
File ID: 2024-00729

4/2/2024

Public Hearing Item 12.

Public Hearing and (Pass for Publication) Ordinance on Renewal of the River District Property and Business Improvement District No. 2024-02

File ID: 2024-00729

Location: District 4, Represented by Councilmember Valenzuela

Recommendation: 1) Conduct a public hearing and upon conclusion, pass a **Motion** approving the proposed assessment and proposed activities and improvements for the River District Property and Business Improvement District (District) renewal, and directing the City Clerk to: a) tabulate the assessment ballots submitted and not withdrawn before the hearing is closed; and b) bring back the matter as a consent item on April 9, 2024, with the tabulation results, for Council's adoption of the District renewal; 2) pass for publication an **Ordinance** to renew the River District Property and Business Improvement District No. 2024-02; and 3) bypass the Law and Legislation Committee for review of the renewal ordinance.

Contact: Susanne Tam, Development Project Manager, stam@cityofsacramento.org, (916) 808-7535; Sheri Smith, Special Districts Manager, ssmith@cityofsacramento.org, (916) 808-7204, Department of Finance

Presenter: Susanne Tam, Development Project Manager, stam@cityofsacramento.org, (916) 808-7535, Department of Finance

Attachments:

- 1-Description/Analysis
- 2-Schedule of Proceedings
- 3-Proposed Assessment and Improvements
- 4-District Map
- 5-Renewal Ordinance
- 6-Exhibit A: Management District Plan
- 7-Exhibit B: District Budget and Parcel Assessment

Description/Analysis

Issue Detail: The River District Property and Business Improvement District (District) is a benefit assessment district intended to improve the River District area, shown on Attachment 4. The current District is set to expire on December 31, 2024, so the property owners within the District have proposed to renew the District for a new ten-year term. The District will provide safety and maintenance, planning, advocacy and communications services and activities over and above those

provided by the City. Property owners representing 55% of the affected parcels within the District submitted petitions to the City requesting renewal of the District for a ten-year term that would run through December 31, 2034.

On February 13, 2024, Council adopted a Resolution of Intention (Resolution No. 2024-044), directing staff to mail assessment ballots and notices of public hearing to the owners of real property within the proposed District and setting April 2, 2024, as the date for a public hearing on the proposed District and assessment. Public Hearing notices were mailed to all affected property owners on February 15, 2024.

At the conclusion of the hearing, staff recommends that Council approve the proposed assessment and proposed activities and improvements shown as Attachment 3, and direct the City Clerk to tabulate the assessment ballots submitted and not withdrawn to determine whether there is a majority protest against the assessment (i.e., a majority protest exists if the assessment ballots submitted, and not withdrawn, in opposition to the proposed assessment exceed the assessment ballots submitted, and not withdrawn, in its favor, weighting those assessment ballots by the amount of the proposed assessment to be imposed upon the identified parcel for which each assessment ballot was submitted). Staff will report the results of the tabulation at the Council meeting on April 9, 2024. If there is no majority protest from ballots submitted and not withdrawn, staff will recommend that the Council adopt a resolution, declaring the results of the ballot proceeding and renewing the District for a new ten-year term.

In addition, staff is bringing forward an uncodified ordinance (Attachment 5) to renew the District because, if passed, the Taxpayer Protection and Government Accountability Act (which is on the ballot for this November) requires an ordinance for adoption of all such assessments dating back to 2022.

Policy Considerations: The recommended actions in this report are in accordance with the California Property and Business Improvement District (PBID) Law of 1994 (California Streets and Highways Code section 36600 et seq.) and City Code Chapter 3.44.

Economic Impacts: Not applicable.

Environmental Considerations: Renewal of the District creates a funding mechanism for maintenance and other services and does not have a significant impact on the environment. Accordingly, renewal of the District does not in itself constitute a project under CEQA and is therefore exempt from review pursuant to CEQA Guidelines section 15378(b)(4).

Sustainability: Not applicable.

Commission/Committee Action: Staff is recommending that Council bypass the Law and

Legislative Committee for review of the District renewal ordinance. The renewal ordinance is uncodified and is being brought forward because of the proposed Taxpayer Protection and Government Accountability Act, which is on the ballot for November 2024.

Rationale for Recommendation: The public hearing is a required step in the renewal process and its completion will allow the District renewal proceedings to continue. District improvements and activities will enhance advocacy, maintenance and safety services above what the City currently provides. This includes focused security patrols, litter abatement, advocacy for capital improvement projects, and other activities to convey a positive image to the area, resulting in increased economic activity and revenue.

The River District PBID Owners Association (Association), which is a nonprofit entity that serves as the governing body of the District, serves as a key partner to the City's economic development efforts, particularly in the area of enhancing a clean and safe environment, addressing code enforcement issues and providing advocacy for the District. In addition, the Association has the potential to serve as a critical partner in identifying both business needs and opportunities, as it will in many instances be the first entity contacted by local businesses.

Financial Considerations: Financing is provided by the levy of assessments upon properties that benefit from the improvements and activities provided. There are approximately 530 assessed parcels in the PBID service area. The total District assessment budget for the first year of the renewal will be approximately \$751,570. If the District is renewed, the City will continue to participate as a property owner. City-owned property will have a total first year annual assessment of approximately \$115,123. Funding for the City property assessment will be supported by the City's general fund. Future assessment rates will be subject to an increase of no more than 5% annually and are based on the actual annual increase in costs.

Local Business Enterprise (LBE): Not applicable.

**SCHEDULE OF PROCEEDINGS
RIVER DISTRICT
PROPERTY AND BUSINESS IMPROVEMENT DISTRICT #2024-02**

| | |
|----------------------|--|
| November 14, 2023 | City Council - Authorization of City Manager Signature to Vote for City-Owned Property Inclusion in Renewal |
| December 6, 2023 | Petition Drive Kick-off |
| February 13, 2024 | City Council Resolution of Intention to Renew |
| April 2, 2024 | City Council <ul style="list-style-type: none">• Public Hearing on Renewal of the River District PBID• Pass for Publication Ordinance Renewing the River District PBID |
| April 9, 2024 | City Council <ul style="list-style-type: none">• Ballot Results for Renewal• Adopt Resolution of Renewal• Adopt Ordinance Renewing the River District PBID |
| August 1, 2024 | Assessment Roll to County |

