003	2	Non-Residential Property	82.00	5,144	3,470	1.77	0.72	5.67	3.00	1.50	36.74	2,379.61
3543-003A	2	Non-Residential Property	58.00	5,797	9,600	2.00	1.99	4.01	3.00	1.50	36.00	2,331.75
3543-003B	2	Non-Residential Property	37.00	3,700	7,400	1.28	1.53	2.56	3.00	1.50	24.16	1,564.75
3543-004	2	Non-Residential Property	25.00	3,040	6,178	1.05	1.28	1.73	3.00	1.50	18.26	1,182.71
3543-005	2	Non-Residential Property	150.00	5,000	11,135	1.72	2.31	10.37	3.00	1.50	64.82	4,198.81
3543-006	2	Residential Property (1-4 Units)	25.00	2,495	2,140	0.86	0.44	1.73	1.50	1.50	6.82	442.00
3543-007	2	Residential Property (5+ Units)	25.00	2,500	5,865	0.86	1.22	1.73	2.00	1.50	11.42	739.68
3543-010	2	Non-Residential Property	125.00	12,120	24,240	4.18	5.02	8.64	3.00	1.50	80.31	5,202.22
3543-012	2	Non-Residential Property	50.00	4,996	8,635	1.72	1.79	3.46	3.00	1.50	31.36	2,031.68
3543-013	2	Residential Property (1-4 Units)	9.45	945	1,670	0.33	0.35	0.65	1.50	1.50	2.98	193.11
3543-014	2	Residential Property (1-4 Units)	9.56	956	1,690	0.33	0.35	0.66	1.50	1.50	3.02	195.43
3543-015	2	Residential Property (1-4 Units)	6.00	600	1,060	0.21	0.22	0.41	1.50	1.50	1.89	122.58
3543-025	2	Non-Residential Property	364.98	14,979	50,461	5.17	10.46	25.24	3.00	1.50	183.88	11,910.92
3543-026	2	Non-Residential Property	58.97	2,420	8,153	0.83	1.69	4.08	3.00	1.50	29.71	1,924.45
3543-027	2	Non-Residential Property	22.73	933	3,142	0.32	0.65	1.57	3.00	1.50	11.45	741.64
3543-028	2	Non-Residential Property	4.69	193	649	0.07	0.13	0.32	3.00	1.50	2.36	153.19
3544-059	2	Non-Residential Property	25.00	3,123	1,901	1.08	0.39	1.73	3.00	1.50	14.40	932.70
3544-060	2	Non-Residential Property	50.00	6,250	10,812	2.16	2.24	3.46	3.00	1.50	35.34	2,289.24
3544-062	2	Non-Residential Property	25.00	3,125	2,780	1.08	0.58	1.73	3.00	1.50	15.22	986.00
3544-063	2	Non-Residential Property	25.00	3,125	4,816	1.08	1.00	1.73	3.00	1.50	17.12	1,108.98
3544-064	2	Non-Residential Property	25.00	3,123	5,285	1.08	1.10	1.73	3.00	1.50	17.55	1,137.11
3544-065	2	Non-Residential Property	122.96	8,432	23,184	2.91	4.80	8.50	3.00	1.50	72.97	4,726.53
3544-067	2	Non-Residential Property	125.02	9,816	29,448	3.39	6.10	8.65	3.00	1.50	81.60	5,285.61
3544-070	2	Non-Residential Property	25.00	2,750	4,680	0.95	0.97	1.73	3.00	1.50	16.41	1,063.07
3544-071	2	Non-Residential Property	25.00	2,748	2,815	0.95	0.58	1.73	3.00	1.50	14.67	950.22
3558-035A	2	Non-Residential Property	25.00	3,680	4,137	1.27	0.86	1.73	3.00	1.50	17.35	1,123.76
3558-036	2	Non-Residential Property	91.55	2,512	6,495	0.87	1.35	6.33	3.00	1.50	38.44	2,490.14
3558-137	2	Non-Residential Property	28.53	2,309	8,155	0.80	1.69	1.97	3.00	1.50	20.07	1,299.93
3558-138	2	Residential Property (1-4 Units)	3.57	289	1,019	0.10	0.21	0.25	1.50	1.50	1.25	81.22
3558-139	2	Residential Property (1-4 Units)	3.73	302	1,067	0.10	0.22	0.26	1.50	1.50	1.31	85.04
3558-140	2	Residential Property (1-4 Units)	3.78	306	1,080	0.11	0.22	0.26	1.50	1.50	1.33	86.08
3558-141	2	Residential Property (1-4 Units)	3.46	280	988	0.10	0.20	0.24	1.50	1.50	1.22	78.75
3558-142	2	Residential Property (1-4 Units)	3.44	278	983	0.10	0.20	0.24	1.50	1.50	1.21	78.35
3558-143	2	Residential Property (1-4 Units)	2.72	220	778	0.08	0.16	0.19	1.50	1.50	0.96	62.01
3558-144	2	Residential Property (1-4 Units)	2.69	218	770	0.08	0.16	0.19	1.50	1.50	0.95	61.37
3558-145	2	Residential Property (1-4 Units)	3.46	280	990	0.10	0.21	0.24	1.50	1.50	1.22	78.90
3558-146	2	Residential Property (1-4 Units)	3.75	304	1,073	0.10	0.22	0.26	1.50	1.50	1.32	85.52
3558-147	2	Non-Residential Property	7.09	574	2,027	0.20	0.42	0.49	3.00	1.50	4.99	323.11
3558-148	2	Non-Residential Property	5.75	466	1,644	0.16	0.34	0.40	3.00	1.50	4.05	262.06
3558-149	2	Non-Residential Property	6.73	545	1,924	0.19	0.40	0.47	3.00	1.50	4.73	306.69
3558-150	2	Non-Residential Property	7.94	642	2,268	0.22	0.47	0.55	3.00	1.50	5.58	361.53
3558-151	2	Non-Residential Property	6.25	505	1,785	0.17	0.37	0.43	3.00	1.50	4.39	284.53
3558-152	2	Non-Residential Property	6.44	521	1,840	0.18	0.38	0.45	3.00	1.50	4.53	293.30
3559-001	2	Non-Residential Property	211.58	4,082	3,788	1.41	0.78	14.63	3.00	1.50	75.71	4,904.09
3559-002	2	Non-Residential Property	248.42	21,296	54,945	7.34	11.39	17.18	3.00	1.50	161.59	10,467.09
3559-005	2	Residential Property (1-4 Units)	25.00	2,495	5,325	0.86	1.10	1.73	1.50	1.50	8.31	538.20
3559-006	2	Residential Property (5+ Units)	27.50	2,748	4,866	0.95	1.01	1.90	2.00	1.50	11.57	749.66
3559-008	2	Non-Residential Property	155.00	5,492	7,094	1.89	1.47	10.72	3.00	1.50	63.37	4,104.97
3559-009	2	Non-Residential Property	75.00	9,130	9,130	3.15	1.89	5.19	3.00	1.50	46.02	2,981.09
3559-011A	2	Non-Residential Property	5.00	574	-	0.20	-	0.35	3.00	1.50	2.45	158.49
3559-012	2	Non-Residential Property	25.00	1,903	1,810	0.66	0.38	1.73	3.00	1.50	12.42	804.56
3559-012A	2	Residential Property (5+ Units)	25.25	1,698	3,240	0.59	0.67	1.75	2.00	1.50	9.01	583.58
3559-013	2	Non-Residential Property	111.00	7,046	21,138	2.43	4.38	7.68	3.00	1.50	65.19	4,222.57
3559-013A	2	Non-Residential Property	59.42	2,474	4,948	0.85	1.03	4.11	3.00	1.50	26.94	1,745.26

