



Downtown Fresno Property and
Business Improvement District

2016 –
2022

Management District Plan &
Engineer's Report

February 11, 2015

*Prepared pursuant to the Property and Business Improvement District
Law of 1994, Streets and Highways Code section 36600 et seq.*

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I. OVERVIEW

The Downtown Fresno Property and Business Improvement District (DFPBID or District) is a benefit assessment district whose main goal is to provide improvements and activities which constitute and create a special benefit to assessed parcels. The District is nearing the end of its current term; as required by state law, property owners have created this Management District Plan (Plan) to renew the DFPBID.

Location: The District includes parcels in that portion of Downtown Fresno shown on the map in Section V.

Purpose: The purpose of the DFPBID is to provide activities and improvements which constitute and create a special benefit to assessed parcels. The DFPBID will provide Economic Enhancements, Clean & Safe Initiatives, Transportation Improvements, Fulton Zone Activation, and related Management and Administration directly and only to assessed parcels within its boundaries.

Budget: The DFPBID assessment budget for the initial year of its seven (7) year operation is anticipated to be \$717,786.88. The annual budget may be subject to an increase in assessment rates of no more than three percent (3%) per year. The assessment will be supplemented by non-assessment funds so that the total service budget for the initial year is \$764,748.25.

Cost: The annual cost to the parcel owner varies based on four factors: parcel type, benefit zone, parcel size, and building size. Parking refers to any parking garage or parking garage contained within or underneath of a building. The initial annual assessment rates are shown below. Assessment rates may be subject to an increase of no more than three percent (3%) per year as shown in Appendix 2.

Parcel Type	Zone 1		Zone 2		Zone 3	
	Lot	Building	Lot	Building	Lot	Building
Commercial	\$0.025	\$0.0125	\$0.11	\$0.055	\$0.15	\$0.075
Parking	\$0.025	\$0.0063	\$0.11	\$0.0275	\$0.15	\$0.0375
Residential	\$0.0050	\$0.0025	\$0.079	\$0.0393	\$0.126	\$0.0632
Nonprofit	\$0.0050	\$0.0025	\$0.079	\$0.0393	\$0.126	\$0.0632

Renewal: DFPBID renewal requires submittal of petitions from property owners representing more than 50% of the total assessment. The law also requires a ballot vote in which more than 50% of the ballots received, weighted by assessment, be in support of the DFPBID renewal.

Duration: The renewed DFPBID will have a seven (7)-year-life starting January 1, 2016 through December 31, 2022. Near the expiration of the District, the petition, ballot, and City Council hearing process must be repeated for the DFPBID to be renewed.

Management: The Downtown Fresno Association will continue to serve as the Owners' Association for the DFPBID. The Owners' Association is charged with managing funds in accordance with this Plan, and must submit an annual report to the City.

II. IMPETUS

There are several reasons why now is the time to renew the DFPBID. The most compelling reasons are as follows.

1. The Need to be Proactive in Determining the Future of Downtown Fresno.

In order to protect their investment, parcel owners must be partners in the process that determines the level and frequency of services, and how new improvements and development projects are implemented. The DFPBID will allow these owners to lead and shape future services and improvements through the DFPBID.

2. The Need to Attract New Business and Investment Throughout Downtown Fresno.

If Downtown Fresno is to compete as a successful commercial district it must develop its own well-financed, proactive strategy to retain businesses and tenants as well as attract new business and investment. The DFPBID provides the financial resources to develop and implement a focused strategy that will work to prevent and fill vacancies and attract new tenants to all areas of Downtown Fresno.

3. An Opportunity to Create a Private/Public Partnership with a Unified Voice for Downtown Fresno.

Because parcel owners would be investing financial resources through the DFPBID, they will be looked upon as a strong partner in negotiations with the City. This partnership will have the ability to leverage the parcel owner's investment with additional public investment in Downtown Fresno.

4. An Opportunity to Establish Private Sector Management and Accountability.

A non-profit, private organization formed for the sole purpose of improving Downtown Fresno will manage the services provided and the DFPBID. Annual DFPBID work plans and budgets are developed by a board composed of stakeholders that own property in the Downtown Fresno. Improvements and activities provided by the DFPBID are subject to private sector performance standards, controls, and accountability.

III. BACKGROUND

The International Downtown Association estimates that more than 1,500 Property and Business Improvement Districts (PBIDs) currently operate throughout the United States and Canada. PBIDs are a time-tested tool for property owners who wish to come together and obtain collective services which benefit their properties.

PBIDs provide supplemental services in addition to those provided by local government. They may also finance physical and capital improvements. These improvements and activities are concentrated within a distinct geographic area and are funded by a special parcel assessment. Services and improvements are only provided to those who pay the assessment.

Although funds are collected by the local government, they are then directed to a private nonprofit. The nonprofit implements services and provides day-to-day oversight. The nonprofit is managed by a Board of Directors representing those who pay the assessment, to help ensure the services meet the needs of property owners and are responsive to changing conditions within the PBID.

PBIDs all over the globe have been proven to work by providing services that improve the overall viability of commercial districts, resulting in higher property values, lease rates, occupancy rates, and sales volumes.

The DFPBID will be renewed pursuant to a state law that took effect in January of 1995. The “Property and Business Improvement District Law of 1994,” which was signed into law by Governor Pete Wilson, ushered in a new generation of Property and Business Improvement Districts in California. Key provisions of the law include:

- Allows a wide variety of services which are tailored to meet specific needs of assessed properties in each individual PBID;
- Requires property owner input and support throughout the renewal process;
- Requires written support on both a petition and ballot from property owners paying 50% of proposed assessments;
- Allows for a designated, private nonprofit corporation to manage funds and implement programs, with oversight from property owners and the City;
- Requires limits for assessment rates to ensure that they do not exceed the amount owners are willing to pay; and
- Requires the PBID be renewed after a certain time period, making it accountable to property owners.

The Property and Business Improvement Business District Law of 1994 is provided in Appendix 1.

IV. ACCOMPLISHMENTS

The DFPBID was created at the request of property owners in 2010. Services began in 2011, and have already provided visible, valuable benefits to Downtown properties. The DFPBID provides customized services directly to benefit Downtown properties, at a frequency and intensity that could not be matched by City services. And by dividing Downtown into three distinct service zones, the DFPBID ensures that services are provided when – and where – they are needed. These extra services help make Downtown clean, safe, and prosperous. Since the DFPBID’s inception, Downtown has seen levels of safety, cleanliness, and economic activity not experienced in decades. In its initial three years, the DFPBID:

- Provided daily maintenance to 141 planters and 32 trees
- Created and launched an interactive website that promotes Downtown, coupled with an active social media presence to engage with and attract visitors
- Produced 342 events that drew 585,250 people Downtown
- Funded ambassadors who interacted with 135,465 Downtown customers
- Facilitated quicker responses from the City to 3,033 infrastructure, safety, and cleanliness concerns
- Removed 1280 instances of graffiti
- Installed “Downtown Exit” signage on highways 41 and 99
- Distributed 49,043 brochures to Downtown customers promoting Downtown businesses and events
- Leveraged a value of \$27,357 in wage equivalency from volunteers, interns, and students
- Obtained a grant from Wells Fargo to coordinate 31 Fresno State public relations students providing business assistance to Downtown merchants by enhancing their marketing efforts
- Conducted seven business meetings in 2012 and six in 2013 to keep Downtown tenants
- Advocated on behalf of Downtown property owners for significant improvements, such as opening Fulton Mall to vehicle traffic and supporting High Speed Rail
- Obtained \$16 million TIGER grant for reconstruction of Fulton Street
- Obtained \$150,000 NEA grant for Mariposa Plaza Activation Project to redesign Mariposa Plaza

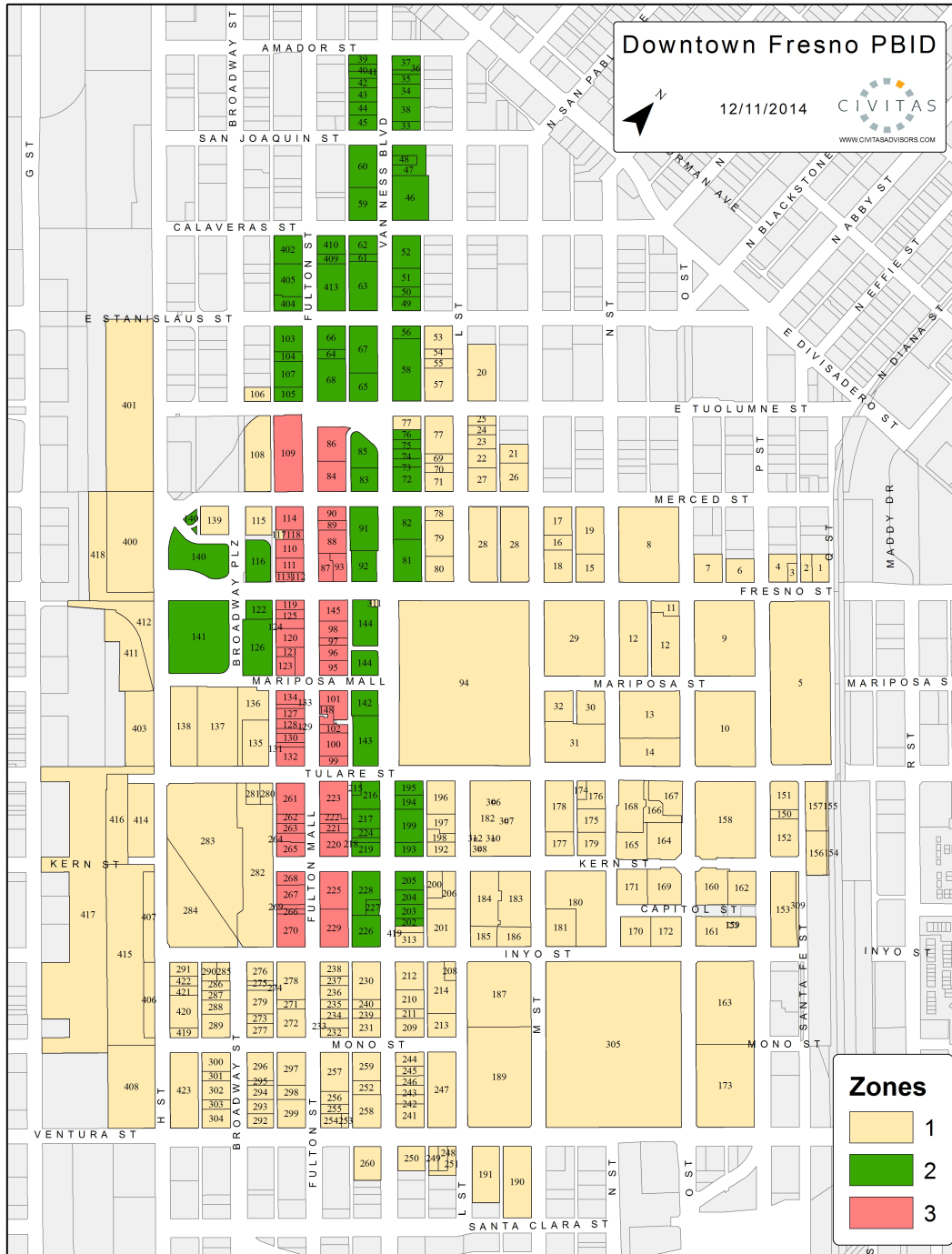
The Downtown Fresno Partnership, which manages DFPBID funds, has been able to leverage DFPBID money into additional contributions from numerous sponsors, including Comcast, Wells Fargo, Central Valley Community Bank, and Pacific Gas and Electric. The unified voice for Downtown provided by the DFPBID via staff dedicated to improving Downtown has enabled these contributions.

In addition to continuing these programs, the renewed DFPBID will have an increased focus on economic development throughout all three zones of Downtown. Programs designed specifically to attract and retain new tenants, especially retail and office tenants, will be implemented. These programs will include contests to provide funding incentives for new tenants to choose Downtown for their businesses, parking and circulation improvements to make Downtown more attractive to potential tenants, and working closely with property owners to fill vacant spaces.

Without the DFPBID, none of these vital services and improvements would be provided to Downtown. This plan is proposed to renew the DFPBID, build upon the vast gains of the past few years, and continue growing Downtown for the benefit of property owners.

V. BOUNDARIES

The service area includes approximately three hundred eighteen (318) parcels with one hundred sixty-three (163) property owners. The DFPBID boundary is illustrated by the map below. Numbers on each parcel correspond to the “map key” number listed in Appendix 4. A larger map is available on request by calling (916) 437-4300 or (800) 999-7781.



VI. SERVICE PLAN & BUDGET

A. Establishment

Property and business owners in Downtown Fresno have been concerned about the need for coordinated supplemental services in the area for several years. City services and efforts in the area have been welcomed, but limited resources have not allowed for a more comprehensive approach to managing the commercial area.

A service plan to provide special benefits to assessed properties was developed using several methods. A series of property owner meetings, a survey of property owners, an analysis of current property conditions and needs, and an intercept survey of visitors were all conducted. The primary needs identified were: economic enhancements, clean and safe initiatives, transportation improvements, Fulton zone activation, and related administration. To meet those needs, the DFPBID will provide Economic Enhancements, Clean & Safe Initiatives, Transportation Improvements Fulton Mall Activation, Management & Administration, Delinquency & Contingency to assessed parcels within its boundaries.