ATTACHMENT 3

Proposed Assessment Rate & Activities & Improvements

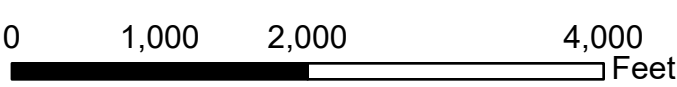
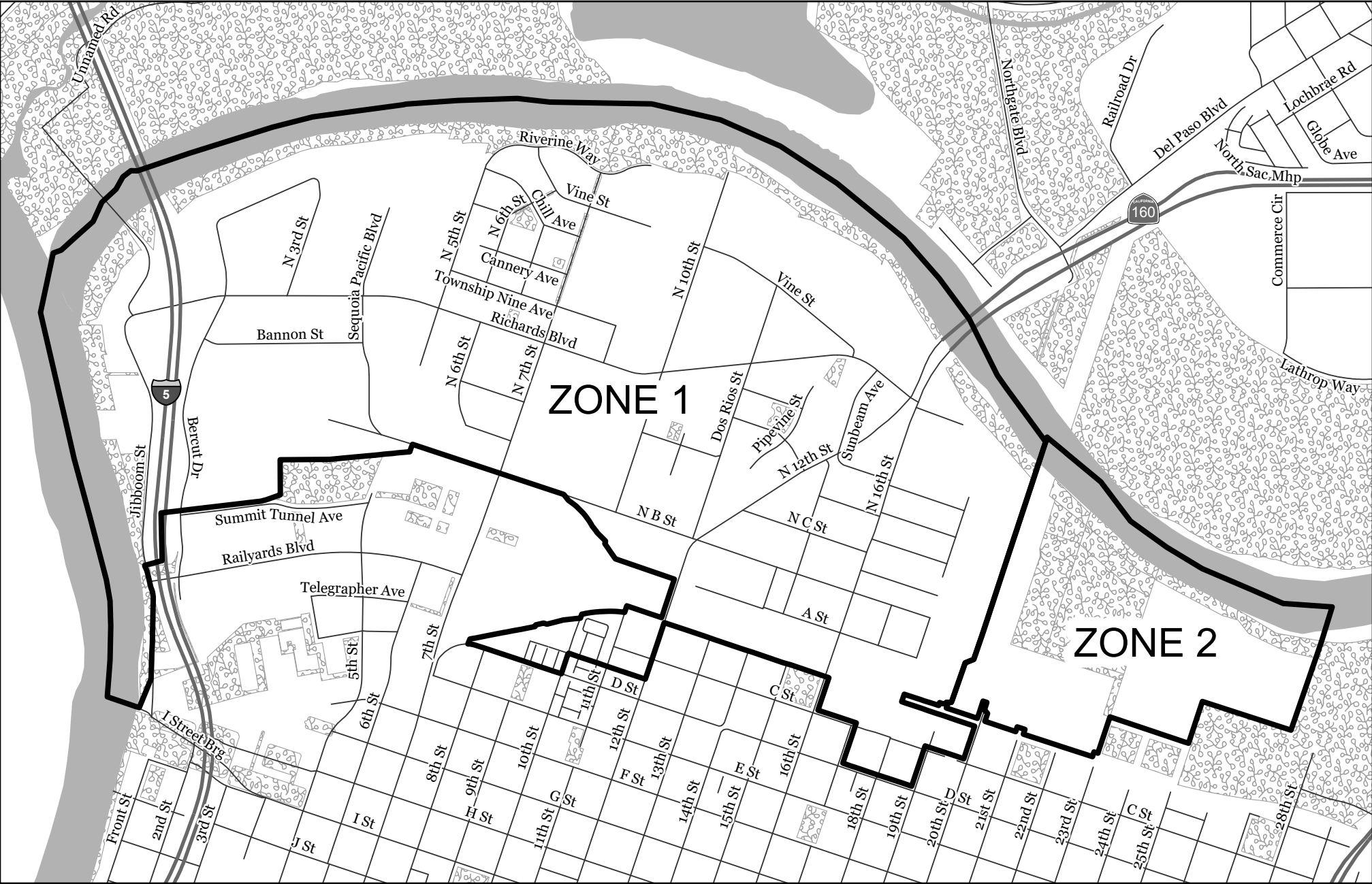
Purpose: The purpose of the River District PBID is to provide activities and improvements which constitute and convey a special benefit to assessed parcels. The River District PBID will provide improvements and services intended to make the District safer, cleaner, and aid in the attraction of new jobs, businesses, and development projects for properties in the District, include the following: but are not limited to, the following: (1) daily private security patrols, (2) litter abatement, (3) on-call graffiti removal, (4) public right-of-way weed abatement, (5) advocate for public improvement projects, and (6) banners, lighting, and other entryway enhancements.

Budget: The River District PBID annual assessment budget for the initial year of its ten (10) year renewal term is anticipated to be \$751,570. The annual budget will be subject to an increase in assessment rates up to, but no more than, five percent (5%) per year. The assessment funds will be supplemented by non-assessment funds (such as grants and event income), so that the total budget for the initial renewal year is estimated at \$782,497.

Cost: The assessment rate (cost to the parcel owner) for parcels that do not have condominiums is based on lot size per acreage. The initial annual rate to each parcel is shown in the table below. Residential condominiums will be assessed based on the total lot size per acreage divided by the number of units on the parcel; commercial condominiums will be assessed based on the portion of the lot size the commercial condominium occupies. Assessment rates may be subject to an increase of no more than five percent (5%) per year. Parcels zoned exclusively for single-family residential purposes shall not be assessed. The single-family residential parcels are on the perimeter of the district and do not receive any services.

| Assessment Rate Zone 1 | Assessment Rate Zone 2 |
|---------------------------|---------------------------|
| \$1,018.06 per acre | \$244.33 per acre |

The River District Property and Business Improvement District No. 2024-02



ORDINANCE NO.

Adopted by the Sacramento City Council

Ordinance Renewing River District Property and Business Improvement District No. 2024-02

BE IT ENACTED BY THE COUNCIL OF THE CITY OF SACRAMENTO:

- SECTION 1. The River District Property and Business Improvement District No. 2024-02 (District) was initially established in 1999 under the Property and Business Improvement District Law of 1994 (California Streets and Highways Code section 36600 et seq.) (referred to as the "PBID Law") by City Council as the Capitol Station Property and Business Improvement District. The District was renamed and renewed for a ten-year term in 2014, which will expire on December 31, 2024.
- SECTION 2. The property owners within the boundaries of the District have submitted petitions to the City to renew the District for a ten-year term running from January 1, 2025 through December 31, 2034. Included with the petitions was a summary of the Management District Plan (MDP) that describes the proposed assessment to be levied on properties within the District to pay for the improvements and activities specified in the MDP. Accordingly, renewal of the District by the City Council is sought in accordance with Streets and Highways Code sections 36630 and 36660.
- SECTION 3. During the public hearing on April 2, 2024, Council: (1) heard all protests against the proposed assessment from property owners within the District; and (2) accepted testimony from all interested persons, whether or not they own property within the District.
- SECTION 4. The proposed improvements and activities for the District, which constitute a special benefit, include the following: (1) daily private security patrols, (2) litter abatement, (3) on-call graffiti removal, (4) public right-of-way weed abatement, (5) advocacy for public improvement projects, and (6) banners, lighting, and other entryway enhancements. The proposed improvements and activities are intended to make the District safer, cleaner, and aid in the attraction of new jobs, businesses, and development projects for properties in the District. All improvements and activities are defined within the MDP. The MDP is attached hereto as Exhibit A and is on file with the Infrastructure Finance Division of the Department of Finance, designated by the City Clerk to be repository of documents associated with special districts.

- SECTION 5. The total amount of the proposed assessments for the first year of the District's renewal term is approximately \$751,570. Future assessment rates will be subject to an increase of up to 5% annually and no more than the actual annual increase in costs. Exhibit B, attached hereto and incorporated herein, includes a breakdown of the assessment per parcel.
- SECTION 6. The assessments for the renewed District will be levied on property within the District.
- SECTION 7. Bonds will not be issued for the District.
- SECTION 8. A description of the exterior boundaries of the proposed District is contained in the MDP, attached hereto and incorporated herein.
- SECTION 9. The property owners who signed the petitions collectively will pay more than 50% of the proposed assessments. Accordingly, on February 13, 2024, City Council adopted Resolution No. 2024-0044 entitled "Resolution of Intention to Renew the River District Property and Business Improvement District No. 2024-02" (Resolution of Intention).
- SECTION 10. On February 15, 2024, the City Clerk mailed to each property owner of record of each parcel within the District's boundaries a notice concerning the public hearing on the renewal of the District and the proposed assessments, pursuant to Streets and Highways Code section 36623, Government Code section 53753, and City Code Chapter 3.44. Each notice included the information about the assessment and the ballot procedure. A public hearing on renewal of the District was held on April 2, 2024 at 5:00 pm in the City Council chambers, New City Hall, 915 "I" Street (first floor), Sacramento, California.
- SECTION 11. During the public hearing on April 2, 2024, the City Council heard and received all objections and protests to the renewal of the District and the proposed assessment. The City Clerk has received, been given custody of, and tabulated the assessment ballots returned and not withdrawn by the owners of property located within the District. The Clerk's Certificate of Ballot Procedure Results for the Mailed-Ballot, Property Owner Majority Protest Proceeding indicates that, of the assessment ballots signed and returned to the City Clerk, and not withdrawn, prior to the close of the public hearing on April 2, 2024, and weighting the ballots for each property according to the proportional assessment obligation of each property, **TBA** % of the assessment ballots were in favor of the renewal of the District and levy of the assessments proposed, and **TBA** % were opposed. Thus, the number of assessment ballots submitted and not withdrawn in opposition to the proposed assessment did not exceed the number of ballots submitted

and not withdrawn in favor of the proposed assessment. Therefore, a majority protest against the proposed assessment does not exist.

SECTION 12. Properties within the District will be subject to any amendments to the PBID Law.

SECTION 13. The improvements and activities to be conferred on properties in the District will be funded by the levy of the assessments. The revenue from the levy of assessments shall not be used: to provide activities that directly benefit properties outside the District; to provide improvements or activities outside the District; or for any purpose other than the purposes specified in this ordinance, the Resolution of Intention, the Resolution of Renewal, and the MDP. Notwithstanding the foregoing, improvements and activities that must be provided outside the District boundaries to create a specific benefit to the assessed businesses may be provided, but shall be limited to marketing or signage pointing to the District.

SECTION 14. The properties within the boundaries of the District will be benefited by the improvements and activities to be funded by the proposed assessments and property within the District will receive a special benefit.

SECTION 15. The MDP for the District quantifies the amount of special benefit conferred on the properties within the District as 97.64% of the improvements and activities provided in the District, with 2.7% of the improvements and activities constituting a general benefit to those outside of the District. The total amount of all special benefits to be conferred on the properties in the District for Fiscal Year 2024/25 is \$751,570.