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APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
3559 -014	2	Non-Residential Property	231.54	4,268	8,536	1.47	1.77	16.01	3.00	1.50	86.63	5,611.90
3559 -015	2	Non-Residential Property	15.90	1,749	2,400	0.60	0.50	1.10	3.00	1.50	9.90	641.21
3559 -016	2	Non-Residential Property	31.79	3,496	5,967	1.21	1.24	2.20	3.00	1.50	20.88	1,352.71
3559 -017	2	Non-Residential Property	50.00	5,497	13,326	1.90	2.76	3.46	3.00	1.50	36.52	2,365.39
3559 -018	2	Non-Residential Property	25.00	2,748	4,566	0.95	0.95	1.73	3.00	1.50	16.30	1,055.98
3559 -019	2	Non-Residential Property	27.67	3,040	4,399	1.05	0.91	1.91	3.00	1.50	17.43	1,129.01
3559 -020	2	Residential Property (1-4 Units)	9.40	740	1,450	0.26	0.30	0.65	1.50	1.50	2.71	175.77
3559 -021	2	Residential Property (1-4 Units)	10.19	803	1,572	0.28	0.33	0.70	1.50	1.50	2.94	190.56
3559 -022	2	Residential Property (1-4 Units)	9.40	740	1,450	0.26	0.30	0.65	1.50	1.50	2.71	175.77
3559 -023	2	Residential Property (1-4 Units)	8.33	827	1,542	0.29	0.32	0.58	1.50	1.50	2.66	172.12
3559 -024	2	Residential Property (1-4 Units)	8.28	822	1,533	0.28	0.32	0.57	1.50	1.50	2.64	171.11
3559 -025	2	Residential Property (1-4 Units)	8.39	833	1,552	0.29	0.32	0.58	1.50	1.50	2.67	173.23
3559 -026	2	Residential Property (1-4 Units)	9.89	989	1,755	0.34	0.36	0.68	1.50	1.50	3.12	202.39
3559 -027	2	Residential Property (1-4 Units)	9.26	926	1,643	0.32	0.34	0.64	1.50	1.50	2.93	189.47
3559 -028	2	Residential Property (1-4 Units)	8.35	835	1,482	0.29	0.31	0.58	1.50	1.50	2.64	170.91
3560 -005	2	Non-Residential Property	25.00	2,495	-	0.86	-	1.73	3.00	1.50	11.65	754.75
3560 -006	2	Non-Residential Property	50.00	5,749	-	1.98	-	3.46	3.00	1.50	24.48	1,585.79
3560 -007	2	Non-Residential Property	25.00	3,515	7,030	1.21	1.46	1.73	3.00	1.50	19.79	1,281.92
3560 -008	2	Non-Residential Property	25.00	4,055	8,110	1.40	1.68	1.73	3.00	1.50	21.63	1,401.44
3560 -009	2	Non-Residential Property	25.00	2,874	6,167	0.99	1.28	1.73	3.00	1.50	17.99	1,165.35
3560 -010	2	Non-Residential Property	36.00	4,138	7,932	1.43	1.64	2.49	3.00	1.50	25.02	1,620.76
3560 -011	2	Non-Residential Property	36.00	4,140	9,768	1.43	2.02	2.49	3.00	1.50	26.74	1,731.86
3560 -012	2	Non-Residential Property	28.00	3,220	5,256	1.11	1.09	1.94	3.00	1.50	18.61	1,205.58
3560 -013	2	Non-Residential Property	225.02	14,640	25,213	5.05	5.22	15.56	3.00	1.50	116.25	7,530.47
3560 -015	2	Non-Residential Property	152.33	1,873	954	0.65	0.20	10.53	3.00	1.50	51.20	3,316.53
3560 -031	2	Non-Residential Property	125.00	18,457	20,456	6.37	4.24	8.64	3.00	1.50	86.62	5,610.70
3560 -053	2	Non-Residential Property	35.52	953	2,925	0.33	0.61	2.46	3.00	1.50	15.26	988.45
3560 -054	2	Non-Residential Property	24.26	651	1,998	0.22	0.41	1.68	3.00	1.50	10.42	675.19
3560 -055	2	Residential Property (1-4 Units)	14.34	385	1,181	0.13	0.24	0.99	1.50	1.50	3.08	199.55
3560 -056	2	Residential Property (1-4 Units)	10.29	276	847	0.10	0.18	0.71	1.50	1.50	2.21	143.11
3560 -057	2	Residential Property (1-4 Units)	12.86	345	1,059	0.12	0.22	0.89	1.50	1.50	2.76	178.94
3560 -058	2	Residential Property (1-4 Units)	10.31	277	849	0.10	0.18	0.71	1.50	1.50	2.21	143.45
3560 -059	2	Residential Property (1-4 Units)	13.60	365	1,120	0.13	0.23	0.94	1.50	1.50	2.92	189.24
3560 -060	2	Residential Property (1-4 Units)	10.60	284	873	0.10	0.18	0.73	1.50	1.50	2.28	147.51
3560 -061	2	Residential Property (1-4 Units)	14.34	385	1,181	0.13	0.24	0.99	1.50	1.50	3.08	199.55
3560 -062	2	Residential Property (1-4 Units)	10.29	276	847	0.10	0.18	0.71	1.50	1.50	2.21	143.11
3560 -063	2	Residential Property (1-4 Units)	12.86	345	1,059	0.12	0.22	0.89	1.50	1.50	2.76	178.94
3560 -064	2	Residential Property (1-4 Units)	10.31	277	849	0.10	0.18	0.71	1.50	1.50	2.21	143.45
3560 -065	2	Residential Property (1-4 Units)	13.60	365	1,120	0.13	0.23	0.94	1.50	1.50	2.92	189.24
3560 -066	2	Residential Property (1-4 Units)	10.60	284	873	0.10	0.18	0.73	1.50	1.50	2.28	147.51
3560 -067	2	Residential Property (1-4 Units)	14.05	377	1,157	0.13	0.24	0.97	1.50	1.50	3.02	195.49
3560 -068	2	Residential Property (1-4 Units)	9.99	268	823	0.09	0.17	0.69	1.50	1.50	2.15	139.06
3560 -069	2	Residential Property (1-4 Units)	12.86	345	1,059	0.12	0.22	0.89	1.50	1.50	2.76	178.94
3560 -070	2	Residential Property (1-4 Units)	10.02	269	825	0.09	0.17	0.69	1.50	1.50	2.15	139.40
3560 -071	2	Residential Property (1-4 Units)	13.25	356	1,091	0.12	0.23	0.92	1.50	1.50	2.85	184.34
3560 -072	2	Residential Property (1-4 Units)	10.37	278	854	0.10	0.18	0.72	1.50	1.50	2.23	144.30
3560 -073	2	Residential Property (1-4 Units)	13.59	365	1,119	0.13	0.23	0.94	1.50	1.50	2.92	189.07
3560 -074	2	Residential Property (1-4 Units)	9.54	256	786	0.09	0.16	0.66	1.50	1.50	2.05	132.81
3560 -075	2	Residential Property (1-4 Units)	9.58	257	789	0.09	0.16	0.66	1.50	1.50	2.06	133.31
3560 -076	2	Residential Property (1-4 Units)	9.93	267	818	0.09	0.17	0.69	1.50	1.50	2.13	138.21
3561 -008	2	Non-Residential Property	111.50	2,565	-	0.88	-	7.71	3.00	1.50	38.68	2,505.39
3561 -009	2	Non-Residential Property	27.50	2,748	2,917	0.95	0.60	1.90	3.00	1.50	15.54	1,006.77
3561 -010	2	Non-Residential Property	27.50	2,748	4,909	0.95	1.02	1.90	3.00	1.50	17.40	1,127.09
3561 -011	2	Non-Residential Property	27.50	2,748	2,748	0.95	0.57	1.90	3.00	1.50	15.38	996.56
3561 -012	2	Non-Residential Property	23.00	1,955	2,152	0.67	0.45	1.59	3.00	1.50	12.20	790.14
3561 -013	2	Non-Residential Property	23.00	1,955	2,760	0.67	0.57	1.59	3.00	1.50	12.76	826.86
3561 -014	2	Non-Residential Property	23.00	1,951	3,220	0.67	0.67	1.59	3.00	1.50	13.19	854.24
3561 -015	2	Non-Residential Property	131.00	3,907	6,032	1.35	1.25	9.06	3.00	1.50	52.45	3,397.71
3562 -001	2	Non-Residential Property	273.71	5,825	23,300	2.01	4.83	18.93	3.00	1.50	115.94	7,510.19
3562 -003	2	Non-Residential Property	32.89	1,489	3,455	0.51	0.72	2.27	3.00	1.50	15.77	1,021.33
3562 -004	2	Non-Residential Property	57.88	2,761	7,586	0.95	1.57	4.00	3.00	1.50	29.37	1,902.38
3562 -006	2	Non-Residential Property	32.88	2,051	3,809	0.71	0.79	2.27	3.00	1.50	16.96	1,098.93
3562 -007	2	Non-Residential Property	50.00	3,833	2,925	1.32	0.61	3.46	3.00	1.50	24.24	1,569.86