B. Improvements and Activities

The DFPBID will provide supplemental improvements and activities that are above and beyond those provided by the City and other government agencies. The improvements and activities will be provided directly and only to assessed parcels; they will not be provided to parcels that are not assessed. Each and every service is unique to the DFPBID, thus the benefits provided are particular and distinct to each assessed parcel.

1. Economic Enhancements

Economic enhancement programs and incentives are intended to attract, grow and incubate new businesses. They include marketing and promotions to improve Downtown's image and invite consumers to Downtown, special events to attract customers, and business attraction and retention efforts. In addition, programs may be developed to assist in facade improvements for property owners within the district, and business recruitment incentive programs. These services will be provided to parcels in all three zones.

2. Clean & Safe Initiatives / Transportation Improvements

Clean & safe initiatives and transportation improvements will include ambassador services and private security patrols to improve both reality and perception of public safety, streetscape and signage to make Downtown more attractive, a trolley service, and parking management initiatives to better utilize existing parking and plan for future needs. Three categories of ambassador services are provided: clean, safety, and hospitality. Hospitality ambassadors will be provided in all three zones. Clean and safety ambassadors will be provided to parcels in zones 2 and 3 only.

3. Fulton Zone Activation

This program includes providing coordinated programming of the Fulton Zone (benefit zone 3) with events, entertainment and other activities as needed. If necessary, a Fulton Zone Manager may be assigned to oversee programming and assist in business recruitment and retention in the Fulton Zone. The manager will coordinate monthly business education classes in conjunction with Fresno State University. Due to the location of the Fulton Zone, this service will be provided in Zone 3 only.

4. Management & Administration

The administration portion of the budget will be utilized for administrative costs associated with providing the services. Those costs may include rent, telephone charges, legal fees, accounting fees, postage, administrative staff, insurance, and other general office expenses.

C. Services by Zone

Because each zone has particular needs, the District’s services vary across the zones.

Service	Zone 1	Zone 2	Zone 3
Economic Enhancements	✓	✓	✓
Clean & Safe / Transportation	✓	✓	✓
Hospitality Ambassadors	✓	✓	✓
Safety Ambassadors		✓	✓
Clean Ambassadors		✓	✓
Fulton Zone Activation			✓

D. Annual Budget

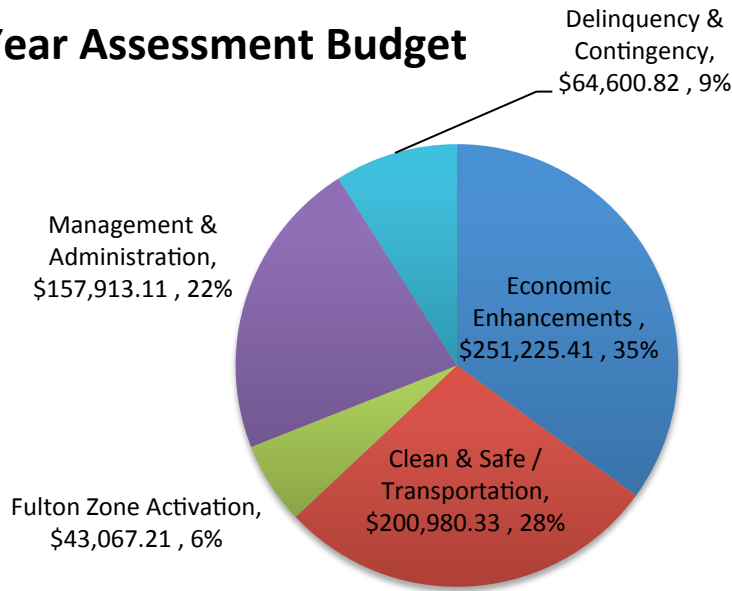
A projected seven (7)-year budget for the DFPBID is provided below. The overall budget shall remain consistent with this Plan. In the event of a legal challenge, assessment funds may be used to defend the DFPBID. The annual budget is based on the following assumptions:

1. The cost of providing improvements and activities may vary depending upon the market cost for those improvements and activities. Expenditures may require adjustment up or down to continue the intended level of improvements and activities. Funds not spent in any given year may be rolled over to the next year.
2. The assessment rate may be subject to annual increases that will not exceed three percent (3%) per year. Increases will be determined by the Downtown Fresno Association and will vary each year. The projections below illustrate the maximum annual three percent (3%) increase for all budget items.
3. The Downtown Fresno Association shall annually have the ability to re-allocate up to fifteen percent (15%) of the budget allocation by line item within the budgeted categories. Any change will be submitted by the Downtown Fresno Association and submitted with the Annual Report.
4. Funds may only be spent on improvements and activities provided in the benefit zone from which the funds were derived. Budgets for each zone can be moved between categories, but overall zone budgets cannot be moved between zones.
5. The annual budget includes a contingency reserve. Changes in data and other issues may change the revenue and expenses. In order to buffer the organization for unexpected changes in revenue, and/or allow the DFPBID to fund other overhead or renewal costs, the reserve is included as a budget item.
6. If there are contingency funds remaining at the end of the DFPBID’s term, those funds may be used for the costs of renewing the DFPBID.

E. Service Budget

The total improvement and activity budget for 2016 that is funded by property assessments is \$717,786.88.

Initial Year Assessment Budget



F. Zone Budgets

Funds may only be spent on improvements and activities provided in the zone from which the funds were derived. The budget for 2016, broken down by zone, is below.

Service	%	Zone 1	Zone 2	Zone 3	TOTAL
Economic Enhancements	35%	\$125,061.57	\$80,361.96	\$45,801.88	\$251,225.41
Clean & Safe / Transportation	28%	\$47,523.40	\$103,241.01	\$50,215.92	\$200,980.33
Fulton Zone Activation	6%	\$-	\$-	\$43,067.21	\$43,067.21
Management & Administration	22%	\$55,027.09	\$58,540.08	\$44,345.95	\$157,913.12
Delinquency & Contingency	9%	\$22,511.08	\$23,948.21	\$18,141.52	\$64,600.82
TOTAL	100%	\$250,123.14	\$266,091.26	\$201,572.48	\$717,786.88

G. Annual Estimated Assessment Budget

The budget below assumes the maximum annual assessment rate increase of three percent (3%) is enacted.

Year	TOTAL
2016	\$717,786.88
2017	\$739,320.49
2018	\$761,500.10
2019	\$784,345.10
2020	\$807,875.46
2021	\$832,111.72
2022	\$857,075.07

VII. GOVERNANCE

A. Owners' Association

The District shall be governed by the Downtown Fresno Association, with oversight from the Fresno City Council. The Downtown Fresno Association shall serve as the Owners' Association described in the Streets and Highways Code §36651. The Board of Directors of Downtown Fresno Association and its staff are charged with the day-to-day operations of the DFPBID.

The Board of Directors of Downtown Fresno Association must be comprised of a majority of parcel owners paying the assessment. In addition, the Board of Directors must represent a variety of interests within the DFPBID and respond to the needs of property and business owners from throughout the DFPBID.

B. Brown Act & Public Records Act Compliance

An Owners' Association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. The Owners' Association is, however, subject to government regulations relating to transparency, namely the Ralph M. Brown Act and the California Public Records Act. These regulations are designed to promote public accountability. The Owners' Association is considered a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of the Downtown Fresno Association board of directors and certain committees must be held in compliance with the public notice and other requirements of the Brown Act. The Owners' Association is also subject to the record keeping and disclosure requirements of the California Public Records Act.

C. Annual Report

The Downtown Fresno Association shall present an annual report at the end of each year of operation to the City Council pursuant to Streets and Highways Code §36650 (see Appendix 1). The annual report is a prospective report for the upcoming year and must include:

1. Any proposed changes in the boundaries of the DFPBID or in any benefit zones or 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 activities for that fiscal year;
4. The method and basis of levying the assessment in sufficient detail to allow each real property owner 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 pursuant to this Plan.

VIII. ENGINEER’S REPORT

The District’s parcel assessments will be imposed in accordance with the provisions of Article XIII D of the California Constitution. Article XIII D provides that “only special benefits are assessable,”¹ and requires the City to “separate the general benefits from the special benefits conferred on a parcel.”² Special benefits are a “particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public-at-large.”³ Conversely, a general benefit is “conferred on real property located in the district or to the public-at-large.”⁴ Assessment law also mandates that “no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”⁵

In this report, the Engineer will:

1. Quantify the general benefit accruing to the public-at-large and parcels adjacent to and within the District.
2. Separate the amount of general benefit from the special benefit accruing to the assessed parcels.
3. Subtract the amount of general benefit from the total cost of services, to determine the special benefit.
4. Determine the proportionate special benefit derived by each parcel and allocate the cost of the special benefit improvements and services accordingly.

A. Separation of General and Special Benefits

Each of the improvements and activities, and the associated costs and assessments within the District, were reviewed, identified, and allocated based on special and general benefits pursuant to Article XIII D of the California Constitution. The assessment has been apportioned based on the proportional special benefits conferred to the assessed parcels located within the District boundaries as determined below.

1. General Benefits

Unlike special benefits, which are conferred directly and only upon assessed parcels, a general benefit is conferred on the general public or non-assessed parcels. Existing City and other public services, which are available to every person and parcel, everywhere within the City, are an example of a general benefit. Although the District’s boundaries have been narrowly drawn and programs have been carefully designed to provide special benefits, and services will only be provided directly to assessed parcels, it is acknowledged that there will be incidental general benefits as a result of the District’s services.

The California Constitution mandates that “only special benefits are assessable, and an agency shall separate the general benefits from the special benefits.”⁶ “Generally, this 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.”⁷ The first step that must be undertaken to separate general and special benefits provided by the District’s services is to identify and quantify the general benefits.

¹ Cal. Const., art. XIII D, §4(a)

² Cal. Const., art. XIII D, §4(a)

³ *Id.*, §2(i)

⁴ Cal. Const., art. XIII D §2(i)

⁵ Cal. Const., art. XIII D, §4(a)

⁶ Cal. Const., art. XIII D §4(a)

⁷ *Golden Hill v. San Diego* (2011) 199 Cal.App.4th 416

There are two bodies who can receive general benefits: the public-at-large within the District, and non-assessed parcels within and surrounding the District.

General Benefit to the Public-at-Large

The public-at-large within the District will receive incidental general benefits as a result of the services being provided directly to parcels.

State law indicates that “Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed.”⁸ However, “the mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits.”⁹ Further, “the value of any incidental or collateral effects that arise from the improvements, maintenance or activities of a property-based district and that benefit property or persons not assessed shall not be deducted from the entirety of the cost of any special benefit or affect the proportionate special benefit derived by each identified parcel.”¹⁰ Thus, although there may be some incidental benefit to persons using the assessed parcels, that incidental benefit is not considered a general benefit because it is inherently produced by activities that provide special benefits to the assessed parcels.

In order to estimate the amount of general benefit to the public-at-large not using the assessed parcels within the District, intercept surveys conducted in similar districts were reviewed. The reviewed surveys sought to measure general benefit by determining what portion of the public-at-large within the District was engaged in parcel-related business, versus that percentage simply passing through and not engaging in business on assessed parcels. The surveys reviewed identified the percentage of the public-at-large not engaged in business on assessed parcels between 0 and 3.8%¹¹. For purposes of this analysis, in an abundance of caution, the highest number, 3.8%, is utilized.

Based upon the previous evaluation, in this Engineer’s professional estimation, the total value of the general benefit provided to the public-at-large not conducting business on the assessed parcels is \$29,060.43 (\$764,748.25* 3.8%).

General Benefit to Non-Assessed Parcels

Although they are only provided directly to the assessed parcels, some of the District’s services will confer general benefits upon non-assessed parcels within and surrounding the District. One study examining property values in PBID areas found “no evidence of spill-over impacts (either good or bad) on commercial properties located just outside the BID’s boundaries;”¹² however, the California Court of Appeals has stated that “services specifically intended for assessed parcels concomitantly confer collateral general benefits to surrounding properties.”¹³ Although the legislature has indicated that “the value of any incidental or collateral effects that arise from the improvements, maintenance, or activities of a property-based district and that benefit property or persons not assessed shall *not* be deducted from the entirety of the cost of any special benefit,”¹⁴ it is reasonable to conclude that economic, cleanliness, and safety enhancements and transportation improvements within the

⁸ Streets and Highways Code section 36601(h)(2)

⁹ Ibid

¹⁰ Streets and Highways Code section 36622(k)(2)

¹¹ Surveys reviewed conducted in Studio City (Los Angeles), Mack Road (Sacramento), Sunrise MarketPlace (Citrus Heights), Fashion District (Los Angeles), and Union Square (San Francisco).

¹² Furman Center for Real Estate & Urban Policy; The Impact of Business Improvement Districts on Property Values: Evidence from New York City (2007) p. 4

¹³ Beutz v. Riverside (2010) 184 Cal.App.4th 1516

¹⁴ Streets and Highways Code section 36622(k)(2)

District will have an impact on non-assessed parcels immediately adjacent to or within the District boundaries. The California Court of Appeals has noted that “the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement...or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement.”¹⁵ Those derivative and indirect impacts are considered general benefits and will be quantified and separated. Because services are provided only within the District and on its perimeter, parcels separated from the District by at least one intervening parcel will not receive spill over benefits.

As mentioned above, the total District service budget for 2016 is \$764,748.25. After reducing the budget by the general benefit to the public (\$29,060.43), the remaining benefit to parcels is \$735,687.83. All parcels within and adjacent to the District have been assigned a benefit factor to mathematically represent the proportional special and general benefit and quantify the value of each. Since all assessed parcels within the District benefit from and receive all of the District’s services, they have been assigned a benefit factor of 1.0. Parcels adjacent to the District have been assigned benefit factors as described in detail below. Because the services affect parcels as a whole, parcel size is an appropriate measure of the relative general benefit received by adjacent parcels and will be used in the below calculations by category for all parcels.