SECTION 16. The Resolution of Intention stated the City Council's finding that the MDP satisfied all requirements of Streets and Highways Code section 36622. The City Council hereby approves the MDP (which includes the Engineer's Report) on the proposal to levy an annual assessment on properties within the District.

SECTION 17. The City Council hereby renews the District for a ten-year term beginning January 1, 2025, with an expiration date of December 31, 2034, for the area generally shown in the attached MDP in Exhibit A.

- SECTION 18. The City Council hereby confirms the assessment diagram and assessment roll to be recorded along with a notice in the Sacramento County Recorder's Office pursuant to Streets and Highways Code section 36627 following adoption of the resolution of renewal, and the City Council levies the assessments detailed in the MDP on the properties within the District to fund the improvements and activities described in the MDP. In accordance with Streets and Highways Code section 36631 and the MDP, the assessments to fund the improvements and activities for the District will be collected at the same time and in the same manner as ad valorem property taxes and will have the same lien priorities and penalties for delinquent payment.
- SECTION 19. The City Council hereby approves the Fiscal Year 2024/25 annual budget and parcel assessments for the District as set forth in Exhibit B attached hereto and incorporated herein.
- SECTION 20. The City Manager or City Manager's designee is hereby directed to take all necessary actions to complete the renewal of the District and levy the assessments.
- SECTION 21. The City Clerk is directed to record, in the Sacramento County Recorder's Office, a notice and assessment diagram as required by Streets and Highways Code section 36627.
- SECTION 22. Upon any inconsistency between this Ordinance and the Resolution of Renewal, the Resolution of Renewal shall govern.

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Exhibit A: Management District Plan

Exhibit B: District Budget and Parcel Assessment

2025-2034

**THE RIVER DISTRICT PROPERTY AND BUSINESS
IMPROVEMENT DISTRICT
MANAGEMENT DISTRICT PLAN
AND ENGINEER'S REPORT**

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

December 5, 2023

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I. OVERVIEW

The River District Property and Business Improvement District (District) is a benefit assessment district whose main goal is to provide maintenance and activities which constitute and convey a special benefit to assessed parcels. This approach has been used successfully in other cities throughout the country to provide special benefits to property owners, namely increased sales, attraction of new tenants, and increased occupancies. Formerly known as the Capitol Station District, the District was initially created in 1999, and subsequently renewed for a ten (10) year term in 2004, and again for another ten (10) year term in 2014. The District is nearing the end of the current term, which is set to expire in 2024. Property owners now wish to renew the District for another ten (10) year term. The renewed District will continue to provide services above and beyond those furnished by the City of Sacramento, for the direct benefit of assessed parcels. As required by state law, property owners have created this Management District Plan (Plan) to renew the District.

Location: The District's approximate boundaries are the American River on the north, the Sacramento River on the west, the Union Pacific rail berm and C/D Streets on the south, and 27th Street on the east. The District has been divided into two benefit zones to reflect the varying needs of assessed parcels. Zone 1 includes the majority of the District, from the Sacramento River on the west to the 20th Street rail lines on the east. Zone 2 includes parcels east of the 20th Street rail lines and north of the Union Pacific Railroad mainline tracks. A detailed map can be found in Section IV.

Purpose: The purpose of the District is to provide activities which constitute and convey a special benefit to assessed parcels. The District will provide safety & maintenance (these activities may include but are not limited to providing daily private security patrols, regular liaison with the Sacramento Police Department, litter abatement, on-call graffiti removal, occasional public right-of-way weed abatement, and services provided by the Public Space Team in Zone 1), and planning, advocacy, & communications (these activities may include but are not limited to advocating to advance the design and implementation new roadways, transit, utility, and streetscape projects, working with developers to execute projects in the district, and providing banners, lighting, community meetings to discuss district news, newsletters, and the Annual Meeting) directly only to assessed parcels within its boundaries.

Budget: The District annual assessment budget for the initial year of its ten (10) year operation is anticipated to be \$751,570.14. The annual assessment budget may be subject to an increase in assessment rates of no more than five percent (5%) per year. The assessment funds will be supplemented by non-assessment funds (such as grants and event income), so that the total budget for the initial year is estimated at

\$782,497.45. Further detail on the separation of special and general benefit is provided in Section VIII of this Plan.

Cost: The assessment rate (cost to the parcel owner) for parcels that do not have condominiums is based on lot size per acreage. The initial annual rate to each parcel is shown in the table below. Residential condominiums will be assessed based on the total lot size per acreage divided by the number of units on the parcel; commercial condominiums will be assessed based on the portion of the lot size the commercial condominium occupies. Assessment rates may be subject to an increase of no more than five percent (5%) per year. Parcels zoned exclusively for single-family residential purposes shall not be assessed. The single family residential parcels are on the perimeter of the district and do not receive any services. Further detail on the assessment and parcel types within the District may be found in the Engineers Report included as Section VIII of this Plan.

| Assessment Rate Zone 1 | Assessment Rate Zone 2 |
|---------------------------|---------------------------|
| \$1,018.06 per acre | \$244.33 per acre |

Renewal: District renewal requires submittal of petitions from property owners representing more than 50% of the total assessment. The “Right to Vote on Taxes Act” (also known as Proposition 218) requires a ballot vote in which more than 50% of the ballots received, weighted by assessment, be in support of the District.

Duration: The District will have a ten (10)-year-life beginning January 1, 2025, or as soon as possible thereafter, and will end in ten (10) years on December 31, 2034. Near the end of the term, the petition, ballot, and City Council hearing process must be repeated for the District to be renewed.

Management: The Capitol Station District Association dba The River District (RD) will continue to serve as the Owners’ Association for the District.

II. BACKGROUND

The International Downtown Association estimates that more than 2,500 Property and Business Improvement Districts (PBIDs) currently operate throughout North America. 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. These maintenance and activities are concentrated within a distinct geographic area and are funded by a special parcel 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 District 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 2 of this document.

III. ACCOMPLISHMENTS

The District was originally formed in 1999 at the request of property owners, in response to concerns about blighted conditions, crime and nuisance behavior, a lack of economic growth, and perceived indifference by government agencies. After its first successful five-year term, about which owners expressed a high degree of satisfaction, the District was renewed for a ten-year term in 2004 and was subsequently renewed again for another ten (10) year term in 2014. That term will end on December 31, 2024.

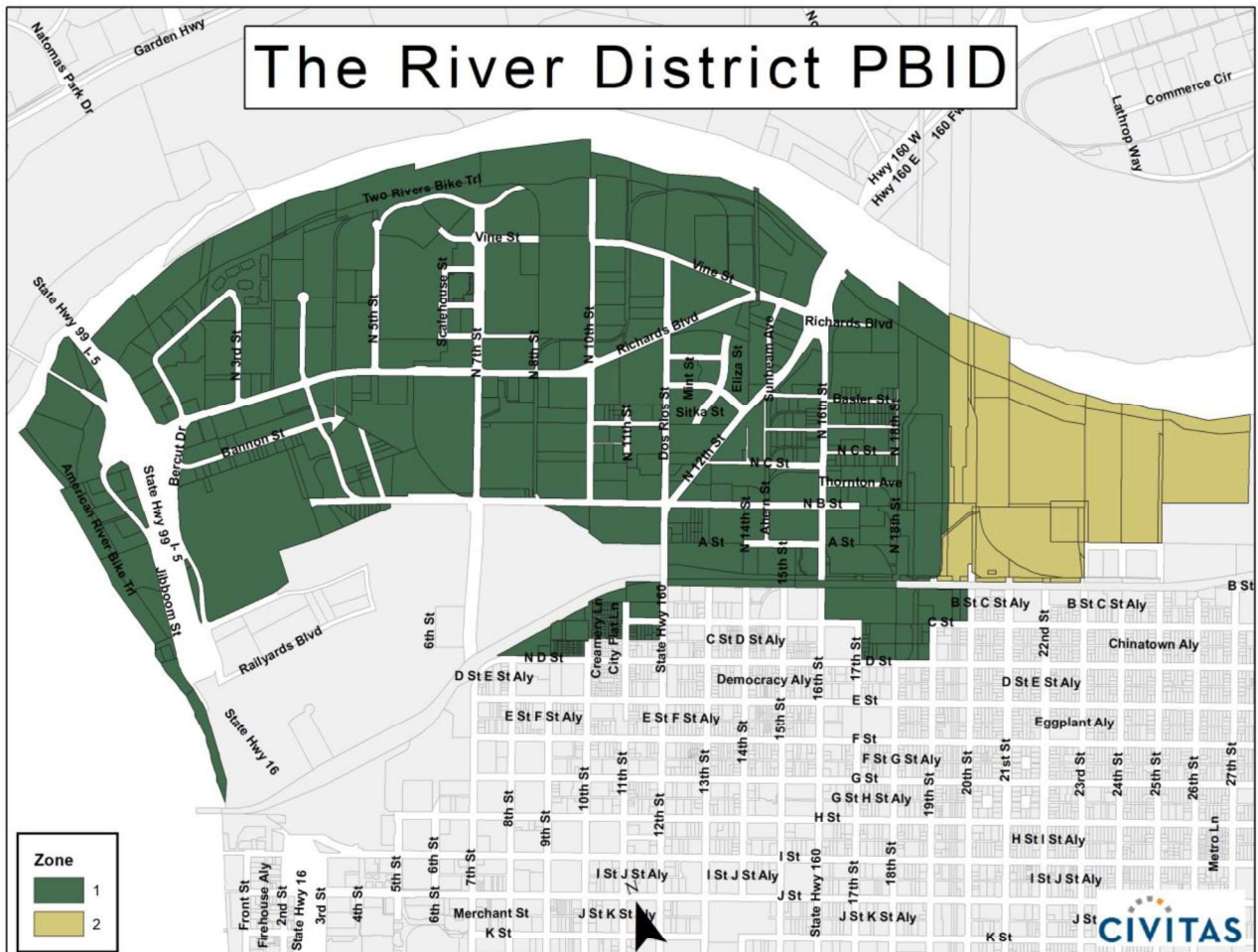
Over its twenty-five-year life, the District has implemented numerous programs and projects that have specially benefitted assessed parcels, including:

- Addressed over 77,000 public safety nuisance issues;
- Removed over 22,500 abandoned items, such as furniture, paint, and tires;
- Removed more than 967 tons of litter (over 50,000 pounds per year);
- Launched an organizational rebrand, including a River District website, social media channels and marketing videos;
- Conducted promotions, including banners, brochures, a special section in Comstock's magazine, and the annual Rio Velo Festival;
- Implemented public art installations in the new River District Park, the Hanami Line at Matsui Waterfront Park, and the "Metamorphosis Public Art Project," including murals and sculptures;
- Provided a staff member to represent the District's needs on committees and task forces, including the 2009 Mayor's Homeless Task Force, the Sacramento Steps Forward Continuum of Care Advisory Board, the Sacramento District Attorney's Community Relations Council, and the Downtown Sacramento Revitalization Corporation;
- Worked closely with the City and other public agencies on major development projects, including Township 9, Green Line light rail, SMUD Museum of Science and Curiosity, Confluence underpass LED light installation, Mirasol Village, Grower's District, and the Richards Boulevard Office Complex;
- Worked with private entities and the City on economic development projects and investment, including the Greyhound bus station, California Lottery and Highway Patrol headquarters, McDonald's remodel; Mirasol Village Community Garden, Sacramento Inclusive Economic Development Corporation (IEDC), the River District Strategic Plan and Vision, the Alchemist Public Market, and Track 281 Apartments;
- Attracted more than thirty new businesses, including Restaurant Depot, MatriScope, Falling Prices, Maya Traditional Mexican Cuisine, Touchstone Brewing Co., Two Rivers Wellness, Synectics, and ExtraSpace Storage;
- Established a work program that provided job training and life skills for individuals who had experienced homelessness in the River District.

IV. BOUNDARIES

The District's approximate boundaries are the American River on the north, the Sacramento River on the west, the Union Pacific rail berm and C/D Streets on the south, and 27th Street on the east. The District has been divided into two benefit zones to reflect the varying needs of assessed parcels. Zone 1 includes the majority of the District, from the Sacramento River on the west to the 20th Street rail lines on the east. Zone 2 includes parcels east of the 20th Street rail lines and north of the Union Pacific Railroad mainline tracks.

The service area includes approximately 647 properties, of which 530 are assessed. There are approximately 176 owners of assessed parcels. The District boundary is illustrated by the map below. A larger map is available on request by calling (916)437-4300 or (800)999-7781.



V. SERVICE PLAN & BUDGET

A. Renewal

Property and business owners in the District had 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. As a result of the need for services the District was formed in 1999 and subsequently renewed, and property owners now wish to renew the District for another term.

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, and an analysis of current property conditions and needs were all conducted. The primary needs identified were safety & maintenance, and planning, advocacy, and communications. To meet those needs, the District will continue to provide safety & maintenance, and planning, advocacy, and communications to assessed parcels within its boundaries.

B. Maintenance and Activities

The District will provide supplemental maintenance and activities that are above and beyond those provided by the City and other government agencies. None of the services to be provided by the District are provided directly by the City or other government agencies. Each and every service is unique to the District, thus the benefits provided are particular and distinct to each assessed parcel.

1. Safety & Maintenance

This portion of the budget may include but is not limited to providing daily private security patrols, regular liaison with the Sacramento Police Department, litter abatement, on-call graffiti removal, occasional public right-of-way weed abatement and advocacy/planning efforts in Zone 1. In addition the River District Public Space Team will mitigate the impact of street disorder and keep the public areas such as streets, sidewalks, bike lanes, and parks free of stains, litter, graffiti and bad odors making the entire Zone 1 areas a more desirable place for businesses, residents, employees, and customers.

2. Planning, Advocacy, & Communications

The District will facilitate a strong and organized voice to represent and convey a positive image of the assessed parcels. This program will advocate to advance the design and implementation of new roadway, transit, utility, and streetscape projects and advocate for open space, amenities, and other capital improvement projects which specially benefit assessed parcels. These activities will aid in the attraction of new businesses, jobs, volunteers for non-profits, employees, development projects, and business/office retention. Planning, advocacy, and

communications will be provided to assessed parcels in both zones and may include, but is not limited to, the following services:

- Assisting, and working with developers to execute projects to promote and improve the look and feel of the District;
- Banners, lighting, entryway enhancements, and similar small-scale projects to enhance the image of the District;
- Programs to foster a positive identity to market new development and encourage business owners to choose the District for commerce;
- Advocacy programs dedicated to providing unified attention, communication and responsiveness throughout the District; and
- Providing a unified voice to represent the District's best interests at local government agencies.

3. Administration & Reserve

Administration, with guidance from the Board of Directors, will provide for the day-to-day operation of the District programs. Administration costs may include rent, insurance, legal and accounting costs, administrative staff, and similar items. The budget also includes a prudent fiscal reserve. Changes in parcel data, increasing service costs, delinquencies, and other issues may change the revenue and expenses. In order to buffer the organization for unexpected changes in revenue, and allow the District to fund other program expenses or renewal costs, the reserve is included as a budget item. If at the end of the District there are reserved funds remaining and property owners wish to renew, those funds could be used for the cost of renewing the District. The administration and reserve is proportionally allocated between both zones.

C. Annual Assessment Budget

A projected ten (10)-year budget for the District is provided below. The overall assessment budget shall remain consistent with this Plan. In the event of a legal challenge, assessment funds may be used to defend the District. The annual assessment budget is based on the following assumptions and guidelines:

1. The cost of providing maintenance and activities may vary depending upon the market cost for those maintenance and activities. Expenditures may require adjustment up or down to continue the intended level of maintenance and activities. RD and their board shall have the authority to adjust budget allocations between the categories by no more than fifteen percent (15%) of the total budget per year. Any change will be approved by RD and submitted with the Annual Report.
2. Each budget category includes all costs related to providing that service. For example, the safety & maintenance budget includes the cost of staff time dedicated to overseeing and implementing the safety & maintenance program. Staff time dedicated purely to administrative tasks is allocated to the

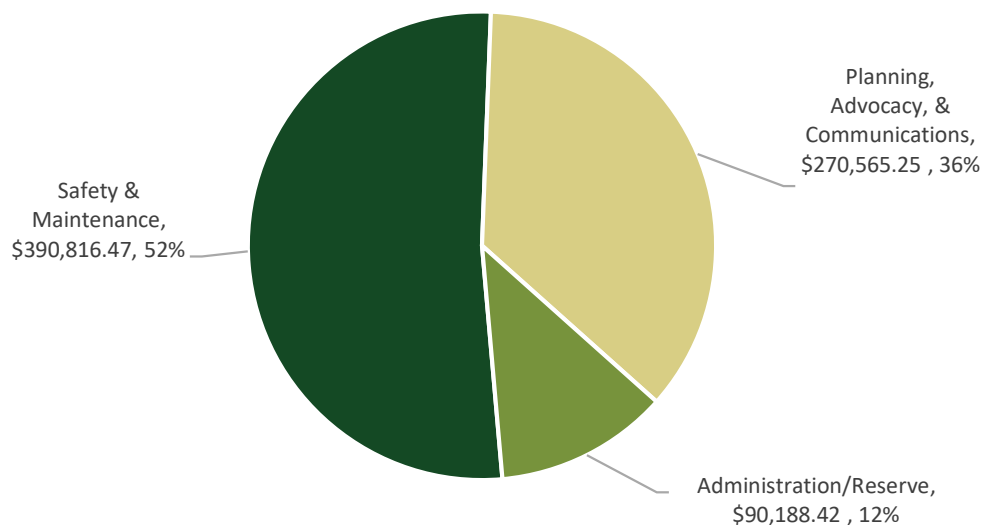
administrative portion of the budget. The costs of an individual staff member may be allocated to multiple budget categories.