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APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
3562-008	2	Non-Residential Property	25.00	2,474	3,247	0.85	0.67	1.73	3.00	1.50	14.65	948.76
3562-009	2	Non-Residential Property	25.00	3,009	10,312	1.04	2.14	1.73	3.00	1.50	22.06	1,429.30
3562-010	2	Non-Residential Property	25.00	2,739	4,625	0.94	0.96	1.73	3.00	1.50	16.34	1,058.64
3562-011	2	Non-Residential Property	37.50	3,855	3,375	1.33	0.70	2.59	3.00	1.50	20.80	1,347.29
3562-014	2	Non-Residential Property	25.00	2,247	6,741	0.77	1.40	1.73	3.00	1.50	17.55	1,136.99
3562-015	2	Non-Residential Property	226.88	7,087	13,000	2.44	2.69	15.69	3.00	1.50	93.72	6,070.85
3562-035	2	Non-Residential Property	62.50	5,625	3,826	1.94	0.79	4.32	3.00	1.50	31.75	2,056.40
3563-003	2	Residential Property (5+ Units)	25.00	2,000	4,665	0.69	0.97	1.73	2.00	1.50	10.16	657.84
3563-004	2	Residential Property (1-4 Units)	25.00	2,625	2,292	0.91	0.47	1.73	1.50	1.50	7.00	453.13
3563-005	2	Residential Property (1-4 Units)	25.00	3,249	2,562	1.12	0.53	1.73	1.50	1.50	7.61	492.65
3563-006	2	Residential Property (5+ Units)	25.00	3,249	7,200	1.12	1.49	1.73	2.00	1.50	13.02	843.63
3563-007	2	Residential Property (1-4 Units)	25.00	3,249	3,068	1.12	0.64	1.73	1.50	1.50	7.84	507.93
3563-008	2	Residential Property (5+ Units)	25.00	3,249	4,200	1.12	0.87	1.73	2.00	1.50	11.16	722.83
3563-009	2	Residential Property (1-4 Units)	25.00	2,996	2,320	1.03	0.48	1.73	1.50	1.50	7.30	472.62
3563-010	2	Residential Property (1-4 Units)	25.00	2,374	3,674	0.82	0.76	1.73	1.50	1.50	7.44	482.25
3563-011	2	Residential Property (5+ Units)	55.00	4,896	5,916	1.69	1.23	3.80	2.00	1.50	20.15	1,305.45
3563-014	2	Residential Property (1-4 Units)	40.00	5,196	2,863	1.79	0.59	2.77	1.50	1.50	11.59	750.78
3563-015A	2	Residential Property (1-4 Units)	14.90	1,920	1,680	0.66	0.35	1.03	1.50	1.50	4.59	297.37
3563-015B	2	Residential Property (1-4 Units)	20.06	2,617	1,819	0.90	0.38	1.39	1.50	1.50	6.00	388.67
3563-016	2	Residential Property (1-4 Units)	20.00	2,596	2,116	0.90	0.44	1.38	1.50	1.50	6.11	395.96
3563-017	2	Residential Property (5+ Units)	40.00	4,000	6,996	1.38	1.45	2.77	2.00	1.50	16.79	1,087.32
3563-022	1/2	Non-Residential Property	49.23	2,195	1,623	0.76	0.34	3.40	3.00	1.82	24.61	1,594.25
3563-023	1/2	Non-Residential Property	253.96	5,140	-	1.77	-	17.56	3.00	1.82	105.79	6,852.68
3563-026	2	Non-Residential Property	32.88	2,805	2,800	0.97	0.58	2.27	3.00	1.50	17.19	1,113.78
3563-027	2	Non-Residential Property	32.88	3,036	5,755	1.05	1.19	2.27	3.00	1.50	20.31	1,315.49
3563-028	2	Non-Residential Property	32.88	3,018	9,054	1.04	1.88	2.27	3.00	1.50	23.36	1,512.95
3563-029	2	Non-Residential Property	32.88	3,554	8,280	1.23	1.72	2.27	3.00	1.50	23.47	1,520.08
3563-030	2	Non-Residential Property	131.50	13,934	13,847	4.81	2.87	9.09	3.00	1.50	75.46	4,887.83
3563-034	2	Non-Residential Property	262.00	9,801	17,902	3.38	3.71	18.12	3.00	1.50	113.43	7,347.81
3563-036	1/2	Non-Residential Property	90.75	4,691	7,765	1.62	1.61	6.28	3.00	1.71	48.65	3,151.40
3563-037	2	Residential Property (1-4 Units)	48.12	1,083	1,850	0.37	0.38	3.33	1.50	1.50	9.19	595.33
3563-038	2	Non-Residential Property	39.85	897	1,532	0.31	0.32	2.76	3.00	1.50	15.22	986.00
3563-039	2	Residential Property (1-4 Units)	32.02	721	1,231	0.25	0.26	2.21	1.50	1.50	6.12	396.14
3563-040	2	Residential Property (1-4 Units)	13.08	1,700	1,350	0.59	0.28	0.90	1.50	1.50	3.98	258.04
3563-041	2	Residential Property (1-4 Units)	11.96	1,555	1,235	0.54	0.26	0.83	1.50	1.50	3.64	236.06
3563-042	2	Residential Property (1-4 Units)	12.50	1,313	1,348	0.45	0.28	0.86	1.50	1.50	3.59	232.67
3563-043	2	Residential Property (1-4 Units)	12.50	1,313	1,348	0.45	0.28	0.86	1.50	1.50	3.59	232.67
3563-044	1/2	Non-Residential Property	140.75	10,800	10,800	3.72	2.24	9.73	3.00	1.90	89.45	5,794.15
3564-049	2	Non-Residential Property	377.50	16,496	15,258	5.69	3.16	26.10	3.00	1.50	157.30	10,189.29
3564-074	2	Non-Residential Property	25.00	2,286	4,122	0.79	0.85	1.73	3.00	1.50	15.17	982.72
3564-075	2	Residential Property (1-4 Units)	25.00	2,287	2,375	0.79	0.49	1.73	1.50	1.50	6.77	438.65
3564-076	2	Residential Property (1-4 Units)	25.00	2,286	1,340	0.79	0.28	1.73	1.50	1.50	6.29	407.34
3564-077	2	Residential Property (1-4 Units)	25.00	2,286	3,152	0.79	0.65	1.73	1.50	1.50	7.13	462.06
3564-078	2	Non-Residential Property	25.00	2,286	3,149	0.79	0.65	1.73	3.00	1.50	14.26	923.95
3564-079	2	Residential Property (1-4 Units)	25.00	2,286	2,896	0.79	0.60	1.73	1.50	1.50	7.01	454.33
3564-080	2	Residential Property (5+ Units)	87.54	1,746	5,073	0.60	1.05	6.05	2.00	1.50	23.12	1,497.70
3564-080A	2	Residential Property (1-4 Units)	33.96	997	2,919	0.34	0.60	2.35	1.50	1.50	7.42	480.52
3564-090	2	Non-Residential Property	30.00	2,996	5,346	1.03	1.11	2.07	3.00	1.50	18.97	1,228.81
3564-092	2	Non-Residential Property	30.00	3,101	2,103	1.07	0.44	2.07	3.00	1.50	16.11	1,043.48
3564-093	2	Residential Property (5+ Units)	50.00	5,174	8,146	1.78	1.69	3.46	2.00	1.50	20.79	1,346.69
3564-095	2	Non-Residential Property	412.50	18,905	8,413	6.52	1.74	28.52	3.00	1.50	165.55	10,723.51
3564-162	2	Non-Residential Property	39.40	1,739	5,056	0.60	1.05	2.72	3.00	1.50	19.67	1,274.45
3564-163	2	Residential Property (1-4 Units)	5.36	237	688	0.08	0.14	0.37	1.50	1.50	1.34	86.71
3564-164	2	Residential Property (1-4 Units)	5.25	232	674	0.08	0.14	0.36	1.50	1.50	1.31	84.95
3564-165	2	Residential Property (1-4 Units)	6.48	286	831	0.10	0.17	0.45	1.50	1.50	1.62	104.73
3564-166	2	Residential Property (1-4 Units)	6.07	268	779	0.09	0.16	0.42	1.50	1.50	1.52	98.18
3564-167	2	Residential Property (1-4 Units)	6.47	285	830	0.10	0.17	0.45	1.50	1.50	1.61	104.61
3564-168	2	Residential Property (1-4 Units)	5.37	237	689	0.08	0.14	0.37	1.50	1.50	1.34	86.84
3564-169	2	Residential Property (1-4 Units)	5.54	245	711	0.08	0.15	0.38	1.50	1.50	1.38	89.61
3564-170	2	Residential Property (1-4 Units)	7.46	329	957	0.11	0.20	0.52	1.50	1.50	1.86	120.61
3564-171	2	Residential Property (1-4 Units)	6.25	276	802	0.10	0.17	0.43	1.50	1.50	1.56	101.08
3564-172	2	Residential Property (1-4 Units)	7.64	337	980	0.12	0.20	0.53	1.50	1.50	1.91	123.51
3564-173	2	Residential Property (1-4 Units)	5.39	238	692	0.08	0.14	0.37	1.50	1.50	1.35	87.21