Clean & Safe Initiatives / Transportation Improvements

Clean & Safe Initiatives will include ambassador services and private security patrols to improve both reality and perception of public safety, and streetscape and signage to make Downtown more attractive. Transportation Improvements will include a trolley service, and parking management initiatives to better utilize existing parking and plan for future needs. These serves are all provided directly to assessed parcels and along streets within the District.

Since parcels along each side of the street receive 50% of the benefit provided by the service, and the non-assessed side of the street will not be serviced, it is our professional estimation that parcels adjacent to the District will receive one-half of the standard benefit, or one-quarter of the total benefit provided to similarly-zoned inside parcels (50% x 50% = 25%). Based on this calculation, adjacent commercial parcels would have a benefit factor of 0.25 (1.00 x 25%).

Parcel Type	Lot Size (sf)		Benefit Factor		Benefit Units	Benefit %	Benefit Value	
Interior Parcels								
Commercial	8,553,805	x	1.00	=	8,553,805	83.2%	\$173,045.50	S
Residential	-	x	0.00	=	-	0.0%	\$-	G
Private Tax Exempt	829,937	x	0.50	=	414,969	4.0%	\$8,394.91	S
Parking	965,877	x	1.00	=	965,877	9.4%	\$19,539.92	S
Adjacent								
Commercial	1,281,403	x	0.25	=	320,351	3.1%	\$6,480.77	G
Residential	16,589	x	0.125	=	2,074	0.0%	\$41.95	G
Non-profit/Tax Exempt	-	x	0.125	=	-	0.0%	\$-	G
Parking	111,749	x	0.25	=	27,937	0.3%	\$565.18	G
Total =	11,759,360				10,285,012		\$7,087.90	

Benefit Type – G = General Benefit, S=Special Benefit

¹⁵ Tiburon v. Bonander (2009) 180 Cal.App.4th 1057, 1077

Economic Enhancement

Economic enhancement services will be provided directly and only to assessed parcels. Economic enhancement programs and incentives are intended to attract, grow and incubate new businesses, increase rents, and increase commerce in the District. Although these services will only be provided directly to the assessed parcels, it is reasonable to conclude that parcels adjacent to the District will receive a general benefit as a result of increased economic activity within the District.

Although the programs will only feature assessed parcels and the buildings thereon, it is reasonable to conclude that there will be a minor, derivative and indirect benefit to district-adjacent parcels. Because these services are highly focused, and are not physically provided along streets, it is our estimation that the adjacent parcels will receive a general benefit equal to ten percent (10%) of the standard benefit. Based on this estimation, adjacent commercial parcels would have a benefit factor of 0.10 (1.00 x 10%).

The following table calculates the amount of benefit provided to parcels by the District economic enhancement services and separates that benefit value between special benefits provided to the assessed parcels and general benefits indirectly received by non-assessed parcels.

Because they do not have a commercial component, residential parcels and non-profits do not receive economic benefits from economic enhancements.

Parcel Type	Lot Size (sf)		Benefit Factor		Benefit Units	Benefit %	Benefit Value	
Interior Parcels								
Commercial	8,553,805	x	1.00	=	8,553,805	84.33%	\$216,306.87	S
Private Tax Exempt	829,937	x	0.50	=	414,969	4.09%	\$10,493.64	S
Parking	965,877	x	1.00	=	965,877	9.52%	\$24,424.90	S
Adjacent						0.00%		
Commercial	1,962,591	x	0.10	=	196,259	1.93%	\$4,962.96	G
Non-profit/Tax Exempt	7,200	x	0.10	=	720	0.01%	\$18.21	G
Parking	111,749	x	0.10	=	11,175	0.11%	\$282.59	G
Total =	12,431,159				10,142,804		\$5,263.75	

Benefit Type – G = General Benefit, S=Special Benefit

Fulton Zone Activation

This program includes providing coordinated programming of the Fulton Zone (Benefit Zone 3) with events, entertainment and other activities. A dedicated Fulton Zone Manager may be provided to oversee programming and assist in business recruitment and retention in the Fulton Zone. The entire Fulton Zone Activation portion of the budget is dedicated to the Fulton Zone Manager. This service is completely localized to Zone 3 parcels, and will impact those parcels in a manner that is particular and distinct. Zone 3 is surrounded by assessed parcels, there are no adjacent non-assessed parcels to receive general benefits from this service. Thus, it is this Engineer’s professional estimation that the Fulton Zone Activation services do not create a general benefit to non-assessed parcels.

Management & Administration / Delinquency & Contingency

The Management & Administration / Delinquency & Contingency budget items relate to the services and improvements to be provided. These costs have been allocated proportionally based

upon the special and general benefit to parcels provided by each budget category, as detailed in the table below.

Management & Administration / Contingency & Delinquency

Service Provided	Special Benefit Value to Parcels	General Benefit Value to Parcels	Total Benefit to Parcels
Economic Enhancement	\$251,225.41	\$5,263.75	\$256,489.16
Clean & Safe / Transportation	\$200,980.33	\$7,087.90	\$208,068.22
Fulton Zone Activation	\$43,067.21	\$-	\$43,067.21
TOTAL	\$495,272.95	\$12,351.65	\$507,624.60
% of Benefit to Parcels	97.57%	2.43%	100.00%
Administration/Delinquency Budget	\$222,513.93	\$5,549.29	\$228,063.23

Total General Benefit to Parcels

Based upon the above evaluations, the total value of the general benefit provided to non-assessed parcels adjacent to and within the District is shown below.

Service Provided	General Benefit to Parcels
Economic Enhancement	\$5,263.75
Clean & Safe / Transportation	\$7,087.90
Fulton Zone Activation	\$ -
Management & Contingency	\$ 5,549.29
TOTAL	\$17,900.94

Total General Benefit

Based upon the previous evaluations, in this Engineer’s professional estimation, the total value of the general benefit provided to the public-at-large, adjacent parcels, and non-assessed parcels within the District is shown below.

Service Provided	General Benefit to Public	General Benefit to Parcels	Total General Benefit
Economic Enhancement	\$10,131.59	\$5,263.75	\$15,395.34
Clean & Safe / Transportation	\$8,218.91	\$7,087.90	\$15,306.81
Fulton Zone Activation	\$1,701.20	\$ -	\$1,701.20
Management & Contingency	\$9,008.73	\$ 5,549.29	\$14,558.03
TOTAL	\$29,060.43	\$17,900.94	\$46,961.37

Non-Assessment Funding

The programs funded by the District receive additional non-assessment funding in the form of grants, corporate sponsorships, event income, and other miscellaneous funds. These funding sources are anticipated to equal or exceed the amount of general benefit conferred annually by the District’s services, \$46,961.37. These non-assessment funds will be used to pay for the general benefit provided by the District’s services, ensuring that parcel assessments will only be used to

provide special benefits and “any additional costs of providing general benefits [are] not included in the amounts assessed.”¹⁶

2. Special Benefit

The services to be provided by the District constitute and convey special benefits directly to the assessed parcels. Assessment law requires that “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.”¹⁷ Further, “no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”¹⁸ Special benefit “includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed.”¹⁹

To determine the total special benefit value to be conveyed to the assessed parcels, we deduct the general benefit value (\$46,961.37) from the total value of the services and improvements (\$764,748.25). The remaining \$717,786.88 is considered the special benefit to assessed parcels (the “Total Assessment”). The Total Assessment represents the total value of the special benefit to be provided by the services. The Total Assessment has been proportionally divided among the assessed parcels so that no assessment exceeds the reasonable cost of the proportional special benefit conferred on a parcel. The assessment rate has been designed to ensure that “properties that receive the same proportionate special benefit pay the same assessment.”²⁰

B. Assessment Methodology

1. Base Formula

Each parcel will be assessed based on proportional special benefits received. The variables used for the annual assessment formula are parcel size, building size, parcel type, and benefit zone. These variables are all appropriate measures of the proportional special benefit because the need for services, level of services, and quantity of services are all relative to these variables; thus the special benefit provided to each parcel by the services can be proportionally measured using these variables.

Determination of Assessment Rates

“Because not all parcels in the district are identical in size...some will receive more special benefit than others.”²¹ Each of the variables used relates directly to the service level and special benefit provided to each parcel. Parcel square footage is the size of the parcel, measured in square feet. Building square footage is the size of the building, measured in square feet. Size is an appropriate measure of proportional special benefit because it relates directly to the need for and quantity of services provided to the parcel, the highest and best use of a parcel, and reflects the long-term value implications of the District. The larger a parcel and building, the more services and benefit the parcel will receive.

The cost of providing services is primarily dependent upon the parcel size.

To determine the assessment rates, the special benefit value was divided by the total assessable parcel square footage per zone, as shown in the tables below.

¹⁶ Streets and Highways Code section 36632(a)

¹⁷ Cal. Const., art XIII D §4(a)

¹⁸ Ibid

¹⁹ Streets and Highways Code section 36615.5

²⁰ *Tiburon v. Bonander* (2009) 180 Cal.App.4th 1057

²¹ *Dahms v. Downtown Pomona* (2009) 173 Cal.App.4th 1201

Summary of Assessment Rates

Therefore, the annual cost to parcels is as shown below. All assessment rates may be subject to an increase of no more than three (3%) percent per year. Maximum annual assessment rates are shown in Appendix 2. The proposed assessments for all parcels within the DFPBID are provided in Appendix 3. If you would like more information about parcel assessments, please call Civitas at (916)437-4300 or (800)999-7781.

Parcel Group	Initial Parcel Size Budget		Parcel Square Footage		Initial Parcel Assessment Rate (\$/sqft/yr)
Zone 1 Commercial	\$167,325.73	÷	6,693,029	=	\$0.0250
Zone 1 Residential	\$0.00	÷	0	=	\$0.0050
Zone 1 Non-profit	\$2,848.48	÷	569,695	=	\$0.0050
Zone 1 Parking	\$21,264.38	÷	850,575	=	\$0.0250
Zone 2 Commercial	\$128,690.65	÷	1,169,915	=	\$0.1100
Zone 2 Residential	\$0.00	÷	0	=	\$0.0786
Zone 2 Non-profit	\$20,455.02	÷	260,242	=	\$0.0786
Zone 2 Parking	\$12,683.22	÷	115,302	=	\$0.1100
Zone 3 Commercial	\$103,629.15	÷	690,861	=	\$0.1500
Zone 3 Residential	\$0.00	÷	0	=	\$0.1260
Zone 3 Non-profit	\$0.00	÷	0	=	\$0.1260
Zone 3 Parking	\$0.00	÷	0	=	\$0.1500

Parcel Group	Initial Building Size Budget		Building Square Footage		Initial Building Assessment Rate (\$/sqft/yr)
Zone 1 Commercial	\$53,393.18	÷	4,271,454	=	\$0.0125
Zone 1 Residential	0	÷	0	=	\$0.0025
Zone 1 Non-profit	\$820.36	÷	328,144	=	\$0.0025
Zone 1 Parking	\$4,471.03	÷	709,687	=	\$0.0063
Zone 2 Commercial	\$84,452.67	÷	1,535,503	=	\$0.0550
Zone 2 Residential	0	÷	0	=	\$0.0393
Zone 2 Non-profit	\$10,436.19	÷	265,552	=	\$0.0393
Zone 2 Parking	\$9,373.51	÷	340,855	=	\$0.0275
Zone 3 Commercial	\$97,943.33	÷	1,305,911	=	\$0.0750
Zone 3 Residential	0	÷	0	=	\$0.0632
Zone 3 Non-profit	0	÷	0	=	\$0.0632
Zone 3 Parking	0	÷	0	=	\$0.0375

Sample Assessment Calculation

For example, a commercial parcel in Zone 1 with a lot size of 1,000 square feet and a building size of 500 square feet would pay \$31.25 as shown below.

	Size		Rate		Assessment
Parcel	1,000	x	\$0.0250	=	\$25.00
Building	500	x	\$0.0125	=	\$6.25
Total					\$31.25

2. Private Non-Profit Tax-Exempt Parcels

Privately owned, tax-exempt non-profit parcels will receive and benefit from the District's services. Because, however, they are not commercial parcels, they will not benefit from an increase in commerce and the economic enhancement services. Thus, they will pay a lower assessment rate which is commensurate with the benefit received from the District's services.

3. Residential Parcels

Parcels that are zoned solely for single-family residential use have been conclusively determined by the State Legislature not to benefit from district services. There are, however, certain residential parcels within the District (such as multi-family and condominiums) that have been identified as not zoned solely for single family residential use; these parcels will benefit from and receive the District's services. Because they do not have a commercial component, these parcels will not benefit from an increase in commerce and the economic enhancement services. Thus, these parcels are assessed at a lower rate, commensurate with the benefit received from the District's services for each zone.

4. Parking

Parking garages, both those contained within a building and those that are freestanding, are a part of the commercial core of the District. These pay-for-access garages do benefit from an increase in commerce and resulting increase in use and fees received. However, they benefit to a lesser degree from their size as do standard commercial buildings, thus they pay a reduced building size assessment rate.

C. Time and Manner for Collecting Assessments

As provided by State Law, the DFPBID assessment will appear as a separate line item on annual property tax bills prepared by the County of Fresno. Parcels which do not receive property tax bills will be invoiced by the City. Property tax bills are generally distributed in the fall, and payment is expected by lump sum or installment. The County of Fresno shall distribute funds collected to the City of Fresno, which will then forward funds to the Owners' Association. Existing laws for enforcement and appeal of property taxes, including penalties and interest, apply to the assessments.