3. Funds not spent in any given year may be rolled over to the next year.
4. The assessment rate may be subject to annual increases that will not exceed five percent (5%) per year. Increases will be determined by RD and will vary each year. Each year RD will make a determination on the increase based on actual costs of services. The increases will vary each year. The projections below illustrate the maximum annual five percent (5%) increase for all budget items.

D. Service Budget

The total maintenance and activity budget for 2025 that is funded by property assessments is \$751,570.14. In addition to the assessment revenue, the programs will be supplemented by non-assessment funds. The total of non-assessment funds, and the determination of special and general benefit, is included in the Engineer's Report. The total of assessment and non-assessment funds is provided in Appendix 4. Below is an illustration of the estimated total assessment budget allocations for each budget category for the initial year of the ten (10) year life of the District. Non-assessment funds may be shifted between budget categories as needed by the Board of the Owners' Association.

Initial Assessment Budget: \$751,570.14



E. Zone Budgets

Funds may only be spent on maintenance and activities provided in the zone from which the funds were derived. The budget for the first year of operation, broken down by zone, is below.

| Service Category | %* | Total Budget | Zone 1 Assessment | Zone 2 Assessment | Outside Funds |
|--------------------------------------|-------------|---------------------|---------------------|--------------------|--------------------|
| Safety & Maintenance | 52% | \$407,255.05 | \$374,631.62 | \$16,184.85 | \$16,438.58 |
| Planning, Advocacy, & Communications | 36% | \$281,342.70 | \$259,360.35 | \$11,204.90 | \$10,777.45 |
| Administration & Reserve | 12% | \$93,899.70 | \$86,453.46 | \$3,734.96 | \$3,701.28 |
| Total | 100% | \$782,487.45 | \$720,445.43 | \$31,124.71 | \$30,917.31 |

*Percentages are rounded.

F. Annual Maximum Assessment Budget

The budget below assumes the maximum annual increase of five percent (5%) is enacted and that there are no changes to the categorical budget allocations.

| Year | Safety & Maintenance | Planning, Advocacy, & Communications | Administration & Reserve | Total |
|-------|-----------------------|--------------------------------------|--------------------------|-----------------------|
| %* | 52% | 36% | 12% | 100% |
| 2025 | \$390,816.47 | \$270,565.25 | \$90,188.42 | \$751,570.14 |
| 2026 | \$410,357.29 | \$284,093.51 | \$94,697.84 | \$789,148.64 |
| 2027 | \$430,875.16 | \$298,298.19 | \$99,432.73 | \$828,606.08 |
| 2028 | \$452,418.92 | \$313,213.10 | \$104,404.37 | \$870,036.39 |
| 2029 | \$475,039.86 | \$328,873.75 | \$109,624.59 | \$913,538.20 |
| 2030 | \$498,791.85 | \$345,317.44 | \$115,105.82 | \$959,215.11 |
| 2031 | \$523,731.45 | \$362,583.31 | \$120,861.11 | \$1,007,175.87 |
| 2032 | \$549,918.02 | \$380,712.48 | \$126,904.16 | \$1,057,534.66 |
| 2033 | \$577,413.92 | \$399,748.10 | \$133,249.37 | \$1,110,411.39 |
| 2034 | \$606,284.62 | \$419,735.51 | \$139,911.84 | \$1,165,931.97 |
| Total | \$4,915,647.56 | \$3,403,140.64 | \$1,134,380.25 | \$9,453,168.45 |

VI. ASSESSMENT RATE

A. Assessment Formula

Individual assessed parcels shall be assessed an assessment rate according to each assessed parcel's proportionate special benefit derived from the services provided to each assessed parcel, as shown in the table below.

| Assessment Rate | Zone 1 | Zone 2 |
|------------------------|---------------|---------------|
| Lot size per acre | \$1,018.06 | \$244.33 |

B. Changes in Zoning, Ownership, Building Square Footage, or Parcel Size

If the zoning, ownership, building square footage, or size of a parcel within the District boundary changes during the term of the District, the assessment amount may be modified according to the assessment methodology detailed in this Plan that is applicable to the parcel. These changes may be a result of land adjustments (including but not limited to lot splits, consolidations, right away setbacks, etc.), new construction, new ownership, or changes in zoning.

C. Assessment Notice

During the hearing process, an Assessment Notice will be sent to owners of each parcel in the District. The Assessment Notice provides an estimated assessment. The final individual assessment for any particular parcel may change, up or down, if the parcel lot size differ from those found on the Assessment Notice. A list of parcels to be included in the District is provided within Appendix 3.

D. Time and Manner for Collecting Assessments

As provided by State Law, the District assessment will appear as a separate line item on annual property tax bills prepared by the County of Sacramento. 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 Sacramento shall distribute funds collected to the City of Sacramento, which shall forward them to the District. Existing laws for enforcement and appeal of property taxes, including penalties and interest, apply to the District assessments.

E. Bonds

Bonds shall not be issued.

VII. GOVERNANCE

A. Owners' Association

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

A majority of the Board of Directors of RD must be parcel owners paying the assessment. In addition, the Board of Directors must represent a variety of interests within the District and respond to the needs of all properties within the District.

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 must act as a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of RD 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

RD 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 2). The annual report is a prospective report for the upcoming year and must include:

1. Any proposed changes in the boundaries of the District or in any benefit zones or classification of property within the District;
2. The maintenance and activities to be provided for that fiscal year;
3. The estimated cost of providing the maintenance and activities to be provided 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 estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year; and
6. The estimated 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 XIID of the California Constitution. Article XIID provides that "only special benefits are assessable,"¹ and requires the City "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

The Engineer determined the total cost of the maintenance, and activities, quantified the general benefit accruing to the public-at-large and non-assessed parcels adjacent to and within the District, and separated that amount from the special benefit accruing to the assessed parcels (improvements are not anticipated in the budget for the District). Then, the Engineer determined the proportional special benefit derived by each parcel and allocated the special benefit value of the maintenance and activities accordingly. The Engineer's determinations and detailed calculations are summarized in this report.

A. Separation of General and Special Benefits

The maintenance, 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 XIID 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

Proposition 218 provides that we must separate and account for general and special benefits. Special benefits are conferred directly and only upon assessed parcels. A general benefit may be conferred on the general public or non-assessed parcels. Existing City and other public services that are provided to every person and parcel, everywhere within the City are an example of services that only provide a general benefit. Although the District's boundaries have been narrowly drawn and programs have been carefully designed to provide special benefits, it is acknowledged that there will be general benefits as a result of the District's activities.

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

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 Neighborhood Association v. City of San Diego (2011) 199 Cal.App.4th 416

first step that must be undertaken to separate general and special benefits provided by the District's activities is to identify and quantify the general benefits. This method of computing the value of general benefit involves a composite of three distinct types of general benefit — general benefit to assessed parcels within the District, general benefit to the public at large, and general benefit to non-assessed parcels within and surrounding the District.

a. General Benefit to the Public-at-Large and Assessed Parcels

Although the activities are narrowly designed and carefully implemented to specially benefit the assessed parcels, they will generate a general benefit to the public-at-large and assessed parcels within the District. To account for the general benefit created by the public at large and assessed parcels, a percentage of the total budget has been calculated to pay for these costs.

An average of Intercept surveys conducted in similar districts have found that approximately 97.64% of pedestrian traffic within the district boundaries is engaged in business on assessed parcels, while the remaining approximately 2.36% is simply passing through and not engaging in business on the assessed parcels⁸ (North Park found 2.4%, Sunrise MarketPlace found 1.3% and rounded up to 2%, and Mack Road found 2.6%). Out of abundance of caution this Engineer used 2.7%. The 2.7% of traffic passing through does not have any connection to the assessed parcels, and therefore does not represent a special benefit to the assessed parcels. The 2.7% will, however, receive a derivative and indirect general benefit as a result of the activities being provided in the District. Therefore, it is estimated that 2.7% of the benefit created by the District's services is general benefit provided to the public-at-large. To ensure that the assessment dollars do not fund general benefits to the public-at-large, that portion of the cost of activities will be paid for with funds not obtained through assessments. Using the 2.7% figure, based on the initial year activity and improvement budget, the value of this general benefit to the public-at-large is \$21,127.43 ($\$782,497.45 \times 0.027$).