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APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
3564 -174	2	Residential Property (1-4 Units)	7.58	335	973	0.12	0.20	0.52	1.50	1.50	1.89	122.63
3564 -175	2	Residential Property (1-4 Units)	7.61	336	977	0.12	0.20	0.53	1.50	1.50	1.90	123.13
3564 -176	2	Residential Property (1-4 Units)	10.75	474	1,379	0.16	0.29	0.74	1.50	1.50	2.68	173.80
3564 -177	2	Residential Property (1-4 Units)	5.39	238	691	0.08	0.14	0.37	1.50	1.50	1.34	87.09
3564 -178	2	Residential Property (1-4 Units)	7.45	329	956	0.11	0.20	0.52	1.50	1.50	1.86	120.49
3564 -179	2	Residential Property (1-4 Units)	12.56	554	1,612	0.19	0.33	0.87	1.50	1.50	3.14	203.17
3564 -180	2	Residential Property (1-4 Units)	7.41	327	951	0.11	0.20	0.51	1.50	1.50	1.85	119.86
3582 -015	1	Residential Property (1-4 Units)	125.00	2,500	5,166	0.86	1.07	8.64	1.50	2.25	35.70	2,312.26
3582 -016	1	Residential Property (1-4 Units)	25.00	2,500	3,224	0.86	0.67	1.73	1.50	2.25	11.00	712.49
3582 -017	1	Residential Property (1-4 Units)	25.00	2,495	2,303	0.86	0.48	1.73	1.50	2.25	10.35	670.39
3582 -018	1	Residential Property (1-4 Units)	25.00	2,500	2,184	0.86	0.45	1.73	1.50	2.25	10.27	665.38
3582 -019	1	Residential Property (1-4 Units)	25.00	2,495	1,266	0.86	0.26	1.73	1.50	2.25	9.62	623.41
3582 -020	1	Residential Property (1-4 Units)	25.00	2,500	2,148	0.86	0.45	1.73	1.50	2.25	10.25	663.75
3582 -021	1	Residential Property (1-4 Units)	25.00	2,500	1,513	0.86	0.31	1.73	1.50	2.25	9.80	634.98
3582 -022	1	Residential Property (1-4 Units)	25.00	2,495	1,757	0.86	0.36	1.73	1.50	2.25	9.97	645.66
3582 -024	1	Residential Property (1-4 Units)	125.00	2,495	4,950	0.86	1.03	8.64	1.50	2.25	35.54	2,302.10
3582 -052	1	Non-Residential Property	25.00	2,495.00	3,388	0.86	0.70	1.73	3.00	2.25	22.22	1,439.09
3582 -053	1	Non-Residential Property	25.00	2,495.00	4,840	0.86	1.00	1.73	3.00	2.25	24.25	1,570.65
3582 -054	1	Non-Residential Property	25.00	2,500.00	2,765	0.86	0.57	1.73	3.00	2.25	21.36	1,383.40
3582 -055	1	Non-Residential Property	25.00	2,495.00	4,682	0.86	0.97	1.73	3.00	2.25	24.03	1,556.33
3582 -056	1	Non-Residential Property	25.00	2,495.00	3,975	0.86	0.82	1.73	3.00	2.25	23.04	1,492.27
3582 -057	1	Non-Residential Property	172.50	7,248.00	21,744	2.50	4.51	11.93	3.00	2.25	127.80	8,278.73
3582 -058	1	Non-Residential Property	24.00	2,395.00	3,196	0.83	0.66	1.66	3.00	2.25	21.25	1,376.38
3582 -061	1	Non-Residential Property	25.00	3,125.00	3,584	1.08	0.74	1.73	3.00	2.25	23.96	1,551.85
3582 -062	1	Non-Residential Property	25.00	3,125.00	5,556	1.08	1.15	1.73	3.00	2.25	26.72	1,730.52
3582 -066	1	Non-Residential Property	27.25	2,180.00	2,160	0.75	0.45	1.88	3.00	2.25	20.82	1,348.36
3582 -071	1	Non-Residential Property	125.00	2,495.00	4,964	0.86	1.03	8.64	3.00	2.25	71.10	4,605.47
3582 -072	1	Non-Residential Property	25.00	2,495.00	4,683	0.86	0.97	1.73	3.00	2.25	24.03	1,556.42
3582 -073	1	Non-Residential Property	25.00	2,495.00	4,000	0.86	0.83	1.73	3.00	2.25	23.07	1,494.54
3582 -074	1	Non-Residential Property	25.00	2,495.00	5,776	0.86	1.20	1.73	3.00	2.25	25.56	1,655.45
3582 -075	1	Non-Residential Property	25.00	2,495.00	3,020	0.86	0.63	1.73	3.00	2.25	21.70	1,405.75
3582 -076	1	Non-Residential Property	23.00	2,300.00	1,824	0.79	0.38	1.59	3.00	2.25	18.64	1,207.51
3582 -077	1	Residential Property (5+ Units)	27.00	2,461	5,400	0.85	1.12	1.87	2.00	2.25	17.26	1,117.82
3582 -077A	1	Residential Property (5+ Units)	166.25	6,843	19,080	2.36	3.95	11.50	2.00	2.25	80.15	5,191.54
3582 -085	1	Non-Residential Property	99.75	15,489.00	22,243	5.34	4.61	6.90	3.00	2.25	113.73	7,366.95
3582 -087	1	Non-Residential Property	25.00	8,433.00	-	2.91	-	1.73	3.00	2.25	31.30	2,027.52
3582 -103	1	Non-Residential Property	73.50	9,100.00	13,325	3.14	2.76	5.08	3.00	2.25	74.13	4,801.84
3582 -104	1	Non-Residential Property	22.08	1,766.67	1,590	0.61	0.33	1.53	3.00	2.25	16.64	1,078.17
3582 -105	1	Non-Residential Property	11.39	911.11	820	0.31	0.17	0.79	3.00	2.25	8.58	556.04
3582 -106	1	Non-Residential Property	14.53	1,162.22	1,046	0.40	0.22	1.00	3.00	2.25	10.95	709.29
3582 -111	1	Non-Residential Property	36.16	723.14	1,319	0.25	0.27	2.50	3.00	2.25	20.41	1,321.78
3582 -112	1	Residential Property (1-4 Units)	43.37	867	1,582	0.30	0.33	3.00	1.50	2.25	12.24	792.67
3582 -113	1	Residential Property (1-4 Units)	45.48	910	1,659	0.31	0.34	3.14	1.50	2.25	12.83	831.25
3582 -114	1	Residential Property (1-4 Units)	12.92	1,292	1,750	0.45	0.36	0.89	1.50	2.25	5.74	372.12
3582 -115	1	Residential Property (1-4 Units)	12.08	1,208	1,635	0.42	0.34	0.84	1.50	2.25	5.37	347.67
3583 -001	1	Non-Residential Property	100.00	1,873.00	3,184	0.65	0.66	6.92	3.00	2.25	55.49	3,594.50
3583 -056	1	Non-Residential Property	25.00	2,374.00	4,375	0.82	0.91	1.73	3.00	2.25	23.32	1,510.27
3583 -057	1	Non-Residential Property	25.00	2,374.00	6,160	0.82	1.28	1.73	3.00	2.25	25.81	1,672.00
3583 -058	1	Non-Residential Property	25.00	2,375.00	2,855	0.82	0.59	1.73	3.00	2.25	21.19	1,372.70
3583 -059	1	Non-Residential Property	49.00	6,124.00	14,985	2.11	3.11	3.39	3.00	2.25	58.09	3,762.71
3583 -061	1	Non-Residential Property	25.00	3,123.00	2,750	1.08	0.57	1.73	3.00	2.25	22.79	1,475.98
3583 -062	1	Non-Residential Property	37.00	4,621.00	2,975	1.59	0.62	2.56	3.00	2.25	32.19	2,085.08
3583 -063	1	Non-Residential Property	37.00	4,625.00	5,920	1.60	1.23	2.56	3.00	2.25	36.32	2,352.52
3583 -064	1	Non-Residential Property	24.00	2,988.00	3,736	1.03	0.77	1.66	3.00	2.25	23.38	1,514.72
3583 -065	1	Non-Residential Property	25.00	3,123.00	3,658	1.08	0.76	1.73	3.00	2.25	24.06	1,558.25
3583 -066	1	Non-Residential Property	25.00	3,123.00	4,530	1.08	0.94	1.73	3.00	2.25	25.28	1,637.26
3583 -069	1	Non-Residential Property	25.00	3,125.00	4,370	1.08	0.91	1.73	3.00	2.25	25.06	1,623.06
3583 -070	1	Non-Residential Property	24.00	2,996.00	5,340	1.03	1.11	1.66	3.00	2.25	25.65	1,661.26
3583 -071	1	Non-Residential Property	60.00	4,500.00	4,788	1.55	0.99	4.15	3.00	2.25	45.18	2,926.53
3583 -072	1	Non-Residential Property	115.00	3,000.00	5,350	1.03	1.11	7.95	3.00	2.25	68.15	4,414.23
3583 -073	1	Non-Residential Property	25.00	2,500.00	657	0.86	0.14	1.73	3.00	2.25	18.41	1,192.40
3583 -074	1	Non-Residential Property	25.00	2,495.00	3,735	0.86	0.77	1.73	3.00	2.25	22.70	1,470.53
3583 -076	1	Non-Residential Property	25.00	2,491.00	2,155	0.86	0.45	1.73	3.00	2.25	20.48	1,326.77