D. Changes in Data

It is the intent of this Plan and Engineer's Report that each parcel included in the District can be clearly identified. Every effort has been made to ensure that all parcels included in the District are consistent in the boundary description, the boundary map, and the assessment calculation table. However, if inconsistencies arise, the order of precedence shall be: 1) the assessment calculation table, and 2) the boundary map.

If the ownership, parcel size, or zoning of a parcel changes during the term of this District, the assessment calculation may be modified accordingly.

E. Assessment Notice

During the hearing process, an Assessment Notice will be sent to owners of each parcel in the DFPBID. The Assessment Notice provides an estimated assessment for each parcel. The final individual assessment for any particular parcel may change, up or down, if the parcel use, size, or frontage differ from those found on the Assessment Notice. A list of parcels to be included in the DFPBID, their respective characteristics, and the resulting assessment is provided within Appendix 2.


F. Bonds

Bonds will not be issued to finance services as a part of this DFPBID.

G. Engineer's Certification

I hereby certify, to the best of my knowledge and experience, that each of the identified benefiting parcels located within the DFPBID will receive a special benefit over and above the general benefits conferred and that the amount of the assessment is no greater than the proportional special benefits conferred on each assessed parcel, as described in this Engineer's Report. This Report is prepared pursuant to Section 36600 et seq. of the California Streets and Highways Code ("the Property and Business Improvement District Law of 1994" as amended) and pursuant to the provisions of Article XIID of the California Constitution (Proposition 218).

Preparation of the Engineer's Report for the Downtown Fresno Property and Business Improvement District was completed by:



Kheng Y. Vang, P.E. 63824

2/11/15
Date



APPENDIX 1 – PBID LAW

STREETS AND HIGHWAYS CODE
Division 18. Parking
Part 7. Property and Business Improvement District Law of 1994

Cal Sts & Hy Code Div. 18, Pt. 7 Note (2015)

*** This document is current through the 2015 Supplement ***
(All 2014 legislation)

36600. Citation of part

This part shall be known and may be cited as the “Property and Business Improvement District Law of 1994.”

36601. Legislative findings and declarations

The Legislature finds and declares all of the following:

(a) Businesses located and operating within business districts in some of this state’s communities are economically disadvantaged, are underutilized, and are unable to attract customers due to inadequate facilities, services, and activities in the business districts.

(b) It is in the public interest to promote the economic revitalization and physical maintenance of business districts in order to create jobs, attract new businesses, and prevent the erosion of the business districts.

(c) It is of particular local benefit to allow business districts to fund business related improvements, maintenance, and activities through the levy of assessments upon the businesses or real property that receive benefits from those improvements.

(d) Assessments levied for the purpose of conferring special benefit upon the real property or businesses in a business district are not taxes for the general benefit of a city, even if property or persons not assessed receive incidental or collateral effects that benefit them.

(e) Property and business improvement districts formed throughout this state have conferred special benefits upon properties and businesses within their districts and have made those properties and businesses more useful by providing the following benefits:

(1) Crime reduction. A study by the Rand Corporation has confirmed a 12-percent reduction in the incidence of robbery and an 8-percent reduction in the total incidence of violent crimes within the 30 districts studied.

(2) Job creation.

(3) Business attraction.

(4) Business retention.

(5) Economic growth.

(6) New investments.

(f) With the dissolution of redevelopment agencies throughout the state, property and business improvement districts have become even more important tools with which communities can combat blight, promote economic opportunities, and create a clean and safe environment.

(g) Since the enactment of this act, the people of California have adopted Proposition 218, which added Article XIII D to the Constitution in order to place certain requirements and restrictions on the formation of, and activities, expenditures, and assessments by property-based districts. Article XIII D of the Constitution provides that property-based districts may only levy assessments for special benefits.

(h) The act amending this section is intended to provide the Legislature’s guidance with regard to this act, its interaction with the provisions of Article XIII D of the Constitution, and the determination of special benefits in property-based districts.

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(1) The lack of legislative guidance has resulted in uncertainty and inconsistent application of this act, which discourages the use of assessments to fund needed improvements, maintenance, and activities in property-based districts, contributing to blight and other underutilization of property.

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

(3) It is of the utmost importance that property-based districts created under this act have clarity regarding restrictions on assessments they may levy and the proper determination of special benefits. Legislative clarity with regard to this act will provide districts with clear instructions and courts with legislative intent regarding restrictions on property-based assessments, and the manner in which special benefits should be determined.

36602. Purpose of part

The purpose of this part is to supplement previously enacted provisions of law that authorize cities to levy assessments within property and business improvement districts, to ensure that those assessments conform to all constitutional requirements and are determined and assessed in accordance with the guidance set forth in this act. This part does not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes.

36603. Preemption of authority or charter city to adopt ordinances levying assessments

Nothing in this part is intended to preempt the authority of a charter city to adopt ordinances providing for a different method of levying assessments for similar or additional purposes from those set forth in this part. A property and business improvement district created pursuant to this part is expressly exempt from the provisions of the Special Assessment Investigation, Limitation and Majority Protest Act of 1931 (Division 4 (commencing with Section 2800)).

36603.5. Part prevails over conflicting provisions

Any provision of this part that conflicts with any other provision of law shall prevail over the other provision of law, as to districts created under this part.

36604. Severability

This part is intended to be construed liberally and, if any provision is held invalid, the remaining provisions shall remain in full force and effect. Assessments levied under this part are not special taxes.

36606. “Activities”

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

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

36606.5. “Assessment”

“Assessment” means a levy for the purpose of acquiring, constructing, installing, or maintaining improvements and providing activities that will provide certain benefits to properties or businesses located within a property and business improvement district.

36607. “Business”

“Business” means all types of businesses and includes financial institutions and professions.

36608. “City”

“City” means a city, county, city and county, or an agency or entity created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code, the public member agencies of which includes only cities, counties, or a city and county, or the State of California.

36609. “City council”

“City council” means the city council of a city or the board of supervisors of a county, or the agency, commission, or board created pursuant to a joint powers agreement and which is a city within the meaning of this part.

36609.4. “Clerk”

“Clerk” means the clerk of the legislative body.

36609.5. “General benefit”

“General benefit” means, for purposes of a property-based district, any benefit that is not a “special benefit” as defined in Section 36615.5.

36610. “Improvement”

“Improvement” means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years or more including, but not limited to, the following:

- (a) Parking facilities.
- (b) Benches, booths, kiosks, display cases, pedestrian shelters and signs.
- (c) Trash receptacles and public restrooms.
- (d) Lighting and heating facilities.
- (e) Decorations.
- (f) Parks.
- (g) Fountains.
- (h) Planting areas.
- (i) Closing, opening, widening, or narrowing of existing streets.
- (j) Facilities or equipment, or both, to enhance security of persons and property within the area.
- (k) Ramps, sidewalks, plazas, and pedestrian malls.
- (l) Rehabilitation or removal of existing structures.

36611. “Management district plan”; “Plan”

“Management district plan” or “plan” means a proposal as defined in Section 36622.

36612. “Owners’ Association”

“Owners’ association” means a private nonprofit entity that is under contract with a city to administer or implement improvements, maintenance, and activities specified in the management district plan. An owners’ association may be an existing nonprofit entity or a newly formed nonprofit entity. An owners’ association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. Notwithstanding this section, an owners’ association shall comply with the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the Government Code), at all times when matters within the subject matter of the district are heard, discussed, or deliberated, and with the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code), for all records relating to activities of the district.

36614. “Property”

“Property” means real property situated within a district.

36614.5. “Property and business improvement district”; “District”

“Property and business improvement district,” or “district,” means a property and business improvement district established pursuant to this part.

36614.6. “Property-based assessment”

“Property-based assessment” means any assessment made pursuant to this part upon real property.

36614.7. “Property-based district”

“Property-based district” means any district in which a city levies a property-based assessment.

36615. “Property owner”; “Business owner”; “Owner”

“Property owner” means any person shown as the owner of land on the last equalized assessment roll or otherwise known to be the owner of land by the city council. “Business owner” means any person recognized by the city as the owner of the business. “Owner” means either a business owner or a property owner. The city council has no obligation to obtain other information as to the ownership of land or businesses, and its determination of ownership shall be final and conclusive for the purposes of this part. Wherever this part requires the signature of the property owner, the signature of the authorized agent of the property owner shall be sufficient. Wherever this part requires the signature of the business owner, the signature of the authorized agent of the business owner shall be sufficient.

36615.5. “Special benefit”

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

36616. “Tenant”

“Tenant” means an occupant pursuant to a lease of commercial space or a dwelling unit, other than an owner.

36617. Alternative method of financing certain improvements and activities; Effect on other provisions

This part provides an alternative method of financing certain improvements and activities. The provisions of this part shall not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes. Every improvement area established pursuant to the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500) of this division) is valid and effective and is unaffected by this part.

36620. Establishment of property and business improvement district

A property and business improvement district may be established as provided in this chapter.

36620.5. Requirement of consent of city council

A county may not form a district within the territorial jurisdiction of a city without the consent of the city council of that city. A city may not form a district within the unincorporated territory of a county without the consent of the board of supervisors of that county. A city may not form a district within the territorial jurisdiction of another city without the consent of the city council of the other city.

36621. Initiation of proceedings; Petition of property or business owners in proposed district

(a) Upon the submission of a written petition, signed by the property or business owners in the proposed district who will pay more than 50 percent of the assessments proposed to be levied, the city council may initiate proceedings to form a district by the adoption of a resolution expressing its intention to form a district. The amount of assessment attributable to property or a business owned by the same property or business owner that is in excess of 40 percent of the amount of all assessments proposed to be levied, shall not be included in determining whether the petition is signed by property or business owners who will pay more than 50 percent of the total amount of assessments proposed to be levied.

(b) The petition of property or business owners required under subdivision (a) shall include a summary of the management district plan. That summary shall include all of the following:

(1) A map showing the boundaries of the district.

(2) Information specifying where the complete management district plan can be obtained.

(3) Information specifying that the complete management district plan shall be furnished upon request.

(c) The resolution of intention described in subdivision (a) shall contain all of the following:

(1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property or businesses within the district, a statement as to whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements do not need to be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities, and the location and extent of the proposed district.

(2) A time and place for a public hearing on the establishment of the property and business improvement district and the levy of assessments, which shall be consistent with the requirements of Section 36623.

36622. Contents of management district plan

The management district plan shall include, but is not limited to, all of the following:

(a) If the assessment will be levied on property, a map of the district in sufficient detail to locate each parcel of property and, if businesses are to be assessed, each business within the district. If the assessment will be levied on businesses, a map that identifies the district boundaries in sufficient detail to allow a business owner to reasonably determine whether a business is located within the district boundaries. If the assessment will be levied on property and businesses, a map of the district in sufficient detail to locate each parcel of property and to allow a business owner to reasonably determine whether a business is located within the district boundaries.

(b) The name of the proposed district.

(c) A description of the boundaries of the district, including the boundaries of benefit zones, proposed for establishment or extension in a manner sufficient to identify the affected property and businesses included, which may be made by reference to any plan or map that is on file with the clerk. The boundaries of a proposed property assessment district shall not overlap with the boundaries of another existing property assessment district created pursuant to this part. This part

does not prohibit the boundaries of a district created pursuant to this part 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 (Part 6 (commencing with Section 36500)). This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with another business assessment district created pursuant to this part. This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with a property assessment district created pursuant to this part.

(d) The improvements, maintenance, and activities proposed for each year of operation of the district and the maximum cost thereof. If the improvements, maintenance, and activities proposed for each year of operation are the same, a description of the first year's proposed improvements, maintenance, and activities and a statement that the same improvements, maintenance, and activities are proposed for subsequent years shall satisfy the requirements of this subdivision.

(e) The total annual amount proposed to be expended for improvements, maintenance, or activities, and debt service in each year of operation of the district. If the assessment is levied on businesses, this amount may be estimated based upon the assessment rate. If the total annual amount proposed to be expended in each year of operation of the district is not significantly different, the amount proposed to be expended in the initial year and a statement that a similar amount applies to subsequent years shall satisfy the requirements of this subdivision.

(f) The proposed source or sources of financing, including the proposed method and basis of levying the assessment in sufficient detail to allow each property or business owner to calculate the amount of the assessment to be levied against his or her property or business. The plan also shall state whether bonds will be issued to finance improvements.

(g) The time and manner of collecting the assessments.

(h) 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 10 years. Notwithstanding these limitations, a district created pursuant to this part to finance capital improvements with bonds may levy assessments until the maximum maturity of the bonds. The management district plan may set forth specific increases in assessments for each year of operation of the district.

(i) The proposed time for implementation and completion of the management district plan.

(j) Any proposed rules and regulations to be applicable to the district.

(k) **(1)** A list of the properties or businesses to be assessed, including the 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 or businesses, in proportion to the benefit received by the property or business, to defray the cost thereof.

(2) In a property-based district, the proportionate special benefit derived by each identified parcel shall be determined exclusively 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 activities. An assessment shall not be imposed on any parcel that exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and a property-based district shall separate the general benefits, if any, from the special benefits conferred on a parcel. Parcels within a property-based district that are owned or used by any city, public agency, the State of California, or the United States shall not be exempt from assessment unless the governmental entity can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit. The value of any incidental, secondary, or collateral effects that arise from the improvements, maintenance, or activities of a property-based district and that benefit property or persons not assessed shall not be deducted from the entirety of the cost of any special benefit or affect the proportionate special benefit derived by each identified parcel.