Although services have been directed at, assessed parcels to the degree and level proportionate to their assessment rate, in an abundance of caution, this report accounts for the potential general benefits received by assessed parcels. General benefits to assessed parcels may include incidental benefits to parcels who, despite paying a lower rate, incidentally, receive a slightly higher level of benefit because they are abutted by parcels paying a higher rate for an increased level of services. In the opinion of this Engineer, the assessed parcels shall receive 0.30% of general benefit. The three districts that were found to have general benefit to the assessed parcels all used 0.10% (Stockton Blvd. which renewed in 2019, and Franklin which renewed in 2020, and the Midtown 16PBID formed in 2020). Out of abundance of caution this Engineer used 0.30% as the general benefit to assessed parcels. The 0.30% of the budget for each service category will be paid for by funds not obtained through assessments to pay for

⁸ Surveys conducted in: North Park, San Diego (January 2015); Mack Road, Sacramento (July 2014); and Sunrise MarketPlace, Citrus Heights (December 2013)

general benefit to assessed parcels. This portion of the budget totals to \$2,347.49 (\$782,497.45*0.003).

b. General Benefit to Non-Assessed Parcels

Although they are only provided directly to the assessed parcels, the District's activities may also confer general benefits upon non-assessed parcels within and surrounding the District. The California Court of Appeal has stated that "services specifically intended for assessed parcels concomitantly confer collateral general benefits to surrounding properties."⁹ It is reasonable to conclude that activities within the District will have an incidental impact on non-assessed parcels surrounding or within the District boundaries. The California Court of Appeal 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."¹⁰ Those derivative and indirect impacts are considered general benefits and will be quantified and separated.

In this Engineer's opinion, because activities and maintenance are provided only within the District and on its perimeter, parcels separated from the District by either at least one intervening parcel or an impassable physical barrier such as a wall, railroad track, freeway, or ditch will not receive spillover benefits. Parcels separated from the District will not benefit because they are physically removed from the actual location of activities and maintenance provided, and do not face serviced parcels. Therefore, this analysis considers non-assessed parcels within the District's boundaries and surrounding parcels that are immediately adjacent to and accessible from the District's boundaries.

After defining the general and special benefits to assessed parcels within the District, the general benefit to the public-at-large within the District, and general benefit to non-assessed parcels within and surrounding the District, the table below determines how the District budget will be distributed into each category.

The total District activity budget for the first year is \$782,497.45. After reducing the activity budget by the general benefit to the public-at-large and assessed parcels (\$30,927.31), the remaining benefit to parcels is \$751,570.14. This benefit has been distributed to both assessed and non-assessed parcels using the following methodology. The general benefit to the public-at-large and the general benefit to assessed parcels has been proportionally allocated to the District's activity and improvement categories as shown in the following table.

| Category | General Benefit to | Benefit to Parcels | Benefit to Public-at-Large | Total |
|----------|--------------------|--------------------|----------------------------|-------|
|----------|--------------------|--------------------|----------------------------|-------|

⁹ Beutz v. Riverside (2010) 184 Cal.App.4th 1516

¹⁰ Tiburon v. Bonander (2009) 180 Cal.App.4th 1057, 1077

| | Assessed Parcels | | | |
|---|-----------------------------|---------------------|--------------------|---------------------|
| Safety & Maintenance | \$4,220.92 | \$390,816.47 | \$12,217.65 | \$407,255.05 |
| Planning, Advocacy, and Communications | \$2,337.17 | \$270,565.25 | \$8,440.28 | \$281,342.70 |
| Administration / Reserve | \$894.29 | \$90,188.42 | \$2,816.99 | \$93,899.70 |
| Total | \$7,452.38 | \$751,570.14 | \$23,474.92 | \$751,570.14 |

To determine the general benefit to non-assessed parcels, the Engineer assigned each parcel group a benefit factor, determined the appropriate parcel characteristic to use in the calculation, multiplied the benefit factor by the benefit characteristic to determine the benefit units attributable to each parcel group, and apportioned the remaining service cost (service cost minus general benefit to the public) in accordance with the benefit units derived by each parcel group.

c. **Benefit Factors**

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. The determination of benefit factors for each type of activity follows.

Direct Activities

The activities (those that are physically provided via a person or people working throughout the district) to be provided by the District generate three types of special benefits:

- *Service* – The primary special benefit provided by the District's physical activities is the actual service. That is, the actual cleanliness and safety created by security and maintenance personnel. The maintenance program provides benefits related to graffiti removal or litter abatement services that are directly provided to assessed parcel owners in Zone 1. Safety services that are included and benefit assessed parcel owners in Zone 1 include patrol and on call response for assessed parcel owners. In addition, the safety services include other activities directly provided to the parcels, such as checking doors to ensure they are locked. Planning, advocacy and communications services include newsletters, monthly and quarterly meetings provided directly to, only offered for, assessed owners.
- *Presence* – The District's physical activities also provide the special benefit of an individual's presence on the assessed parcel as the activities are provided, which can have a deterrent effect and creates a positive impression that the area is well-maintained and safe. The "Disneyland effect" is the benefit the parcels receive from the observation that parcels are being maintained. There are studies which link the perception of cleanliness to a perception of increased security. If there is an increased perception of security due to the increase in

cleanliness and an increase in individuals providing maintenance services, those visitors coming into the district feel safer and encourage increased visitation to the district. The physical presence of the Public Space Team enhances the perception of the cleanliness and maintenance of the district by providing the maintenance services. The Public Space Team wears brightly colored uniforms and operates in highly visible areas. They can be readily seen by all. The safety service team operates in marked vehicles so that their presence is visible in the district when seen on patrols or responding to calls. Planning, advocacy, and creates awareness of all the district's activities. In addition, the banners create awareness about the district and that the district is carefully managed.

- *Proximity* – The District's physical activities also provide the special benefit of being in proximity to a cleaner, safer parcel. Assessed parcels within the district receive the special benefit of being within a unified boundary of cleaner and safer parcels. Neighboring parcels enjoy the spillover benefits of being adjacent to increased safety and cleanliness. The further away you are from the district the less spillover benefit you will receive. Maintenance services within the district benefits the assessed parcels by providing a cleaner environment for the parcel itself as well as the surrounding areas, i.e. sidewalks and streets. Security services within the district benefits the assessed parcels by providing safer streets and sidewalks to access assessed parcels. Planning, advocacy, and communications within the district benefits assessed parcels with efforts to increase traffic and foster a positive identity to market new development.

The majority of the benefit received by the parcels is the results of the district's services; onsite presence and proximity are lesser benefits. It is this Engineer's estimation that seventy-five percent (75%) of the special benefit from the District's physical activities is the service, while the presence and proximity benefits each account for twelve and one-half percent (12.5% presence, 12.5% proximity) of the special benefit. Assessed parcels will receive all three benefits; non-assessed parcels within and adjacent to the District will not be directly serviced and therefore only receive the general benefit of proximity.

Universal Activities

Some of the District's activities, such as communications, are distinct in that they are not provided to a targeted area within the District, rather they are provided via internet, radio, and other forms of media and targeted at an audience inside and outside the District in an effort to bring the audience and attract employees, customers, and residents into the River District. These activities provide two types of special benefits:

- *Direct Exposure* – The primary special benefit provided by the District's universal activities is exposure. The universal activities increase awareness of the District as a commercial, industrial, nonprofit, and government destination.
- *Incidental Exposure* – The District's universal activities will also have a special benefit of incidental exposure, such as word-of-mouth exposure, that results from the direct exposure and increases awareness of the District as a commercial, industrial, nonprofit, and government destination. Because activities such as marketing are

intended to increase awareness, any additional, incidental exposure created as a direct result by the district activities is an intended, special benefit to assessed parcels. Additionally, because non-assessed parcels are not included nor intended to receive benefits from any universal activities, any incidental exposure they receive is a general benefit.

The majority of the benefit from these activities is the direct exposure; the incidental exposure is a lesser benefit. It is this Engineer's estimation that ninety percent (90%) of the special benefit from the universal activities is direct exposure, while ten percent (10%) is incidental exposure. Assessed parcels will receive both as special benefits; non-assessed parcels within and adjacent to the District will not be directly targeted, however will receive the spillover benefit of incidental exposure.