CASTRO PROPERTY AND BUSINESS IMPROVEMENT DISTRICT
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APN	Zone	Land Use Type	Frontage Feet	Lot Area	Building Area	Lot Factor	Building Factor	Frontage Factor	Land Use Factor	Zone Factor	Special Benefit Points	Assessment 2020/21
3583 -077	1	Non-Residential Property	25.00	1,875.00	1,932	0.65	0.40	1.73	3.00	2.25	18.74	1,213.68
3583 -078	1	Non-Residential Property	25.00	1,873.00	3,458	0.65	0.72	1.73	3.00	2.25	20.87	1,351.64
3583 -079	1	Non-Residential Property	25.00	1,875.00	3,750	0.65	0.78	1.73	3.00	2.25	21.28	1,378.40
3583 -080	1	Non-Residential Property	25.00	1,873.00	4,276	0.65	0.89	1.73	3.00	2.25	22.01	1,425.75
3583 -081	1	Non-Residential Property	25.00	1,873.00	3,845	0.65	0.80	1.73	3.00	2.25	21.41	1,386.70
3583 -082	1	Non-Residential Property	25.50	1,886.00	4,286	0.65	0.89	1.76	3.00	2.25	22.29	1,443.74
3583 -084	1	Non-Residential Property	25.00	1,875.00	2,100	0.65	0.44	1.73	3.00	2.25	18.97	1,228.90
3583 -086	1	Residential Property (1-4 Units)	22.00	2,200	2,420	0.76	0.50	1.52	1.50	2.25	9.39	608.10
3583 -087	1	Non-Residential Property	25.00	1,873.00	3,750	0.65	0.78	1.73	3.00	2.25	21.27	1,378.10
3583 -093	1	Non-Residential Property	74.00	8,898.00	14,692	3.07	3.04	5.12	3.00	2.25	75.80	4,910.36
3583 -104	1	Residential Property (1-4 Units)	12.00	1,200	1,909	0.41	0.40	0.83	1.50	2.25	5.53	358.39
3583 -105	1	Non-Residential Property	16.00	1,599.91	2,545	0.55	0.53	1.11	3.00	2.25	14.75	955.59
3583 -118	1	Non-Residential Property	9.15	911.83	1,997	0.31	0.41	0.63	3.00	2.25	9.19	595.06
3583 -119	1	Residential Property (1-4 Units)	7.93	790	1,730	0.27	0.36	0.55	1.50	2.25	3.98	257.75
3583 -120	1	Residential Property (1-4 Units)	7.93	790	1,730	0.27	0.36	0.55	1.50	2.25	3.98	257.75
3583 -123	1	Residential Property (1-4 Units)	12.69	965	1,216	0.33	0.25	0.88	1.50	2.25	4.93	319.63
3583 -124	1	Residential Property (1-4 Units)	11.81	898	1,132	0.31	0.23	0.82	1.50	2.25	4.59	297.55
3583 -125	1	Residential Property (1-4 Units)	11.93	895	874	0.31	0.18	0.82	1.50	2.25	4.44	287.35
3583 -126	1	Residential Property (1-4 Units)	13.07	980	958	0.34	0.20	0.90	1.50	2.25	4.86	314.96
Totals			25,422.52	1,699,201	2,827,932	586.00	586.00	1,758.00			12,649.67	\$819,403.41

12. REFERENCES

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13. APPENDIX

The following page contains the appendix referenced in this report.

APPENDIX A

The following shows the details of the ADT figures used in Section 7.2.2.

Description / ITE Code	ADT per 1,000 sq ft of Building
Movie Theater without matinee 443	78.06
General Office 710	11.01
Single Tenant Office Bldg 715	11.57
Medical Dental Office 720	36.13
Health Club 492	32.93
Government Office Building 730	68.93
Free-Standing Discount Superstore 813	53.13
Free-Standing Discount Store 815	57.24
Shopping Center 820	42.94
Quality Restaurant 931	89.95
High Turnover/Sit Down Rest 932	127.15
Supermarket 850	102.24
Discount Club 857	41.80
Electronics Superstore 863	45.04
Apparel Store 876	66.40
Drugstore without Drive-Thru 880	90.06
Recreational Com. Center 495	22.88
Walk-in Bank 911	156.48
Average Non-Residential	63.00

Description / ITE Code	ADT per 1,000 sq ft of Building
Church 560	9.11
Synagogue 561	10.64
Average Philanthropic/Religious/Charitable	9.88

Description / ITE Code	ADT per Dwelling Unit
Apartment 220	6.65
High Rise Apartment 222	4.20
Residential Condo/Townhouse 230	5.81
High Rise Residential Condo 232	4.18
Average Residential	5.21

BOARD of SUPERVISORS



City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. 554-5184
Fax No. 554-5163
TDD/TTY No. 554-5227

June 17, 2020

File No. 200524

Lisa Gibson
Environmental Review Officer
Planning Department
1650 Mission Street, 4th Floor
San Francisco, CA 94103

Dear Ms. Gibson:

On June 9, 2020, Supervisor Mandelman introduced the following legislation:

File No. 200524

Resolution to establish (renew and expand) the property-based business improvement district known as the "Castro Community Benefit District," ordering the levy and collection of assessments against property located in that district for 15 years commencing with FY2020-2021, subject to conditions as specified; and making environmental findings.

This legislation is being transmitted to you for environmental review.

The resolution is scheduled for hearing at Board, sitting as a Committee of the Whole on July 14, 2020.

Angela Calvillo, Clerk of the Board

By: John Carroll, Assistant Clerk
Government Audit and Oversight Committee

Attachment

c: Devyani Jain, Deputy Environmental Review Officer
Joy Navarrete, Environmental Planner
Don Lewis, Environmental Planner

Not defined as a project under CEQA Guidelines Sections 15378 and 15060(c)(2) because it would not result in a direct or indirect physical change in the environment.

06/23/2020

Joy Navarrete

BOARD of SUPERVISORS



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Angela Calvillo, Clerk of the Board

By: John Carroll, Assistant Clerk
Government Audit and Oversight Committee

Attachment

c: Devyani Jain, Deputy Environmental Review Officer
Joy Navarrete, Environmental Planner
Don Lewis, Environmental Planner

1 [Resolution to Establish (Renew and Expand) - Castro Community Benefit District]

2
3 **Resolution to establish (renew and expand) the property-based business improvement**
4 **district known as the “Castro Community Benefit District,” ordering the levy and**
5 **collection of assessments against property located in that district for 15 years**
6 **commencing with FY2020-2021, subject to conditions as specified; and making**
7 **environmental findings.**

8
9 WHEREAS, Pursuant to the Property and Business Improvement Law of 1994,
10 California Streets and Highways Code, Sections 36600 et seq. ("1994 Act"), as augmented by
11 Article 15 of the San Francisco Business and Tax Regulations Code ("Article 15"), collectively,
12 the “Business Assessment Law,” the Board of Supervisors adopted Resolution No. 215-20,
13 entitled “Resolution declaring the intention of the Board of Supervisors to renew and expand a
14 property-based business improvement district known as the ‘Castro Community Benefit
15 District’ and levy a multi-year assessment on all parcels in the district; approving the
16 management district plan and engineer’s report and proposed boundaries map for the district;
17 ordering and setting a time and place for a public hearing of the Board of Supervisors, sitting
18 as a Committee of the Whole, on July 14, 2020, at 3:00 p.m.; approving the form of the
19 Notice of Public Hearing and Assessment Ballot Proceeding, and Assessment Ballot; directing
20 environmental findings; and directing the Clerk of the Board of Supervisors to give
21 notice of the public hearing and balloting, as required by law.” (the "Resolution of Intention,"
22 Board of Supervisors File No. 200379); and