(l) In a property-based district, the total amount of all special benefits to be conferred upon the properties located within the property-based district.

(m) In a property-based district, the total amount of general benefits, if any.

(n) In a property-based district, a detailed engineer's report prepared by a registered professional engineer certified by the State of California supporting all assessments contemplated by the management district plan.

(o) Any other item or matter required to be incorporated therein by the city council.

36623. Procedure to levy assessment

(a) If a city council proposes to levy a new or increased property assessment, the notice and protest and hearing procedure shall comply with Section 53753 of the Government Code.

(b) If a city council proposes to levy a new or increased business assessment, the notice and protest and hearing procedure shall comply with Section 54954.6 of the Government Code, except that notice shall be mailed to the owners

of the businesses proposed to be assessed. A protest may be made orally or in writing by any interested person. Every written protest shall be filed with the clerk at or before the time fixed for the public hearing. The city council may waive any irregularity in the form or content of any written protest. A written protest may be withdrawn in writing at any time before the conclusion of the public hearing. Each written protest shall contain a description of the business in which the person subscribing the protest is interested sufficient to identify the business and, if a person subscribing is not shown on the official records of the city as the owner of the business, the protest shall contain or be accompanied by written evidence that the person subscribing is the owner of the business or the authorized representative. A written protest that does not comply with this section shall not be counted in determining a majority protest. If written protests are received from the owners or authorized representatives of businesses in the proposed district that will pay 50 percent or more of the assessments proposed to be levied and protests are not withdrawn so as to reduce the protests to less than 50 percent, no further proceedings to levy the proposed assessment against such businesses, as contained in the resolution of intention, shall be taken for a period of one year from the date of the finding of a majority protest by the city council.

(c) If a city council proposes to conduct a single proceeding to levy both a new or increased property assessment and a new or increased business assessment, the notice and protest and hearing procedure for the property assessment shall comply with subdivision (a), and the notice and protest and hearing procedure for the business assessment shall comply with subdivision (b). If a majority protest is received from either the property or business owners, that respective portion of the assessment shall not be levied. The remaining portion of the assessment may be levied unless the improvement or other special benefit was proposed to be funded by assessing both property and business owners.

36624. Changes to proposed assessments

At the conclusion of the public hearing to establish the district, the city council may adopt, revise, change, reduce, or modify the proposed assessment or the type or types of improvements, maintenance, and activities to be funded with the revenues from the assessments. Proposed assessments may only be revised by reducing any or all of them. At the public hearing, the city council may only make changes in, to, or from the boundaries of the proposed property and business improvement district that will exclude territory that will not benefit from the proposed improvements, maintenance, and activities. Any modifications, revisions, reductions, or changes to the proposed assessment district shall be reflected in the notice and map recorded pursuant to Section 36627.

36625. Resolution of formation

(a) If the city council, following the public hearing, decides to establish a proposed property and business improvement district, the city council shall adopt a resolution of formation that shall include, but is not limited to, all of the following:

(1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property, businesses, or both within the district, a statement on whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements need not be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities and the location and extent of the proposed district.

(2) The number, date of adoption, and title of the resolution of intention.

(3) The time and place where the public hearing was held concerning the establishment of the district.

(4) A determination regarding any protests received. The city shall not establish the district or levy assessments if a majority protest was received.

(5) A statement that the properties, businesses, or properties and businesses in the district established by the resolution shall be subject to any amendments to this part.

(6) A statement that the improvements, maintenance, and activities to be conferred on businesses and properties in the district will be funded by the levy of the assessments. The revenue from the levy of assessments within a district shall not be used to provide improvements, maintenance, or activities outside the district or for any purpose other than the purposes specified in the resolution of intention, as modified by the city council at the hearing concerning establishment of the district.

(7) A finding that the property or businesses within the area of the property and business improvement district will be benefited by the improvements, maintenance, and activities funded by the proposed assessments, and, for a property-based district, that property within the district will receive a special benefit.

(8) In a property-based district, the total amount of all special benefits to be conferred on the properties within the property-based district.

(b) The adoption of the resolution of formation and, if required, recordation of the notice and map pursuant to Section 36627 shall constitute the levy of an assessment in each of the fiscal years referred to in the management district plan.

36626. Resolution establishing district

If the city council, following the public hearing, desires to establish the proposed property and business improvement district, and the city council has not made changes pursuant to Section 36624, or has made changes that do not substantially change the proposed assessment, the city council shall adopt a resolution establishing the district. The resolution shall contain all of the information specified in Section 36625.

36627. Notice and assessment diagram

Following adoption of the resolution establishing district assessments on properties pursuant to Section 36625 or Section 36626, the clerk of the city shall record a notice and an assessment diagram pursuant to Section 3114. No other provision of Division 4.5 (commencing with Section 3100) applies to an assessment district created pursuant to this part.

36628. Establishment of separate benefit zones within district; Categories of businesses

The city council may establish one or more separate benefit zones within the district based upon the degree of benefit derived from the improvements or activities to be provided within the benefit zone and may impose a different assessment within each benefit zone. If the assessment is to be levied on businesses, the city council may also define categories of businesses based upon the degree of benefit that each will derive from the improvements or activities to be provided within the district and may impose a different assessment or rate of assessment on each category of business, or on each category of business within each zone.

36628.5. Assessments on businesses or property owners

The city council may levy assessments on businesses or on property owners, or a combination of the two, pursuant to this part. The city council shall structure the assessments in whatever manner it determines corresponds with the distribution of benefits from the proposed improvements, maintenance, and activities, provided that any property-based assessment conforms with the requirements set forth in paragraph (2) of subdivision (k) of Section 36622.

36629. Provisions and procedures applicable to benefit zones and business categories

All provisions of this part applicable to the establishment, modification, or disestablishment of a property and business improvement district apply to the establishment, modification, or disestablishment of benefit zones or categories of business. The city council shall, to establish, modify, or disestablish a benefit zone or category of business, follow the procedure to establish, modify, or disestablish a property and business improvement district.

36630. Expiration of district; Creation of new district

If a property and business improvement district expires due to the time limit set pursuant to subdivision (h) of Section 36622, a new management district plan may be created and the district may be renewed pursuant to this part.

36631. Time and manner of collection of assessment; Delinquent payments

The collection of the assessments levied pursuant to this part shall be made at the time and in the manner set forth by the city council in the resolution levying the assessment. Assessments levied on real property may be collected at the same time and in the same manner as for the ad valorem property tax, and may provide for the same lien priority and penalties for delinquent payment. All delinquent payments for assessments levied pursuant to this part may be charged interest and penalties.

36632. Assessments to be based on estimated benefit; Classification of real property and businesses; Exclusion of residential and agricultural property

(a) The assessments levied on real property pursuant to this part shall be levied on the basis of the estimated benefit to the real property within the property and business improvement district. The city council may classify properties for purposes of determining the benefit to property of the improvements and activities provided pursuant to this part.

(b) Assessments levied on businesses pursuant to this part shall be levied on the basis of the estimated benefit to the businesses within the property and business improvement district. The city council may classify businesses for purposes of determining the benefit to the businesses of the improvements and activities provided pursuant to this part.

(c) Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and service funded through these assessments, and shall not be subject to any assessment pursuant to this part.

36633. Time for contesting validity of assessment

The validity of an assessment levied under this part shall not be contested in any action or proceeding unless the action or proceeding is commenced within 30 days after the resolution levying the assessment is adopted pursuant to Section 36626. Any appeal from a final judgment in an action or proceeding shall be perfected within 30 days after the entry of judgment.

36634. Service contracts authorized to establish levels of city services

The city council may execute baseline service contracts that would establish levels of city services that would continue after a property and business improvement district has been formed.

36635. Request to modify management district plan

The owners' association may, at any time, request that the city council modify the management district plan. Any modification of the management district plan shall be made pursuant to this chapter.

36636. Modification of plan by resolution after public hearing; Adoption of resolution of intention; Modification of improvements and activities by adoption of resolution after public hearing

(a) Upon the written request of the owners' association, the city council may modify the management district plan after conducting one public hearing on the proposed modifications. The city council may modify the improvements and activities to be funded with the revenue derived from the levy of the assessments by adopting a resolution determining to make the modifications after holding a public hearing on the proposed modifications. If the modification includes the levy of a new or increased assessment, the city council shall comply with Section 36623. Notice of all other public hearings pursuant to this section shall comply with both of the following:

(1) The resolution of intention shall be published in a newspaper of general circulation in the city once at least seven days before the public hearing.

(2) A complete copy of the resolution of intention shall be mailed by first class mail, at least 10 days before the public hearing, to each business owner or property owner affected by the proposed modification.

(b) The city council shall adopt a resolution of intention which states the proposed modification prior to the public hearing required by this section. The public hearing shall be held not more than 90 days after the adoption of the resolution of intention.

36637. Reflection of modification in notices recorded and maps

Any subsequent modification of the resolution shall be reflected in subsequent notices and maps recorded pursuant to Division 4.5 (commencing with Section 3100), in a manner consistent with the provisions of Section 36627.

36640. Bonds authorized; Procedure; Restriction on reduction or termination of assessments

(a) The city council may, by resolution, determine and declare that bonds shall be issued to finance the estimated cost of some or all of the proposed improvements described in the resolution of formation adopted pursuant to Section 36625, if the resolution of formation adopted pursuant to that section provides for the issuance of bonds, under the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500)) or in conjunction with Marks-Roos Local Bond Pooling Act of 1985 (Article 4 (commencing with Section 6584) of Chapter 5 of Division 7 of Title 1 of the Government Code). Either act, as the case may be, shall govern the proceedings relating to the issuance of bonds, although proceedings under the Bond Act of 1915 may be modified by the city council as necessary to accommodate assessments levied upon business pursuant to this part.

(b) The resolution adopted pursuant to subdivision (a) shall generally describe the proposed improvements specified in the resolution of formation adopted pursuant to Section 36625, set forth the estimated cost of those improvements, specify the number of annual installments and the fiscal years during which they are to be collected. The amount of debt service to retire the bonds shall not exceed the amount of revenue estimated to be raised from assessments over 30 years.

(c) Notwithstanding any other provision of this part, assessments levied to pay the principal and interest on any bond issued pursuant to this section shall not be reduced or terminated if doing so would interfere with the timely retirement of the debt.

36650. Report by owners' association; Approval or modification by city council

(a) The owners' association shall cause to be prepared a report for each fiscal year, except the first year, for which assessments are to be levied and collected to pay the costs of the improvements, maintenance, and activities described in the report. The owners' association's first report shall be due after the first year of operation of the district. The report may propose changes, including, but not limited to, the boundaries of the property and business improvement district or any benefit zones within the district, the basis and method of levying the assessments, and any changes in the classification of property, including any categories of business, if a classification is used.

(b) The report shall be filed with the clerk and shall refer to the property and business improvement district by name, specify the fiscal year to which the report applies, and, with respect to that fiscal year, shall contain all of the following information:

(1) Any proposed changes in the boundaries of the property and business improvement district or in any benefit zones or classification of property or businesses within the district.

(2) The improvements, maintenance, and activities to be provided for that fiscal year.

(3) An estimate of the cost of providing the improvements, maintenance, and activities for that fiscal year.

(4) The method and basis of levying the assessment in sufficient detail to allow each real property or business owner, as appropriate, to estimate the amount of the assessment to be levied against his or her property or business for that fiscal year.

(5) The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.

(6) The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.

(c) The city council may approve the report as filed by the owners' association or may modify any particular contained in the report and approve it as modified. Any modification shall be made pursuant to Sections 36635 and 36636.

The city council shall not approve a change in the basis and method of levying assessments that would impair an authorized or executed contract to be paid from the revenues derived from the levy of assessments, including any commitment to pay principal and interest on any bonds issued on behalf of the district.

36651. Designation of owners' association to provide improvements and activities

The management district plan may, but is not required to, state that an owners' association will provide the improvements, maintenance, and activities described in the management district plan. If the management district plan designates an owners' association, the city shall contract with the designated nonprofit corporation to provide services.

36660. Renewal of district; Transfer or refund of remaining revenues; District term limit

(a) Any district previously established whose term has expired, or will expire, may be renewed by following the procedures for establishment as provided in this chapter.

(b) Upon renewal, any remaining revenues derived from the levy of assessments, or any revenues derived from the sale of assets acquired with the revenues, shall be transferred to the renewed district. If the renewed district includes additional parcels or businesses not included in the prior district, the remaining revenues shall be spent to benefit only the parcels or businesses in the prior district. If the renewed district does not include parcels or businesses included in the prior district, the remaining revenues attributable to these parcels shall be refunded to the owners of these parcels or businesses.

(c) Upon renewal, a district shall have a term not to exceed 10 years, or, if the district is authorized to issue bonds, until the maximum maturity of those bonds. There is no requirement that the boundaries, assessments, improvements, or activities of a renewed district be the same as the original or prior district.

36670. Circumstances permitting disestablishment of district; Procedure

(a) Any district established or extended pursuant to the provisions of this part, where there is no indebtedness, outstanding and unpaid, incurred to accomplish any of the purposes of the district, may be disestablished by resolution by the city council in either of the following circumstances:

(1) If the city council finds there has been misappropriation of funds, malfeasance, or a violation of law in connection with the management of the district, it shall notice a hearing on disestablishment.