Factors Determined

Based on the foregoing analysis, all assessed parcels within the District specially benefit from the District's activities, and have been assigned a benefit factor of 1.0. Parcels that are not assessed have been assigned benefit factors based on the portion of the benefit they will receive, as described above. The non-assessed parcels will benefit from 10% of the universal services and 12.5% of the direct activities; therefore, they have been assigned benefit factors of 0.10 and 0.125, respectively. The maintenance budget category contains direct activities; out of an abundance of caution, the Engineer used the higher 0.125 benefit factor to quantify the general benefit.

ii. Non-Assessed Benefit Characteristics

There are two types of parcels that are not assessed; those within the District and those immediately adjacent to and accessible from the District. Because they generally benefit in a differing manner, distinct parcel characteristics are used to quantify the general benefit to each type.

- *Inside* – Non-assessed parcels inside of the District are surrounded by parcels that are assessed and receiving the full special benefits; they will, therefore, receive the general benefit of proximity. These parcels are impacted on more than one side by the District's activities and activities are provided all around them. Because these parcels are surrounded by specially benefitted parcels, it is appropriate that parcel square footage be used to measure the general benefit they receive.
- *Adjacent* – Adjacent parcels are those that are immediately adjacent to or directly across the street from specially benefitted parcels, and accessible from specially benefitted parcels. These parcels generally benefit differently than those inside the district, because these parcels are adjacent to, rather than surrounded by, specially benefitted parcels. Square footage is not an appropriate measure of benefit to these parcels. Because the parcels are not surrounded by serviced parcels, a long, shallow parcel with the same square footage as a deep, narrow parcel will receive a different level of general benefit. Likewise, two parcels with the same depth but a different width adjacent to serviced parcels will benefit differently. To account for this difference, it is appropriate that parcel

linear frontage be used to measure the general benefit the adjacent parcels receive.

iii. Calculations

To quantify and separate the general benefit to non-assessed parcels, the following calculations were undertaken for each budget category.

1. The total service budget for each category was determined by costs of services that property owners desired. The amount of general benefit to the public-at-large and assessed parcels was subtracted from the category budget.
2. Each activity was assigned a benefit factor based on the type of activities to be provided by that category. The benefit factor applicable to each activity was multiplied by the parcel square footage or linear frontage of assessed and non-assessed parcels, to determine the number of benefit units received by each parcel group.
3. For each activity category the benefit units for all parcel groups were summed, and the percentage of benefit units attributable to each parcel group was calculated.
4. The total remaining activity and maintenance budget, less the amount already determined to be general benefit to the public-at-large and assessed parcels, was allocated to general and special benefit categories for each parcel group using the calculated benefit percent and applicable benefit characteristic methodology.
5. The special and general benefit resulting from the administrative and contingency portions of the budget were determined based on the proportional allocation of benefits derived from activities from these budget categories.

Safety & Maintenance

Safety and maintenance services will be provided directly to assessed parcels in Zone 1 via patrols, responses to incidents, and installations along the various streets within the District. Because the safety and maintenance services are provided along streets, rather than to the entire parcel, linear street frontage is an appropriate measure of the general benefit the safety and maintenance services provide to surrounding parcels.

Within Zone 1, safety and maintenance services will be provided along both sides of each street, with parcels along each side receiving 50% of the benefit provided by the service. Although not every parcel in the District directly faces a serviced street, all of the assessed parcels will benefit from the services being provided as those serviced streets are the only method of ingress and egress to the assessed parcels. Along the Zone 1 perimeter, services will only be provided to the side of the street that abuts the assessed parcels. It is, however, reasonable to conclude that parcels abutting the non-serviced side of the street will receive spill-over benefits from the opposite side of the street being serviced.

The table below calculates the amount of benefit provided to parcels by the safety and maintenance programs and separates that benefit value between special benefits provided to assessed parcels and general benefits indirectly received by adjacent and non-assessed parcels.

Safety and maintenance services are not provided in Zone 2, thus there is no benefit to parcels within or surrounding Zone 2.

The calculations below determine the amount of general benefit to assessed and non-assessed parcels within Zone One. The benefit percentages are determined by adding both the assessed and non-assessed benefit units together, then dividing the benefit units for the assessed (or non-assessed) by the total of the benefit units. This is the percentage of assessed (or non-assessed) benefits.

| Parcel Type | Square Footage | Benefit Factor | Benefit Units | Benefit Percent | Remaining Budget | |
|--------------|----------------|----------------|---------------|-----------------|------------------|----------------|
| Assessed | 835.060 | X 1.000 | = 835.06 | 99.860% | X \$ 395,037.39 | = \$394,484.09 |
| Non-Assessed | 9.370 | X 0.125 | = 1.17 | 0.140% | X \$395,037.39 | = \$553.30 |

The safety & maintenance budget, minus the amount of general benefit to the public at large, assessed parcels, and non-assessed parcels within the district, is \$394,484.09. The calculations below determine the amount of general benefit to parcels adjacent to the district. The benefit percentages are determined by adding both the inside and adjacent benefit units together, then dividing the benefit units for the assessed (or non-assessed) by the total of the benefit units. This is the percentage of assessed (or non-assessed) benefits.

| Parcel Type | Linear Frontage | Benefit Factor | Benefit Units | Benefit Percent | Remaining Budget | |
|-------------|-----------------|----------------|---------------|-----------------|------------------|----------------|
| Inside | 122,982.00 | X 1.000 | = 122,982.00 | 99.070% | X \$394,484.09 | = \$390,816.47 |
| Adjacent | 9,233.00 | X 0.125 | = 1,154.13 | 0.930% | X \$394,484.09 | = \$3,667.62 |

Therefore, the allocation of the safety & maintenance budget is as follows:

| | |
|------------------------------------|-------------|
| General Benefit – Public At Large | \$10,995.89 |
| General Benefit – Assessed Parcels | \$1,221.77 |

| | |
|------------------------------------|---------------------|
| General Benefit – Inside Parcels | \$553.30 |
| General Benefit – Adjacent Parcels | \$3,667.62 |
| Special Benefit | \$390,816.47 |
| Total | \$407,255.05 |

Planning, Advocacy, & Communications

Planning, advocacy, and communications will be directed at improving conditions within the District boundaries. These services are entirely localized and because of the assessed parcels' unique nature will impact them in a way that is particular and distinct from their effect on surrounding parcels. The district is surrounded by two rivers and borders the Railyard to the South and the Central City to the South and East. Because the Central City is an older urbanized downtown, built on a block grid pattern, it has a different complexion of properties and businesses. Similarly, the Railyards is quite different with only one roadway providing ingress and egress. Both the Railyards have their own distinct identities and challenges and will not be included in the planning, advocacy, and communications programs. All benefits derived from the planning, advocacy, and communications are parcel-related and directly benefit the assessed parcels in the District. The programs are designed to serve only assessed parcels and will not be provided to parcels outside the District; therefore, we determined that these services provide only a special benefit to the assessed parcels. Because these services will only be provided to and for the benefit of assessed parcels, because they impact the assessed parcels in a particular and distinct manner, and because they are entirely localized within the District, these services are entirely a special benefit to assessed parcels. They do not benefit the public at large or surrounding parcels.

Parcels in Zone 1 will receive and benefit from all of the Planning, Advocacy, and Communications programs, thus they have a benefit factor of 1.0. Although parcels in Zone 2 will receive these planning and advocacy services, they will be provided to a lesser degree because there is less opportunity for change in Zone 2.