23 WHEREAS, The Resolution of Intention to renew and expand the Castro Community
24 Benefit District (the "Castro CBD" or "District"), among other things, approved the Castro CBD
25 Management District Plan (the "District Management Plan"), a detailed District Assessment

1 Engineer's Report, a Boundaries Map, and the form of the Notice of Public Hearing and
2 Assessment Ballot Proceeding, that are all on file with Clerk of the Board of Supervisors in
3 File No. 200379; and

4 WHEREAS, The Board of Supervisors caused notice of a public hearing concerning
5 the proposed formation (renewal and expansion) of the Castro CBD, and the proposed levy of
6 assessments against property located within the District for a period of 15 years, from fiscal
7 years ("FYs") 2020-2021 through 2034-2035; and

8 WHEREAS, The Board of Supervisors has caused ballots to be mailed to the record
9 owner of each parcel proposed to be assessed within the District, as required by law; and,

10 WHEREAS, A District Management Plan was filed with the Board on May 19, 2020,
11 containing information about the proposed district and assessments as required by California
12 Streets and Highways Code § 36622; and

13 WHEREAS, A detailed Engineer's Report dated February 2020, was filed with the
14 Clerk of the Board on May 19, 2020, as prepared by John G. Egan, California Registered
15 Professional Engineer No. 14853, entitled "Renewal Engineer's Report For: Castro Property
16 and Business Improvement District," supporting the assessments within the proposed district;
17 and

18 WHEREAS, A Proposed Boundaries Map was submitted to the Clerk of the Board of
19 Supervisors pursuant to California Streets and Highways Code, Section 3110 on
20 May 19, 2020; and

21 WHEREAS, A public hearing concerning the proposed formation (renewal and
22 expansion) of the Castro CBD and the proposed levy of assessments within such District was
23 held pursuant to the notice on July 14, 2020, at 3 p.m., in the Board's Legislative Chambers
24 located on the Second Floor of City Hall, 1 Dr. Carlton B. Goodlett Place, San Francisco,
25 California; and

1 WHEREAS, At the public hearing, the testimony of all interested persons for or against
2 the proposed formation (renewal and expansion) of the District, the levy of assessments on
3 property within the District, the extent of the District, and the furnishing of specified types of
4 improvements, services and activities within the District, was heard and considered, and a full,
5 fair and complete meeting and hearing was held; and

6 WHEREAS, The Board of Supervisors heard and considered all objections or protests
7 to the proposed assessments and the Director of the Department of Elections tabulated the
8 assessment ballots submitted and not withdrawn, in support of or in opposition to the
9 proposed assessments, and the Clerk of the Board determined that a majority of the ballots
10 cast (weighted according to the proportional financial obligations of the property) by the
11 owners of record of the property located within the proposed District did not oppose
12 establishing the proposed District; and

13 WHEREAS, The public interest, convenience and necessity require the renewal and
14 expansion of the proposed (renewed and expanded) Castro Community Benefit District; and

15 WHEREAS, In the opinion of the Board of Supervisors, the property within the District
16 will be specially benefited by the improvements, services and activities funded by the
17 assessments; and no assessment has been imposed on any parcel which exceeds the
18 reasonable cost of the proportional special benefit conferred on that parcel; now, therefore, be
19 it

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

21 **Section 1. MANAGEMENT DISTRICT PLAN, DISTRICT ASSESSMENT**
22 **ENGINEER'S REPORT, AND BOUNDARIES MAP.** The Board hereby approves the
23 February 2020, Management District Plan and the February 2020 District Assessment
24 Engineer's Report, including the estimates of the costs of the property-related services,
25 activities and improvements set forth in the plan, and the assessment of said costs on the

1 properties that will specially benefit from such services, activities and improvements. The
2 Board also hereby approves the February 2020 Boundaries, showing the exterior boundaries
3 of the District, and ratifies and approves the Assessment Ballot and the City's use of such
4 ballot, which Assessment Ballot is on file with the Clerk of the Board of Supervisors in File
5 No. 200379 and is hereby declared to be a part of the Resolution as if set forth fully herein. A
6 copy of the February 2020 Management District Plan, the February 2020 District Assessment
7 Engineer's Report, and the Boundaries Map are on file with the Clerk of the Board of
8 Supervisors in File No. 200379, which is hereby declared to be a part of this Resolution as if
9 set forth fully herein.

10 **Section 2. FINDING OF NO MAJORITY PROTEST.** The Board of Supervisors
11 hereby finds that a majority protest does not exist as defined in Section 4(e) of Article XIID of
12 the California Constitution and Section 53753 of the California Government Code with respect
13 to the renewal and expansion of the Castro Community Benefit District. All objections or
14 protests both written and oral, are hereby duly overruled.

15 **Section 3. ESTABLISHMENT OF DISTRICT.** Pursuant to the 1994 Act and
16 Article 15, the renewed and expanded property-based business improvement district
17 designated as the "Castro Community Benefit District" is hereby established.

18 **Section 4. DESCRIPTION OF DISTRICT.** The Castro Community Benefit District
19 shall include all parcels of real property within the district. The proposed District contains
20 approximately 586 identified parcels located on approximately 28 whole or partial blocks.

21 Specifically, the exterior District boundaries are:

- 22 • Market Street from Castro Street in the southwest to Octavia Street in the northeast
23 and McCoppin Street in the southeast.
- 24 • Collingwood Street in the southwest from 18th Street in the north to 19th Street in
25 the south;

- Castro Street from Market Street in the north to 19th Street in the south;
- 18th Street from Diamond Street in the west to Noe Street in the east;
- 17th Street from Castro Street in the west to Prosper Street in the east;
- 16th Street from Noe Street in the west to Sanchez Street in the east;
- 15th Street from Sanchez Street in the west to Church Street in the east;
- 14th Street from Belcher Street in the west to Dolores Street in the east;
- Duboce Avenue from Belcher Street in the west to Guerrero Street in the east;
- Noe Street from Beaver Street in the north to 17th Street in the south;
- Church Street from Duboce Avenue in the north to 15th Street in the south; and, a handful of other properties

Reference should be made to the detailed maps and the lists of parcels identified by Assessor Parcel Number that are contained in the February 2020, Management District Plan, in order to determine which specific parcels are included in the Castro Community Benefit District.

Section 5. FINDING OF BENEFIT. The Board of Supervisors hereby finds that the property within the District will be benefited by the improvements and activities funded by the assessments proposed to be levied.

Section 6. SYSTEM OF ASSESSMENTS. (a) Annual assessments will be levied to pay for the activities to be provided within the District, commencing with FY2020-2021, and continuing for 15 years, ending with FY2034-2035. For purposes of levying and collecting assessments within the District, a fiscal year shall commence on each July 1st and end on the following June 30th.

(b) The amount of the proposed assessments to be levied and collected for FY2020-2021 shall be a maximum of \$819,403.41 (as shown in the Management District Plan and Engineer's Report dated February 2020). The amount of assessments to be levied and

1 collected in fiscal years two through 15 may be increased annually by the Castro Community
2 Benefit District corporation Board of Directors by an amount not to exceed the change in the
3 Consumer Price Index for All Urban Consumers in the San Francisco-Oakland-San Jose
4 Consolidated Metropolitan Statistical Area, or five percent (5%), whichever is less.

5 (c) The method and basis of levying and collecting the assessment shall be as set
6 forth in the District Management Plan.

7 (1) The levy of the assessments shall commence with fiscal year 2020-2021. Each
8 year the assessment shall be due and payable in two equal installments. The first installment
9 shall be due on November 1 of each fiscal year during the life of the District, and shall become
10 delinquent on December 10 of that fiscal year. The second installment shall be due on
11 February 1 of each fiscal year during the life of the District, and shall become delinquent on
12 April 10 of that fiscal year.

13 (2) Nonpayment of the assessment shall have the same lien priority and delinquent
14 payment penalties and be subject to the same enforcement procedures and remedies as the
15 ad valorem property tax. All delinquent payment of assessments shall be subject to interest
16 and penalties. The City Treasurer and Tax Collector will enforce imposition of interest and
17 penalties and collection of delinquent assessments pursuant to the Business Assessment Law
18 and City Business and Tax Regulations Code Article 6, as each may be amended from time to
19 time.

20 **Section 7. USE OF REVENUES.** The proposed property-related services,
21 improvements and activities for the District include:

22 **Clean Services:** Cleaning services, including sidewalk sweeping and power washing,
23 will be provided along the frontages of property within the District. Zone 1 will receive a minimum
24 of sweeping of sidewalks twice a day and power washing sidewalks twice a month, graffiti
25 removal, and access to the cleaning dispatch number. Zone 2 will receive a minimum of

1 sweeping the sidewalks once a day and power washing once a month, graffiti removal, and
2 access to the cleaning dispatch number. Zone 3 will receive a minimum of sweeping once per
3 day and power washing once every two months, graffiti removal, and access to the cleaning
4 dispatch number. Other cleaning services that may be provided include, but are not limited to
5 enhanced trash emptying in the public right-of-way and special events cleaning and
6 maintenance services.