(2) During the operation of the district, there shall be a 30-day period each year in which assesses may request disestablishment of the district. The first such period shall begin one year after the date of establishment of the district and shall continue for 30 days. The next such 30-day period shall begin two years after the date of the establishment of the district. Each successive year of operation of the district shall have such a 30-day period. Upon the written petition of the owners or authorized representatives of real property or the owners or authorized representatives of businesses in the area who pay 50 percent or more of the assessments levied, the city council shall pass a resolution of intention to disestablish the district. The city council shall notice a hearing on disestablishment.

(b) The city council shall adopt a resolution of intention to disestablish the district prior to the public hearing required by this section. 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 property and business improvement district. The notice of the hearing on disestablishment required by this section shall be given by mail to the property owner of each parcel or to the owner of each business subject to assessment in the district, as appropriate. The city shall conduct the public hearing not less than 30 days after mailing the notice to the property or business owners. The public hearing shall be held not more than 60 days after the adoption of the resolution of intention.

36671. Refund of remaining revenues upon disestablishment or expiration without renewal of district; Calculation of refund; Use of outstanding revenue collected after disestablishment of district

(a) Upon the disestablishment or expiration without renewal of a district, any remaining revenues, after all outstanding debts are paid, derived from the levy of assessments, or derived from the sale of assets acquired with the revenues, or from bond reserve or construction funds, shall be refunded to the owners of the property or businesses then located and operating within the district in which assessments were levied by applying the same method and basis that was used to calculate the assessments levied in the fiscal year in which the district is disestablished or expires. All outstanding assessment revenue collected after disestablishment shall be spent on improvements and activities specified in the management district plan.

(b) If the disestablishment occurs before an assessment is levied for the fiscal year, the method and basis that was used to calculate the assessments levied in the immediate prior fiscal year shall be used to calculate the amount of any refund.

APPENDIX 2 – MAXIMUM ANNUAL ASSESSMENT RATES

The annual assessment is determined by the summation of multiplying the actual lot size (square feet) by the lot size assessment rate (per square feet), and then multiplying the actual building size (square feet) by the building size assessment rate (per square feet). Rates marked as “TE” are applicable only to tax-exempt parcels.

Annual Assessment = (lot size (square feet) x lot size assessment rate) + (actual building size (square feet) x building size assessment rate (square feet))

Lot Rate:	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7
Zone 1	\$0.0250	\$0.026	\$0.027	\$0.027	\$0.028	\$0.029	\$0.030
Zone 2	\$0.1100	\$0.113	\$0.117	\$0.120	\$0.124	\$0.128	\$0.131
Zone 3	\$0.1500	\$0.155	\$0.159	\$0.164	\$0.169	\$0.174	\$0.179
Built Square Footage:	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7
Zone 1	\$0.0125	\$0.013	\$0.013	\$0.014	\$0.014	\$0.014	\$0.015
Zone 2	\$0.0550	\$0.057	\$0.058	\$0.060	\$0.062	\$0.064	\$0.066
Zone 3	\$0.0750	\$0.077	\$0.080	\$0.082	\$0.084	\$0.087	\$0.090
Parking Lot Rate:	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7
Zone 1	\$0.0250	\$0.026	\$0.027	\$0.027	\$0.028	\$0.029	\$0.030
Zone 2	\$0.1100	\$0.113	\$0.117	\$0.120	\$0.124	\$0.128	\$0.131
Zone 3	\$0.1500	\$0.155	\$0.159	\$0.164	\$0.169	\$0.174	\$0.179
Parking Built Square Footage:	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7
Zone 1	\$0.0063	\$0.0064	\$0.0066	\$0.0068	\$0.0070	\$0.0072	\$0.0075
Zone 2	\$0.0275	\$0.0283	\$0.0292	\$0.0300	\$0.0310	\$0.0319	\$0.0328
Zone 3	\$0.0375	\$0.0386	\$0.0398	\$0.0410	\$0.0422	\$0.0435	\$0.0448
Lot Rate Tax Exempt:	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7
Zone 1	\$0.0000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
Zone 2	\$0.0786	\$0.081	\$0.083	\$0.086	\$0.088	\$0.091	\$0.094
Zone 3	\$0.1260	\$0.130	\$0.134	\$0.138	\$0.142	\$0.146	\$0.150
Built Square Footage Tax Exempt:	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7
Zone 1	\$0.0000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
Zone 2	\$0.0393	\$0.040	\$0.042	\$0.043	\$0.044	\$0.046	\$0.047
Zone 3	\$0.0632	\$0.065	\$0.067	\$0.069	\$0.071	\$0.073	\$0.075

APPENDIX 3 – PARCEL ASSESSMENT CALCULATIONS

Map Key	Assessor's Parcel Number	Zone	Assessable Lot Size	Lot Rate	Lot Assessment	Assessable Built Square Footage	Built Square Footage Rate	Building Assessment	Total Assessment	Exemption
1	46605606	1	13504	0.025	\$337.60	2364	0.0125	\$29.55	\$367.15	
2	46605607	1	9148	0.025	\$228.70	0	0.0125	\$0.00	\$228.70	
3	46605608	1	4792	0.025	\$119.80	1992	0.0125	\$24.90	\$144.70	
4	46605618	1	17424	0.025	\$435.60	5322	0.0125	\$66.53	\$502.13	
5	46606444T	1	277477	0.025	\$6,936.93	206000	0.0125	\$2,575.00	\$9,511.93	
6	46608204	1	18750	0.025	\$468.75	16575	0.0125	\$207.19	\$675.94	
7	46608205	1	22651	0.025	\$566.28	6616	0.0125	\$82.70	\$648.98	
8	46608401T	1	128066	0.025	\$3,201.65	75522	0.0125	\$944.03	\$4,145.68	
9	46609114T	1	128502	0.025	\$3,212.55	0	0.0125	\$0.00	\$3,212.55	
10	46609201T	1	128066	0.025	\$3,201.65	89700	0.0125	\$1,121.25	\$4,322.90	
11	46609301T	1	10890	0.025	\$272.25	0	0.0125	\$0.00	\$272.25	
12	46609305T	1	109336	0.025	\$2,733.40	0	0.0125	\$0.00	\$2,733.40	
13	46609401T	1	79897	0.025	\$1,997.43	82716	0.0125	\$1,033.95	\$3,031.38	
14	46609409	1T	48000	0.005	\$240.00	0	0.0025	\$0.00	\$240.00	
15	46611303	1	22651	0.025	\$566.28	7960	0.0125	\$99.50	\$665.78	
16	46611306	1	12197	0.025	\$304.93	5920	0.0125	\$74.00	\$378.93	
17	46611307	1	22651	0.025	\$566.28	22250	0.0125	\$278.13	\$844.40	
18	46611308	1	25700	0.025	\$642.50	0	0.0125	\$0.00	\$642.50	
19	46611309	1	37462	0.025	\$936.55	17758	0.0125	\$221.98	\$1,158.53	
20	46611414	1	44867	0.025	\$1,121.68	30000	0.0125	\$375.00	\$1,496.68	
21	46611503	1T	15000	0.005	\$75.00	7576	0.0025	\$18.94	\$93.94	
22	46611509	1	14810	0.025	\$370.25	11673	0.0125	\$145.91	\$516.16	
23	46611510	1	11326	0.025	\$283.15	0	0.0125	\$0.00	\$283.15	
24	46611511	1	7405	0.025	\$185.13	0	0.0125	\$0.00	\$185.13	
25	46611512	1	7405	0.025	\$185.13	3250	0.0125	\$40.63	\$225.75	
26	46611513T	1	22580	0.025	\$564.50	19009	0.0125	\$237.61	\$802.11	
27	46611515	1	18731	0.025	\$468.28	0	0.0125	\$0.00	\$468.28	
28	46611613T	1	119682	0.025	\$2,992.05	406361	0.0125	\$5,079.51	\$8,071.56	
29	46612101T	1	124146	0.025	\$3,103.65	54028	0.0125	\$675.35	\$3,779.00	
30	46612201T	1	23230	0.025	\$580.75	24068	0.0125	\$300.85	\$881.60	
31	46612202T	1	66770	0.025	\$1,669.25	85213	0.0125	\$1,065.16	\$2,734.41	
32	46612203	1	24394	0.025	\$609.85	41540	0.0125	\$519.25	\$1,129.10	
33	46613207	2	7500	0.11	\$825.00	1313	0.055	\$72.22	\$897.22	
34	46613210	2	11326	0.11	\$1,245.86	0	0.055	\$0.00	\$1,245.86	
35	46613211	2	7405	0.11	\$814.55	0	0.055	\$0.00	\$814.55	
36	46613212	2	3920	0.11	\$431.20	1750	0.055	\$96.25	\$527.45	
37	46613213	2	11326	0.11	\$1,245.86	0	0.055	\$0.00	\$1,245.86	
38	46613214	2	18731	0.11	\$2,060.41	9300	0.055	\$511.50	\$2,571.91	

39	46613401	2	7500	0.11	\$825.00	0	0.055	\$0.00	\$825.00	
40	46613402	2	5663	0.11	\$622.93	748	0.055	\$41.14	\$664.07	
41	46613403	2	5663	0.11	\$622.93	2750	0.055	\$151.25	\$774.18	
42	46613404	2	7405	0.11	\$814.55	3000	0.055	\$165.00	\$979.55	
43	46613405	2	11326	0.11	\$1,245.86	0	0.055	\$0.00	\$1,245.86	
44	46613406	2	10454	0.11	\$1,149.94	10500	0.055	\$577.50	\$1,727.44	
45	46613407	2	12197	0.11	\$1,341.67	4597	0.055	\$252.84	\$1,594.51	
46	46614104	2T	46609	0.0786	\$3,663.47	16808	0.0393	\$660.55	\$4,324.02	
47	46614110	2T	22651	0.0786	\$1,780.37	1144	0.0393	\$44.96	\$1,825.33	
48	46614111	2T	6098	0.0786	\$479.30	0	0.0393	\$0.00	\$479.30	
49	46614207	2	11250	0.11	\$1,237.50	1109	0.055	\$61.00	\$1,298.50	
50	46614208	2	7405	0.11	\$814.55	0	0.055	\$0.00	\$814.55	
51	46614209	2T	14810	0.0786	\$1,164.07	10700	0.0393	\$420.51	\$1,584.58	
52	46614212	2T	26136	0.0786	\$2,054.29	16854	0.0393	\$662.36	\$2,716.65	
53	46614301	1	18731	0.025	\$468.28	16601	0.0125	\$207.51	\$675.79	
54	46614302	1	7500	0.025	\$187.50	0	0.0125	\$0.00	\$187.50	
55	46614303	1	7500	0.025	\$187.50	1344	0.0125	\$16.80	\$204.30	
56	46614313	2	10454	0.11	\$1,149.94	7300	0.055	\$401.50	\$1,551.44	
57	46614314	1	26250	0.025	\$656.25	24998	0.0125	\$312.48	\$968.73	
58	46614315	2	49658	0.11	\$5,462.38	22260	0.055	\$1,224.30	\$6,686.68	
59	46614403	2	26136	0.11	\$2,874.96	0	0.055	\$0.00	\$2,874.96	
60	46614408	2	33750	0.11	\$3,712.50	17400	0.055	\$957.00	\$4,669.50	
61	46614509	2	5100	0.11	\$561.00	0	0.055	\$0.00	\$561.00	
62	46614512	2	15000	0.11	\$1,650.00	108917	0.055	\$5,990.44	\$7,640.44	
63	46614513	2	39900	0.11	\$4,389.00	0	0.055	\$0.00	\$4,389.00	
64	46614609	2T	7405	0.0786	\$582.03	9500	0.0393	\$373.35	\$955.38	
65	46614613	2	22651	0.11	\$2,491.61	0	0.055	\$0.00	\$2,491.61	
66	46614614	2T	18731	0.0786	\$1,472.26	7960	0.0393	\$312.83	\$1,785.08	
67	46614615U	2	37500	0.11	\$4,125.00	192171	0.055	\$10,569.41	\$14,694.41	
68	46614616	2T	33541	0.0786	\$2,636.32	33541	0.0393	\$1,318.16	\$3,954.48	
69	46615103	1	7500	0.025	\$187.50	0	0.0125	\$0.00	\$187.50	
70	46615104	1	7500	0.025	\$187.50	0	0.0125	\$0.00	\$187.50	
71	46615105	1	15000	0.025	\$375.00	7500	0.0125	\$93.75	\$468.75	
72	46615106	2	19602	0.11	\$2,156.22	12475	0.055	\$686.13	\$2,842.35	
73	46615107	2	6750	0.11	\$742.50	4253	0.055	\$233.92	\$976.42	
74	46615108	2	7500	0.11	\$825.00	7500	0.055	\$412.50	\$1,237.50	
75	46615109	2	7500	0.11	\$825.00	7694	0.055	\$423.17	\$1,248.17	
76	46615110	2	7950	0.11	\$874.50	7225	0.055	\$397.38	\$1,271.88	
77	46615114	1	40946	0.025	\$1,023.65	5334	0.0125	\$66.68	\$1,090.33	
78	46615201	1	11326	0.025	\$283.15	11250	0.0125	\$140.63	\$423.78	
79	46615202T	1	28314	0.025	\$707.85	0	0.0125	\$0.00	\$707.85	
80	46615203T	1	20038	0.025	\$500.95	66000	0.0125	\$825.00	\$1,325.95	
81	46615210	2	33750	0.11	\$3,712.50	27284	0.055	\$1,500.62	\$5,213.12	
82	46615211	2	26250	0.11	\$2,887.50	20090	0.055	\$1,104.95	\$3,992.45	

83	46615312	2	17875	0.11	\$1,966.25	26961	0.055	\$1,482.86	\$3,449.11
84	46615314	3	24000	0.15	\$3,600.00	22350	0.075	\$1,676.25	\$5,276.25
85	46615315	2	22651	0.11	\$2,491.61	0	0.055	\$0.00	\$2,491.61
86	46615318	3	28750	0.15	\$4,312.50	0	0.075	\$0.00	\$4,312.50
87	46615411	3	10890	0.15	\$1,633.50	29360	0.075	\$2,202.00	\$3,835.50
88	46615412	3	18731	0.15	\$2,809.65	14268	0.075	\$1,070.10	\$3,879.75
89	46615413	3	7405	0.15	\$1,110.75	14000	0.075	\$1,050.00	\$2,160.75
90	46615414	3	11326	0.15	\$1,698.90	19350	0.075	\$1,451.25	\$3,150.15
91	46615419T	2P	37026	0.11	\$4,072.86	63503	0.0275	\$1,746.33	\$5,819.19
92	46615421	2	21780	0.11	\$2,395.80	47040	0.055	\$2,587.20	\$4,983.00
93	46615431	3	11326	0.15	\$1,698.90	0	0.075	\$0.00	\$1,698.90
94	46616001T	1	549404	0.025	\$13,735.10	182516	0.0125	\$2,281.45	\$16,016.55
95	46617111	3	12197	0.15	\$1,829.55	10018	0.075	\$751.35	\$2,580.90
96	46617112	3	12197	0.15	\$1,829.55	24855	0.075	\$1,864.13	\$3,693.68
97	46617113	3	6098	0.15	\$914.70	6840	0.075	\$513.00	\$1,427.70
98	46617114	3	13504	0.15	\$2,025.60	28828	0.075	\$2,162.10	\$4,187.70
99	46617207	3	7950	0.15	\$1,192.50	8342	0.075	\$625.65	\$1,818.15
100	46617208	3	18300	0.15	\$2,745.00	18100	0.075	\$1,357.50	\$4,102.50
101	46617212	3	17424	0.15	\$2,613.60	64256	0.075	\$4,819.20	\$7,432.80
102	46617215	3	6534	0.15	\$980.10	6210	0.075	\$465.75	\$1,445.85
103	46620201	2T	20550	0.0786	\$1,615.23	18334	0.0393	\$720.53	\$2,335.76
104	46620202	2T	7405	0.0786	\$582.03	6250	0.0393	\$245.63	\$827.66
105	46620205	2	11326	0.11	\$1,245.86	130558	0.055	\$7,180.69	\$8,426.55
106	46620206	1	11326	0.025	\$283.15	0	0.0125	\$0.00	\$283.15
107	46620221	2	20625	0.11	\$2,268.75	11625	0.055	\$639.38	\$2,908.13
108	46620650T	1	65340	0.025	\$1,633.50	0	0.0125	\$0.00	\$1,633.50
109	46620656T	3	54673	0.15	\$8,200.95	36523	0.075	\$2,739.23	\$10,940.18
110	46621103T	3	14753	0.15	\$2,212.95	112750	0.075	\$8,456.25	\$10,669.20
111	46621104T	3	11112	0.15	\$1,666.80	0	0.075	\$0.00	\$1,666.80
112	46621105	3	3250	0.15	\$487.50	5240	0.075	\$393.00	\$880.50
113	46621106	3	4356	0.15	\$653.40	8500	0.075	\$637.50	\$1,290.90
114	46621112	3	18750	0.15	\$2,812.50	32880	0.075	\$2,466.00	\$5,278.50
115	46621113T	1	20968	0.025	\$524.20	0	0.0125	\$0.00	\$524.20
116	46621117	2T	30056	0.0786	\$2,362.40	127013	0.0393	\$4,991.61	\$7,354.01
117	46621119T	1	2080	0.025	\$52.00	0	0.0125	\$0.00	\$52.00
118	46621120	3	5227	0.15	\$784.05	6022	0.075	\$451.65	\$1,235.70
119	46621201	3	7500	0.15	\$1,125.00	80100	0.075	\$6,007.50	\$7,132.50
120	46621203	3	15000	0.15	\$2,250.00	21595	0.075	\$1,619.63	\$3,869.63
121	46621204	3	12632	0.15	\$1,894.80	65244	0.075	\$4,893.30	\$6,788.10
122	46621212	2	13939	0.11	\$1,533.29	19778	0.055	\$1,087.79	\$2,621.08
123	46621213T	3	10019	0.15	\$1,502.85	0	0.075	\$0.00	\$1,502.85
124	46621216	3	7500	0.15	\$1,125.00	7000	0.075	\$525.00	\$1,650.00
125	46621217	3	7500	0.15	\$1,125.00	7575	0.075	\$568.13	\$1,693.13
126	46621220	2	51401	0.11	\$5,654.11	201360	0.055	\$11,074.80	\$16,728.91

127	46621302	3	8276	0.15	\$1,241.40	18134	0.075	\$1,360.05	\$2,601.45
128	46621303	3	7500	0.15	\$1,125.00	8301	0.075	\$622.58	\$1,747.58
129	46621304	3	3920	0.15	\$588.00	6500	0.075	\$487.50	\$1,075.50
130	46621305	3	7405	0.15	\$1,110.75	11417	0.075	\$856.28	\$1,967.03
131	46621306	3	3920	0.15	\$588.00	3750	0.075	\$281.25	\$869.25
132	46621307	3	15000	0.15	\$2,250.00	54034	0.075	\$4,052.55	\$6,302.55
133	46621324	3	3600	0.15	\$540.00	4000	0.075	\$300.00	\$840.00
134	46621325T	3	10890	0.15	\$1,633.50	0	0.075	\$0.00	\$1,633.50
135	46621330T	1P	34412	0.025	\$860.30	150000	0.0063	\$945.00	\$1,805.30
136	46621332	1T	33977	0.005	\$169.89	25467	0.0025	\$63.67	\$233.55
137	46621333	1T	90515	0.005	\$452.58	76785	0.0025	\$191.96	\$644.54
138	46621334	1T	60208	0.005	\$301.04	0	0.0025	\$0.00	\$301.04
139	46621401	1	22651	0.025	\$566.28	111886	0.0125	\$1,398.58	\$1,964.85
140	46621417T	2	59242	0.11	\$6,516.62	0	0.055	\$0.00	\$6,516.62
141	46621520T	2	122404	0.11	\$13,464.44	0	0.055	\$0.00	\$13,464.44
142	46624003	2	18886	0.11	\$2,077.46	130358	0.055	\$7,169.69	\$9,247.15
143	46624008	2	31800	0.11	\$3,498.00	46007	0.055	\$2,530.39	\$6,028.39
144	46625008T	2	50094	0.11	\$5,510.34	145729	0.055	\$8,015.10	\$13,525.44
145	46626001	3	5663	0.15	\$849.45	7020	0.075	\$526.50	\$1,375.95
145	46626002	3	0	0.15	\$0.00	7020	0.075	\$526.50	\$526.50
145	46626003	3	0	0.15	\$0.00	7020	0.075	\$526.50	\$526.50
148	46627001	3	0	0.15	\$0.00	7564	0.075	\$567.30	\$567.30
148	46627002	3	7500	0.15	\$1,125.00	34215	0.075	\$2,566.13	\$3,691.13
150	46816402	1	7405	0.025	\$185.13	11000	0.0125	\$137.50	\$322.63
151	46816408	1	22651	0.025	\$566.28	8060	0.0125	\$100.75	\$667.03
152	46816409	1	30492	0.025	\$762.30	19900	0.0125	\$248.75	\$1,011.05
153	46816502	1	55321	0.025	\$1,383.03	35796	0.0125	\$447.45	\$1,830.48
154	46816702T	1	3485	0.025	\$87.13	0	0.0125	\$0.00	\$87.13
155	46816703T	1	3485	0.025	\$87.13	0	0.0125	\$0.00	\$87.13
156	46816704T	1	26572	0.025	\$664.30	0	0.0125	\$0.00	\$664.30
157	46816705T	1	28750	0.025	\$718.75	23133	0.0125	\$289.16	\$1,007.91
158	46818145T	1	132422	0.025	\$3,310.55	382480	0.0125	\$4,781.00	\$8,091.55
159	46818206T	1	1307	0.025	\$32.68	0	0.0125	\$0.00	\$32.68
160	46818219	1	32300	0.025	\$807.50	56024	0.0125	\$700.30	\$1,507.80
161	46818222	1	50560	0.025	\$1,264.00	0	0.0125	\$0.00	\$1,264.00
162	46818229T	1	26572	0.025	\$664.30	0	0.0125	\$0.00	\$664.30
163	46818318U	1T	129373	0.005	\$646.87	67090	0.0025	\$167.73	\$814.59
164	46818419	1	34330	0.025	\$858.25	38632	0.0125	\$482.90	\$1,341.15
165	46818430	1	23958	0.025	\$598.95	19250	0.0125	\$240.63	\$839.58
166	46818437	1	18295	0.025	\$457.38	0	0.0125	\$0.00	\$457.38
167	46818438	1	27333	0.025	\$683.33	86648	0.0125	\$1,083.10	\$1,766.43
168	46818439	1	33750	0.025	\$843.75	168750	0.0125	\$2,109.38	\$2,953.13
169	46818516	1	34412	0.025	\$860.30	38632	0.0125	\$482.90	\$1,343.20
170	46818518	1	25265	0.025	\$631.63	0	0.0125	\$0.00	\$631.63

171	46818519	1	30618	0.025	\$765.45	11250	0.0125	\$140.63	\$906.08	
172	46818520	1	25265	0.025	\$631.63	0	0.0125	\$0.00	\$631.63	
173	46819119U	1T	129373	0.005	\$646.87	88748	0.0025	\$221.87	\$868.74	
174	46821103	1	5000	0.025	\$125.00	3650	0.0125	\$45.63	\$170.63	
175	46821104	1	18750	0.025	\$468.75	6750	0.0125	\$84.38	\$553.13	
176	46821114	1	17424	0.025	\$435.60	26529	0.0125	\$331.61	\$767.21	
177	46821115	1	18750	0.025	\$468.75	7228	0.0125	\$90.35	\$559.10	
178	46821116	1	41250	0.025	\$1,031.25	39069	0.0125	\$488.36	\$1,519.61	
179	46821117	1	18750	0.025	\$468.75	7228	0.0125	\$90.35	\$559.10	
180	46821219T	1	95396	0.025	\$2,384.90	162300	0.0125	\$2,028.75	\$4,413.65	
181	46821220T	1	31799	0.025	\$794.98	0	0.0125	\$0.00	\$794.98	
182	46821410T	1	127020	0.025	\$3,175.50	251864	0.0125	\$3,148.30	\$6,323.80	
183	46821527	1	51401	0.025	\$1,285.03	288597	0.0125	\$3,607.46	\$4,892.49	
184	46821528	1	43560	0.025	\$1,089.00	0	0.0125	\$0.00	\$1,089.00	
185	46821529	1	14375	0.025	\$359.38	0	0.0125	\$0.00	\$359.38	
186	46821530	1	19166	0.025	\$479.15	0	0.0125	\$0.00	\$479.15	
187	46821617	1P	116741	0.025	\$2,918.53	164783	0.0063	\$1,038.13	\$3,956.66	
189	46822426	1	181645	0.025	\$4,541.13	213874	0.0125	\$2,673.43	\$7,214.55	
190	46822519	1T	34500	0.005	\$172.50	33538	0.0025	\$83.85	\$256.35	
191	46822520	1	43560	0.025	\$1,089.00	12000	0.0125	\$150.00	\$1,239.00	
192	46825104	1	11326	0.025	\$283.15	30654	0.0125	\$383.18	\$666.33	
193	46825105	2	11326	0.11	\$1,245.86	33750	0.055	\$1,856.25	\$3,102.11	
194	46825109	2	11326	0.11	\$1,245.86	10430	0.055	\$573.65	\$1,819.51	
195	46825110	2	11326	0.11	\$1,245.86	60900	0.055	\$3,349.50	\$4,595.36	
196	46825111	1	26250	0.025	\$656.25	11676	0.0125	\$145.95	\$802.20	
197	46825112	1	13939	0.025	\$348.48	10658	0.0125	\$133.23	\$481.70	
198	46825113	1	8276	0.025	\$206.90	0	0.0125	\$0.00	\$206.90	
199	46825114	2P	26250	0.11	\$2,887.50	25560	0.0275	\$702.90	\$3,590.40	
200	46825202	1	11326	0.025	\$283.15	12709	0.0125	\$158.86	\$442.01	
201	46825204	1	30056	0.025	\$751.40	17486	0.0125	\$218.58	\$969.98	
202	46825207	2	6098	0.11	\$670.78	7600	0.055	\$418.00	\$1,088.78	
203	46825208	2	11294	0.11	\$1,242.34	6154	0.055	\$338.47	\$1,580.81	
204	46825209T	2	11294	0.11	\$1,242.34	11250	0.055	\$618.75	\$1,861.09	
205	46825210	2P	15000	0.11	\$1,650.00	30000	0.0275	\$825.00	\$2,475.00	
206	46825211	1	18731	0.025	\$468.28	0	0.0125	\$0.00	\$468.28	
208	46825301	1	6098	0.025	\$152.45	6000	0.0125	\$75.00	\$227.45	
209	46825309	1	14810	0.025	\$370.25	30000	0.0125	\$375.00	\$745.25	
210	46825311T	1	14810	0.025	\$370.25	0	0.0125	\$0.00	\$370.25	
211	46825315T	1	7405	0.025	\$185.13	0	0.0125	\$0.00	\$185.13	
212	46825316	1	22651	0.025	\$566.28	0	0.0125	\$0.00	\$566.28	
213	46825318	1	18750	0.025	\$468.75	11250	0.0125	\$140.63	\$609.38	
214	46825319	1	34848	0.025	\$871.20	27487	0.0125	\$343.59	\$1,214.79	
215	46825401	2	3920	0.11	\$431.20	0	0.055	\$0.00	\$431.20	
216	46825402	2	18731	0.11	\$2,060.41	0	0.055	\$0.00	\$2,060.41	