7 **Landscaping:** Landscaping includes, but is not limited to, maintenance of landscaping
8 within public plazas which will be done as needed and as approved by the Board of Directors.
9 New plantings and sidewalk planters may also be considered.

10 **Marketing:** Marketing provides marketing and communications services to improve
11 the District's image and visibility, community with District stakeholders, and promote activities
12 taking place within the District. Activities may include, but are not limited to, the following: data
13 collection, District Stakeholder and Neighborhood Outreach, Website and Social Media,
14 Service Presentations, Non-Assessment Revenue Fundraising, Branding, Media Relations,
15 and Destination Marketing.

16 **Administration and Contingency:** Administration includes daily oversight and
17 operation of the Castro CBD, adherence to the Management District Plan, and compliance
18 with audit/reporting requirements. Administration also includes fundraising, building and
19 managing relationships with the neighborhood association/groups, city agencies/departments
20 and elected officials. The Castro CBD, representing the owners, and working closely with the
21 merchants, routinely advocates for the interests of the community regarding city services and
22 funding. Because of these relationships and advocacy work, the Castro/Upper Market has
23 often been chosen to host city funded pilot projects, which benefit the neighborhood. This type
24 of work will continue in the new, renewed Castro CBD. The assessments will also fund a
25

1 contingency reserve that may be used to cover possible unforeseen future expenses and help
2 to smooth out cash flows, which are affected by the timing of property owner payments.

3 **Section 8. AUTHORITY TO CONTRACT.** The Board of Supervisors may contract
4 with a separate private entity to administer the improvements, services and activities set forth
5 in Section 7, as provided in California Streets and Highways Code, Sections 36612
6 and 36650. Any such entity shall hold the funds it receives from the City and County of San
7 Francisco ("City") in trust for the improvements, services and activities set forth in Section 7.
8 Any such entity that holds funds in trust for purposes related to the contract shall deliver, at no
9 expense to the City, a balance sheet and the related statement of income and cash flows for
10 each fiscal year, all in reasonable detail acceptable to City, reviewed by a Certified Public
11 Accountant (CPA); this review shall include a statement of negative assurance from the CPA.
12 In addition, or alternatively, the Controller in his or her discretion or the Office of Economic
13 and Workforce Development in its discretion, may require the private entity to deliver, at no
14 expense to the City, an annual independent audit report by a Certified Public Accountant of all
15 such funds. The CPA review and/or audit may be funded from assessment proceeds as part
16 of the general administration of the District. At all times the Board of Supervisors shall
17 reserve full rights of accounting of these funds. The Office of Economic and Workforce
18 Development shall be the City agency responsible for coordination between the City and the
19 District.

20 **Section 9. AMENDMENTS.** The properties in the District established by this
21 Resolution shall be subject to any amendments to the 1994 Act, and City Business and Tax
22 Regulations Code Article 6 and Article 15.

23 **Section 10. RECORDATION OF NOTICE AND DIAGRAM.** The County Clerk is
24 hereby authorized and directed to record a notice and an assessment diagram pursuant to
25

1 Section 36627 of the California Streets and Highways Code, following adoption of this
2 Resolution.

3 **Section 11. LEVY OF ASSESSMENT.** The adoption of this Resolution and
4 recordation of the notice and assessment diagram pursuant to Section 36627 of the California
5 Streets and Highways Code constitutes the levy of an assessment in each of the fiscal years
6 referred to in the District Management Plan. Each year, the Assessor shall enter on the
7 County Assessment Roll opposite each lot or parcel of land the amount of the assessment
8 and such assessment shall be collected in the same manner as the County property taxes are
9 collected.

10 **Section 12. BASELINE SERVICES.** To ensure that assessment revenues from the
11 District are used to enhance the current level of services provided by the City within the
12 District, the establishment of the District will not affect the City's policy to continue to provide
13 the same level of service to the areas encompassed by the District as it provides to other
14 similar areas of the City for the duration of the District, provided, however, that in the event of
15 a significant downturn in citywide revenues, the Board of Supervisors may reduce the level of
16 municipal services citywide, including within the District.

17 **Section 13. ENVIRONMENTAL FINDINGS.** The Planning Department has
18 determined that the actions contemplated in this Resolution are in compliance with the
19 California Environmental Quality Act (California Public Resources Code sections 21000 *et*
20 *seq.*). Said determination is on file with the Clerk of the Board of Supervisors in File
21 No. _____, which is hereby declared to be a part of this Resolution as if set forth
22 fully herein.

BOARD of SUPERVISORS



City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. 554-5184
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TDD/TTY No. 554-5227

July 8, 2020

John Arntz
Director, Department of Elections
City Hall, Room 48
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

Re: Board of Supervisors Resolution No. 271-20

Dear Director Arntz:

On June 23, 2020, the Board of Supervisors for the City and County of San Francisco adopted Resolution No. 271-20, authorizing the Mayor, or her designee(s), to cast assessment ballots in the affirmative on behalf of the City and County of San Francisco, with respect to certain parcels of real property owned by the City that would be subject to assessment in the proposed formation of a property and business improvement district to be named the Castro Community Benefit District. Resolution No. 271-20 was enacted on June 26, 2020.

Pursuant to a directive of the resolution, the Board of Supervisors directs the Clerk of the Board to forward the following document to your attention:

- One copy of Resolution No. 271-20 (Board File No. 200522)

If you have any questions, please contact John Carroll, Assistant Clerk, at (415) 554-4445.

Sincerely,

A handwritten signature in blue ink, appearing to read "Angela Calvillo".

Angela Calvillo
Clerk of the Board of the Board
City and County of San Francisco

C: Cuong Quach, Department of Elections
Chris Corgas, Office of Economic and Workforce Development

BOARD of SUPERVISORS



July 8, 2020

City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
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TDD/TTY No. 554-5227

Joaquin Torres
Director
Office of Economic and Workforce Development
City Hall, Room 448
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

Re: Board of Supervisors Resolution No. 271-20

Dear Director Torres:

On June 23, 2020, the Board of Supervisors for the City and County of San Francisco adopted Resolution No. 271-20, authorizing the Mayor, or her designee(s), to cast assessment ballots in the affirmative on behalf of the City and County of San Francisco, with respect to certain parcels of real property owned by the City that would be subject to assessment in the proposed formation of a property and business improvement district to be named the Castro Community Benefit District. Resolution No. 271-20 was enacted on June 26, 2020.

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A handwritten signature in blue ink, appearing to read "Angela Calvillo".

Angela Calvillo
Clerk of the Board of Supervisors
City and County of San Francisco

- c. Cuong Quach, Department of Elections
J'Wel Vaughan, Office of Economic and Workforce Development
Chris Corgas, Office of Economic and Workforce Development

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

2
3 **Resolution authorizing the Mayor or her designee to cast an assessment ballot in the**
4 **affirmative for the proposed renewal and expansion of a property and business**
5 **improvement district to be named the Castro Community Benefit District, with respect**
6 **to certain parcels of real property owned by the City that would be subject to**
7 **assessment in said district.**
8

9 WHEREAS, Pursuant to the Property and Business Improvement Law of 1994,
10 California Streets and Highways Code Sections 36600 et seq. (the "Act"), as augmented by
11 Article 15 of the San Francisco Business and Tax Regulations Code ("Article 15"), the Board
12 of Supervisors adopted Resolution No. 215-20 on May 19, 2020, entitled "Resolution
13 declaring the intention of the Board of Supervisors to renew and expand a property-based
14 business improvement district known as the "Castro Community Benefit District" and levy a
15 multi-year assessment on all parcels in the district; approving the management district plan
16 and engineer's report and proposed boundaries map for the district; ordering and setting a
17 time and place for a public hearing of the Board of Supervisors, sitting as a Committee of the
18 Whole, on July 14, 2020, at 3:00 p.m.; approving the form of the Notice of Public Hearing and
19 Assessment Ballot Proceeding, and Assessment Ballot; directing environmental findings; and
20 directing the Clerk of the Board of Supervisors to give notice of the public hearing and
21 balloting, as required by law." (the "Resolution of Intention," BOS File No. 200379); and

22 WHEREAS, The Resolution of Intention for the Castro Community Benefit District (the
23 "Castro CBD" or "District"), among other things, approved the Castro Community Benefit
24 District Management District Plan (the "District Management Plan"), dated February 2020, the
25