217	46825403	2	15246	0.11	\$1,677.06	17554	0.055	\$965.47	\$2,642.53
218	46825405	2	3920	0.11	\$431.20	3309	0.055	\$182.00	\$613.20
219	46825406	2	11326	0.11	\$1,245.86	11168	0.055	\$614.24	\$1,860.10
220	46825407	3	18731	0.15	\$2,809.65	37500	0.075	\$2,812.50	\$5,622.15
221	46825408	3	7405	0.15	\$1,110.75	10116	0.075	\$758.70	\$1,869.45
222	46825409	3	6534	0.15	\$980.10	13100	0.075	\$982.50	\$1,962.60
223	46825410	3	26138	0.15	\$3,920.70	120622	0.075	\$9,046.65	\$12,967.35
224	46825413	2	7405	0.11	\$814.55	4242	0.055	\$233.31	\$1,047.86
225	46825507	3	30056	0.15	\$4,508.40	65000	0.075	\$4,875.00	\$9,383.40
226	46825511T	2P	25265	0.11	\$2,779.15	214292	0.0275	\$5,893.03	\$8,672.18
227	46825513	2	6098	0.11	\$670.78	4511	0.055	\$248.11	\$918.89
228	46825514	2	29060	0.11	\$3,196.60	126653	0.055	\$6,965.92	\$10,162.52
229	46825515T	3	30056	0.15	\$4,508.40	40194	0.075	\$3,014.55	\$7,522.95
230	46825601	1	30056	0.025	\$751.40	41136	0.0125	\$514.20	\$1,265.60
231	46825603	1T	14810	0.005	\$74.05	14940	0.0025	\$37.35	\$111.40
232	46825604	1	7405	0.025	\$185.13	0	0.0125	\$0.00	\$185.13
233	46825605	1	7405	0.025	\$185.13	7500	0.0125	\$93.75	\$278.88
234	46825606	1	7405	0.025	\$185.13	0	0.0125	\$0.00	\$185.13
235	46825607	1	7405	0.025	\$185.13	7500	0.0125	\$93.75	\$278.88
236	46825608	1	11326	0.025	\$283.15	22650	0.0125	\$283.13	\$566.28
237	46825609	1	7405	0.025	\$185.13	9300	0.0125	\$116.25	\$301.38
238	46825610	1P	11326	0.025	\$283.15	4752	0.0063	\$29.94	\$313.09
239	46825611	1	7405	0.025	\$185.13	7500	0.0125	\$93.75	\$278.88
240	46825612	1	7405	0.025	\$185.13	15000	0.0125	\$187.50	\$372.63
241	46826110	1	18731	0.025	\$468.28	1949	0.0125	\$24.36	\$492.64
242	46826111	1	7405	0.025	\$185.13	0	0.0125	\$0.00	\$185.13
243	46826112	1	7405	0.025	\$185.13	2490	0.0125	\$31.13	\$216.25
244	46826114	1	11326	0.025	\$283.15	10900	0.0125	\$136.25	\$419.40
245	46826116	1	7405	0.025	\$185.13	2500	0.0125	\$31.25	\$216.38
246	46826117	1	7405	0.025	\$185.13	0	0.0125	\$0.00	\$185.13
247	46826118	1	60113	0.025	\$1,502.83	12672	0.0125	\$158.40	\$1,661.23
248	46826202	1	6534	0.025	\$163.35	0	0.0125	\$0.00	\$163.35
249	46826203	1	6534	0.025	\$163.35	242	0.0125	\$3.03	\$166.38
250	46826215	1	18731	0.025	\$468.28	0	0.0125	\$0.00	\$468.28
251	46826220	1	9605	0.025	\$240.13	4616	0.0125	\$57.70	\$297.83
252	46826404	1P	11326	0.025	\$283.15	6700	0.0063	\$42.21	\$325.36
253	46826408	1	3049	0.025	\$76.23	0	0.0125	\$0.00	\$76.23
254	46826409	1	8276	0.025	\$206.90	0	0.0125	\$0.00	\$206.90
255	46826410	1	7405	0.025	\$185.13	0	0.0125	\$0.00	\$185.13
256	46826411	1	10019	0.025	\$250.48	0	0.0125	\$0.00	\$250.48
257	46826412	1	30928	0.025	\$773.20	22442	0.0125	\$280.53	\$1,053.73
258	46826413S	1	26136	0.025	\$653.40	0	0.0125	\$0.00	\$653.40
259	46826414	1	22651	0.025	\$566.28	0	0.0125	\$0.00	\$566.28
260	46826518	1	26136	0.025	\$653.40	2144	0.0125	\$26.80	\$680.20

261	46828101	3	24829	0.15	\$3,724.35	126646	0.075	\$9,498.45	\$13,222.80
262	46828102	3	7405	0.15	\$1,110.75	5075	0.075	\$380.63	\$1,491.38
263	46828103	3	7841	0.15	\$1,176.15	6900	0.075	\$517.50	\$1,693.65
264	46828104	3	7405	0.15	\$1,110.75	7405	0.075	\$555.38	\$1,666.13
265	46828105	3	11326	0.15	\$1,698.90	15000	0.075	\$1,125.00	\$2,823.90
266	46828205T	3	3920	0.15	\$588.00	4145	0.075	\$310.88	\$898.88
267	46828219	3	14820	0.15	\$2,223.00	15727	0.075	\$1,179.53	\$3,402.53
268	46828221T	3	11325	0.15	\$1,698.75	16200	0.075	\$1,215.00	\$2,913.75
269	46828222T	3	3920	0.15	\$588.00	3100	0.075	\$232.50	\$820.50
270	46828223T	3	26572	0.15	\$3,985.80	0	0.075	\$0.00	\$3,985.80
271	46828303	1	7405	0.025	\$185.13	1250	0.0125	\$15.63	\$200.75
272	46828304	1	22651	0.025	\$566.28	22500	0.0125	\$281.25	\$847.53
273	46828307	1	6970	0.025	\$174.25	6700	0.0125	\$83.75	\$258.00
274	46828310	1	3485	0.025	\$87.13	3400	0.0125	\$42.50	\$129.63
275	46828311	1	3485	0.025	\$87.13	3400	0.0125	\$42.50	\$129.63
276	46828312	1T	13939	0.005	\$69.70	14000	0.0025	\$35.00	\$104.70
277	46828313	1	10454	0.025	\$261.35	3968	0.0125	\$49.60	\$310.95
278	46828314	1	30056	0.025	\$751.40	9518	0.0125	\$118.98	\$870.38
279	46828315	1	17424	0.025	\$435.60	0	0.0125	\$0.00	\$435.60
280	46828441	1	7405	0.025	\$185.13	5760	0.0125	\$72.00	\$257.13
281	46828442	1	8276	0.025	\$206.90	7450	0.0125	\$93.13	\$300.03
282	46828443T	1	137650	0.025	\$3,441.25	0	0.0125	\$0.00	\$3,441.25
283	46828444T	1	216493	0.025	\$5,412.33	74550	0.0125	\$931.88	\$6,344.20
284	46828445T	1	114563	0.025	\$2,864.08	0	0.0125	\$0.00	\$2,864.08
285	46828601	1	6970	0.025	\$174.25	0	0.0125	\$0.00	\$174.25
286	46828603	1	7500	0.025	\$187.50	7500	0.0125	\$93.75	\$281.25
287	46828604	1	7841	0.025	\$196.03	7841	0.0125	\$98.01	\$294.04
288	46828605T	1	10890	0.025	\$272.25	9694	0.0125	\$121.18	\$393.43
289	46828606	1	18731	0.025	\$468.28	2492	0.0125	\$31.15	\$499.43
290	46828611	1	8000	0.025	\$200.00	7260	0.0125	\$90.75	\$290.75
291	46828612	1	11326	0.025	\$283.15	0	0.0125	\$0.00	\$283.15
292	46829107	1	10454	0.025	\$261.35	3920	0.0125	\$49.00	\$310.35
293	46829108	1P	10454	0.025	\$261.35	5700	0.0063	\$35.91	\$297.26
294	46829109	1P	10454	0.025	\$261.35	10500	0.0063	\$66.15	\$327.50
295	46829110	1	3485	0.025	\$87.13	0	0.0125	\$0.00	\$87.13
296	46829111	1	20909	0.025	\$522.73	7000	0.0125	\$87.50	\$610.23
297	46829113T	1	26136	0.025	\$653.40	18434	0.0125	\$230.43	\$883.83
298	46829115	1	11326	0.025	\$283.15	0	0.0125	\$0.00	\$283.15
299	46829116	1	22651	0.025	\$566.28	3150	0.0125	\$39.38	\$605.65
300	46829401	1	15000	0.025	\$375.00	15000	0.0125	\$187.50	\$562.50
301	46829402	1P	7500	0.025	\$187.50	7500	0.0063	\$47.25	\$234.75
302	46829403	1	15000	0.025	\$375.00	15000	0.0125	\$187.50	\$562.50
303	46829404	1	7500	0.025	\$187.50	5000	0.0125	\$62.50	\$250.00
304	46829405	1P	15000	0.025	\$375.00	1342	0.0063	\$8.45	\$383.45

305	46840001T	1P	633362	0.025	\$15,834.05	358410	0.0063	\$2,257.98	\$18,092.03	
306	46821449U	1	0	0.025	\$0.00	0	0.0125	\$0.00	\$0.00	1
307	46821442U	1	0	0.025	\$0.00	0	0.0125	\$0.00	\$0.00	1
308	46821429U	1	0	0.025	\$0.00	0	0.0125	\$0.00	\$0.00	1
309	46816501U	1	0	0.025	\$0.00	0	0.0125	\$0.00	\$0.00	1
310	46821428U	1	0	0.025	\$0.00	0	0.0125	\$0.00	\$0.00	1
311	46625007U	1	0	0.025	\$0.00	0	0.0125	\$0.00	\$0.00	1
312	46821435U	1	0	0.025	\$0.00	0	0.0125	\$0.00	\$0.00	1
313	46855001	1	26	0.025	\$0.65	0	0.0125	\$0.00	\$0.65	
313	46855002T	1	3049	0.025	\$76.23	0	0.0125	\$0.00	\$76.23	
400	46703035ST	1	132422	0.025	\$3,310.55	0	0.0125	\$0.00	\$3,310.55	
401	46504033ST	1	229996	0.025	\$5,749.90	0	0.0125	\$0.00	\$5,749.90	
402	46620114	2	21000	0.11	\$2,310.00	0	0.055	\$0.00	\$2,310.00	
403	46703003S	1	61200	0.025	\$1,530.00	30352	0.0125	\$379.40	\$1,909.40	
404	46620104	2P	11761	0.11	\$1,293.71	7500	0.0275	\$206.25	\$1,499.96	
405	46620116	2T	26250	0.0786	\$2,063.25	17448	0.0393	\$685.71	\$2,748.96	
406	46704023ST	1	23522	0.025	\$588.05	0	0.0125	\$0.00	\$588.05	
407	46704022ST	1	28314	0.025	\$707.85	0	0.0125	\$0.00	\$707.85	
408	46705028S	1	109771	0.025	\$2,744.28	17164	0.0125	\$214.55	\$2,958.83	
409	46614507	2	7500	0.11	\$825.00	8930	0.055	\$491.15	\$1,316.15	
410	46614508	2	15000	0.11	\$1,650.00	0	0.055	\$0.00	\$1,650.00	
411	46703037ST	1	69260	0.025	\$1,731.50	0	0.0125	\$0.00	\$1,731.50	
412	46703034U	1	0	0.025	\$0.00	0	0.0125	\$0.00	\$0.00	1
413	46614514	2	37500	0.11	\$4,125.00	0	0.055	\$0.00	\$4,125.00	
414	46704024S	1	52707	0.025	\$1,317.68	21799	0.0125	\$272.49	\$1,590.16	
415	46704020ST	1	188179	0.025	\$4,704.48	0	0.0125	\$0.00	\$4,704.48	
416	46704025ST	1	53143	0.025	\$1,328.58	0	0.0125	\$0.00	\$1,328.58	
417	46704021U	1	395089	0.025	\$9,877.23	0	0.0125	\$0.00	\$9,877.23	
418	46703036U	1	0	0.025	\$0.00	0	0.0125	\$0.00	\$0.00	1
419	46828607	1	7500	0.025	\$187.50	0	0.0125	\$0.00	\$187.50	
420	46828608	1	26250	0.025	\$656.25	17425	0.0125	\$217.81	\$874.06	
421	46828609	1	7500	0.025	\$187.50	11056	0.0125	\$138.20	\$325.70	
422	46828610	1	7500	0.025	\$187.50	12500	0.0125	\$156.25	\$343.75	
423	46829406	1	60000	0.025	\$1,500.00	30000	0.0125	\$375.00	\$1,875.00	
			10349619		\$456,896.62	8757106		\$260,890.26	\$717,786.88	

1 = Utility / Right of Way Parcels that would yield no benefit

Zone number with a T means tax exempt, with a P means Parking

APPENDIX 4 - MAP