1 Castro Community Benefit District Engineer's Report, dated February 2020, and the Notice of
2 Public Hearing, that are all on file with Clerk of the Board of Supervisors in File No. 200379;
3 and

4 WHEREAS, If the proposed District is renewed and expanded, assessments would be
5 levied and collected against all parcels of real property in the proposed District for a period
6 of 15 years, commencing with FYs 2020-2021 through 2034-2035; and

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

12 WHEREAS, The Board of Supervisors has jurisdiction over eight parcels of real
13 property within the proposed assessment district that are owned by the City and County of
14 San Francisco, the details of which are set forth in a chart below (on page 3 of this
15 Resolution); and

16 WHEREAS, The City and County of San Francisco owns additional real property within
17 the proposed assessment district that is subject to the exclusive jurisdiction and control of
18 certain City departments, such as the San Francisco Municipal Transportation Agency (the
19 "Other Property"); and

20 WHEREAS, The City-owned parcels over which the Board of Supervisors has
21 jurisdiction (not including the Other Property) are listed in the following chart, showing the
22 street address for each, Assessor's lot and block number, name/description of building,
23 proposed assessment amount for each, and the percent of the total proposed assessments
24 for the District that each parcel would be assessed (which is the corresponding weight to be
25 afforded the City's signature on the ballot to renew and expand the Castro CBD):

ADDRESS	LOT / BLOCK	NAME / DESCRIPTION OF BUILDING	EST. ASSESSMENT AMOUNT	% OF TOTAL CBD BUDGET
4244-4246 19th Street	2694 - 002	Eureka Valley Recreation Center (REC)	\$42,164.21	5.146%
1 Jose Sarria Court	3564 - 095	Eureka Valley/Harvey Milk Memorial Branch Library (LIB)	\$10,723.51	1.309%
3850 17th Street	3564 - 049	Castro-Mission Health Center (DPH)	\$10,189.29	1.244%
135 Sanchez Street	3542 - 025	San Francisco Fire Department Station 6 (FIRE)	\$4,017.15	0.490%
2401-2499 Market Street	2647 - 048	Real Estate Division	\$2,564.82	0.313%
1-99 Beaver Street	3561 - 008	Noe & Beaver Mini Park (REC)	\$2,505.39	0.306%
1939 Market Street	3501 - 006	Union Hall/Future Affordable Housing	\$1,008.08	0.116%
200-298 Duboce Avenue	3501 - 007	Union Hall/Future Affordable Housing	\$1,039.55	0.127%
Subtotal for City-Owned Parcels under Board of Supervisors Jurisdiction, for Year One (Fiscal Year 2020-2021) of Castro CBD, to be Renewed for a 15- Year Term			\$74,211.99	9.051%

1 WHEREAS, The Board of Supervisors will hold a public hearing on July 14, 2020, to
2 consider public testimony on the proposed renewal and expansion of the Castro Community
3 Benefit District, the levy of multi-year assessments on real property located in the proposed
4 district, and assessment ballot proceedings for affected property owners to approve or
5 disapprove the assessments; and

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

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

14 WHEREAS, At the July 14, 2020, public hearing the Board is likely to receive public
15 testimony both in favor of and against the levying of assessments, and the Department of
16 Elections will tabulate the assessment ballots submitted by the owners of affected properties
17 to determine if there is a majority protest; and

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

24 RESOLVED, That the Mayor or her designee is hereby authorized to submit an
25 assessment ballot in the affirmative for the above-listed parcels of real property owned by the

1 City and County of San Francisco over which the Board has jurisdiction that would be subject
2 to assessment in the proposed property and business improvement district to be named the
3 Castro Community Benefit District; and, be it

4 FURTHER RESOLVED, That the Board encourages any City department that has
5 exclusive jurisdiction over the Other Property to submit any and all assessment ballots in the
6 affirmative; and, be it

7 FURTHER RESOLVED, That the Clerk of the Board of Supervisors shall cause copies
8 of this Resolution to be delivered to the Office of Economic and Workforce Development, and
9 the Director of Elections, and placed in the Board of Supervisors file for the Resolution to
10 renew and expand the proposed district.



City and County of San Francisco

Tails Resolution

City Hall
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4689

File Number: 200522

Date Passed: June 23, 2020

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

June 18, 2020 Government Audit and Oversight Committee - AMENDED, AN
AMENDMENT OF THE WHOLE BEARING SAME TITLE

June 18, 2020 Government Audit and Oversight Committee - RECOMMENDED AS
AMENDED AS A COMMITTEE REPORT

June 23, 2020 Board of Supervisors - ADOPTED

Ayes: 11 - Fewer, Haney, Mandelman, Mar, Peskin, Preston, Ronen, Safai,
Stefani, Walton and Yee

File No. 200522

I hereby certify that the foregoing
Resolution was ADOPTED on 6/23/2020 by
the Board of Supervisors of the City and
County of San Francisco.

London N. Breed
Mayor

Angela Calvillo
Clerk of the Board

6/26/20

Date Approved

From: [Corgas, Christopher \(ECN\)](#)
To: [Somera, Alisa \(BOS\)](#); [Carroll, John \(BOS\)](#)
Subject: FW: In Favor of Castro's CBD Renewal
Date: Wednesday, July 8, 2020 2:39:26 PM

Hi All,

This email of support was sent to me and President Yee today.

Please register for the Castro CBD.

Thank you!

Regards,

Chris Corgas, MPA

Senior Program Manager
Office of Economic and Workforce Development
1 Dr. Carlton B. Goodlett Place, Room 448
San Francisco, CA 94102
O: 415-554-6661
christopher.corgas@sfgov.org

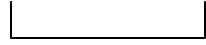
From: Brittney Beck <bbeck@becksmotorlodge.com>
Sent: Wednesday, July 8, 2020 2:23 PM
To: Yee, Norman (BOS) <norman.yee@sfgov.org>; Corgas, Christopher (ECN) <christopher.corgas@sfgov.org>
Subject: In Favor of Castro's CBD Renewal

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Hello,

I am the property owner for Beck's Motor Lodge at 2222 Market St. and am in favor of the Castro's CBD's renewal. I am unable to speak at the meeting on July 14th, but wanted to email my support. The CBD is an asset to my business. Keeping the streets clean from the needles and garbage that guests of my hotel would see - and make them have dubious thoughts about San Francisco. They help keep our neighborhood beautiful and welcoming to all.

Brittney Beck



2222 Market St.,
San Francisco | CA | 94114
p: 415-621-8212

MEMORANDUM

TO: Rafael Mandelman; District 8 Supervisor
FROM: Chris Corgas; OEWD Senior Program Manager, Community Benefit Districts
DATE: June 3, 2020
RE: Proposed Renewal and Expansion of the Castro Community Benefit District

Dear Supervisor Mandelman,

Enclosed for your review and legislative submittal are the materials related to the proposed renewal and expansion of the Castro Community Benefit District (Castro CBD), those materials include:

- Resolution to Establish (Renew and Expand) the Castro CBD
- Castro CBD Management District Plan
- Castro CBD Engineer's Report

If you should have any questions regarding the materials enclosed or the renewal process please do not hesitate to contact me. I look forward to the introduction of the Resolution on Tuesday June 9, 2020.



Introduction Form

By a Member of the Board of Supervisors or Mayor

Time stamp
or meeting date _____

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

- ☒ 1. For reference to Committee. (An Ordinance, Resolution, Motion or Charter Amendment).
- ☐ 2. Request for next printed agenda Without Reference to Committee.
- ☐ 3. Request for hearing on a subject matter at Committee.
- ☐ 4. Request for letter beginning : "Supervisor [] inquiries"
- ☐ 5. City Attorney Request.
- ☐ 6. Call File No. [] from Committee.
- ☐ 7. Budget Analyst request (attached written motion).
- ☐ 8. Substitute Legislation File No. []
- ☐ 9. Reactivate File No. []
- ☐ 10. Topic submitted for Mayoral Appearance before the BOS on []

Please check the appropriate boxes. The proposed legislation should be forwarded to the following:

- ☐ Small Business Commission ☐ Youth Commission ☐ Ethics Commission
- ☐ Planning Commission ☐ Building Inspection Commission

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

Sponsor(s):

Supervisor Rafael Mandelman

Subject:

Resolution to Establish (Renew and Expand) – Castro Community Benefit District

The text is listed:

Resolution to establish (renew and expand) the property-based business improvement district known as the "Castro Community Benefit District," ordering the levy and collection of assessments against property located in that district for 15 years commencing with fiscal year 2020-2021, subject to conditions as specified, and making environmental findings.

Signature of Sponsoring Supervisor: []

For Clerk's Use Only