The planning, advocacy, & communications budget, minus the amount of general benefit to the public-at-large and assessed parcels, is \$272,902.42. The calculations below determine the amount of general benefit to non-assessed parcels within the district. The benefit percentages are determined by adding both the assessed and non-assessed benefit units together, then dividing the benefit units for the assessed (or non-assessed) by the total of the benefit units. This is the percentage of assessed (or non-assessed) benefits.

| Parcel Type | Square Footage | Benefit Factor | Benefit Units | Benefit Percent | Remaining Budget | |
|--------------|----------------|----------------|---------------|-----------------|------------------|----------------|
| Assessed | 835.060 | X 1.000 | = 835.06 | 99.888% | X 272,902.42 | = \$272,596.55 |
| Non-Assessed | 9.370 | X 0.100 | = 0.94 | 0.112% | X 272,902.42 | = \$305.87 |

The planning, advocacy, & communications budget, minus the amount of general benefit to the public, assessed parcels, and non-assessed parcels within the district, is \$272,596.55. The calculations below determine the amount of general benefit to parcels adjacent to the district. The benefit percentages are determined by adding both the inside and adjacent benefit units together, then dividing the benefit units for the assessed (or non-assessed) by the total of the benefit units. This is the percentage of assessed (or non-assessed) benefits.

| Parcel Type | Linear Frontage | Benefit Factor | Benefit Units | Benefit Percent | Remaining Budget | |
|-------------|-----------------|----------------|---------------|-----------------|------------------|----------------|
| Inside | 122,982.00 | X 1.000 | = 122,982.00 | 99.255% | X \$272,596.55 | = \$270,565.25 |
| Adjacent | 9,233.00 | X 0.100 | = 923.30 | 0.745% | X \$272,596.55 | = \$2,031.30 |

Therefore, the allocation of the planning, advocacy, & communications budget is as follows:

| | |
|------------------------------------|---------------------|
| General Benefit – Public At Large | \$7,596.25 |
| General Benefit – Assessed Parcels | \$844.03 |
| General Benefit – Inside Parcels | \$305.87 |
| General Benefit – Adjacent Parcels | \$2,031.30 |
| Special Benefit | \$270,565.25 |
| Total | \$281,342.70 |

Administration & Reserve

The administration & reserve budget line items relate to the maintenance and activities provided. These costs have been allocated proportionally based on the special and general benefit provided by each category.

| | Special Benefit to Parcels | General Benefit to Parcels |
|--------------------------------------|----------------------------|----------------------------|
| Safety & Maintenance | \$390,816.47 | \$4,220.92 |
| Planning, Advocacy, & Communications | \$270,565.25 | \$2,337.17 |
| Activity Totals | \$661,381.72 | \$6,558.09 |
| Percent | 99.02% | 0.98% |
| Administration & Reserve | \$90,188.42 | \$894.29 |
| Total Parcel Benefits | \$751,570.14 | \$7,452.38 |

iv. Total Benefits

Based on the foregoing calculations, the total benefits to assessed parcels, non-assessed parcels, and the general public are:

| | General Benefit to Assessed Parcels | Special Benefit to Parcels | General Benefit to Non-Assessed Parcels | General Benefit to Public | Total |
|--------------------------------------|-------------------------------------|----------------------------|---|---------------------------|---------------------|
| Safety & Maintenance | \$1,221.77 | \$390,816.47 | \$4,220.92 | \$10,995.89 | \$407,255.05 |
| Planning, Advocacy, & Communications | \$844.03 | \$270,565.25 | \$2,337.17 | \$7,596.25 | \$281,342.70 |
| Administration & Reserve | \$281.70 | \$90,188.42 | \$894.29 | \$2,535.29 | \$93,899.70 |
| Total | \$2,347.50 | \$751,570.14 | \$7,452.38 | \$21,127.43 | \$782,497.45 |

c. 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 activities, \$30,927.31. These non-assessment funds will be used to pay for the general benefit provided by the District's activities, 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."¹¹

2. Special Benefit

The activities 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."¹² Further, "no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."¹³ Special benefit "includes incidental or collateral effects that arise from the maintenance or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed."¹⁴

To determine the total special benefit value to be conveyed to the assessed parcels, we deduct the general benefit value (\$30,927.31) from the total value of the activities (\$782,497.44). The remaining \$751,570.14 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 activities. The Total Assessment has

¹¹ Streets and Highways Code section 36632(a)

¹² Cal. Const., art XIII D §4(a)

¹³ Ibid

¹⁴ Streets and Highways Code section 36615.5

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.”¹⁵

| Service Provided | Total Benefit Value | General Benefit to Assessed Parcels | General Benefit Value to Public | Benefit Value to Parcels (Special & General) | Special Benefit to Assessed Parcels |
|--------------------------------------|----------------------------|--|--|---|--|
| Safety & Maintenance | \$407,255.05 | \$1,221.77 | \$10,995.89 | \$4,220.92 | \$390,816.47 |
| Planning, Advocacy, & Communications | \$281,342.70 | \$844.03 | \$7,596.25 | \$2,337.17 | \$270,565.25 |
| Administration & Reserve | \$93,899.70 | \$281.70 | \$2,535.29 | \$894.29 | \$90,188.42 |
| TOTAL | \$782,497.45 | \$2,347.50 | \$21,127.43 | \$7,452.38 | \$751,570.14 |

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 type and lot size acreage. These variables are both 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

The annual assessment on parcels throughout the District is \$1,018.06 per acre in Zone 1 and \$244.33 per acre in Zone 2. Residential condominiums will be assessed based on the total lot size per acreage divided by the number of units on the parcel; commercial condominiums will be assessed based on the portion of the lot size the commercial condominium occupies. Assessment rates may be subject to an increase of no more than 5% per year. Single-family residential parcels shall not be assessed based upon: 1) The services are not designed to benefit parcels with exclusively single-family residential uses; 2) The direct activities will not be provided to single-family residential parcels; and 3) The universal activities will not include single-family residential. For example, a commercial use parcel in Zone 1 with a size of 10 acres would pay \$10,180.60 (10 x 1,018.06). The same parcel in Zone 2 would pay \$2,443.30 (10 x 244.33).

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

Parcel size is an appropriate assessment basis and measure of benefit “because not all parcels in the District are identical in size...some will receive more special benefit than others,” thus lot size relates to the quantity of services and resultant benefit to be provided. Parcel use is an appropriate basis and measure of benefit because it relates to whether the parcel will benefit from the services provided.

To determine the assessment rates, the estimated special benefit value for assessed parcels was divided by the total assessable parcel acreage as shown in the table below.

| Property Variable | Initial Parcel Size Budget | Assessable Acreage | Initial Parcel Assessment Rate (\$/acre/yr) |
|-------------------|----------------------------|--------------------|---|
| Zone 1 | \$720,445.43 | ÷ 707.67 | = \$1018.06 |
| Zone 2 | \$31,124.71 | ÷ 127.39 | = \$ 244.33 |

Summary of Assessment Rates

Therefore, for the initial year, the maximum annual assessment rates to parcels are as shown below and in Appendix 1. Maximum annual assessment rates may be subject to an increase of no more than five (5%) percent per year as shown in Appendix 1. If you would like more information about parcel assessments, please call The River District office at (916)321-5599.

Sample assessment calculations are shown in Appendix 3.

| Assessment Rate Zone 1 | Assessment Rate Zone 2 |
|---------------------------|---------------------------|
| \$1,018.06 per acre | \$244.33 per acre |

Parcel Categorization

Assessment categories for each parcel were determined based on the parcel’s land use code as shown in the Assessor’s Records and supplemented by other available information. In general, the assessment category for each parcel reflects the use of the parcel as described by its land use code. In cases where the land use code and actual use differ, the actual use prevails for classification purposes.

2. Benefit Zones

The District has been divided into two benefit zones, which reflect the needs and levels of services provided to parcels in each zone.

Zone 1

Zone 1 consists of a variety of parcel types, including but not limited to, commercial, office, industrial, school, church, nonprofit, commercial condominiums, multi-family

residential, government-owned parcels, vacant and miscellaneous transportation and utility parcels. Parcels in Zone 1 will receive all of the District's services.

Zone 2

Zone 2 consists of large areas of vacant land and an old concrete plant. Zone 2 parcels include, but are not limited to, government-owned parcels, industrial parcels, and utility parcels. Unlike Zone 1, Zone 2 does not have a network of streets or public spaces that could receive security and maintenance services. These parcels will not receive or benefit from maintenance and security, but will receive and specially benefit from planning, communications, and advocacy efforts but to a lesser degree.

3. Assessment Rate Proportionality

The activities and maintenance funded through the District are supplemental to those already provided by the City within the District's boundaries. The district has high calls for service to first responders and suffers from image challenges.

The PBID activities are intended to increase safety around district buildings, increase the perception of safety, prevent break-ins, improve the cleanliness of the district, attract employees and residents to work and live in the district, and improve the image of the district.

The two primary service categories are (1) safety & maintenance, and (2) planning, advocacy, and communications. As noted above, the primary variation in service delivery occurs based on geography. Zone 2 will not receive the services from category 1. As a result, parcels in Zone 2 will not be assessed for the services nor benefits derived from these services. See the rates above that reflect the differentiation.

Parcel uses in Zone 1 include commercial (both retail and office), government owned parcels, residential (condominiums and multi-family rental) parcels, non-profit use parcels, and industrial parcels.

The District is designed to benefit the assessable parcel types as identified in this Engineers Report. It is not designed to benefit single-family residential parcels. The single-family residential parcels are on the perimeter of the district and do not receive district services. Single-family residential are not monitored by security or have doors checked to ensure they are locked. They also are not able to make service calls for the on-call security, nor are they invited to monthly placeholder meetings, quarterly meetings, or the bi-monthly mixers. They shall not receive the quarterly newsletter, nor the quarterly market report. There will be no advocacy to the single-family residential parcels.

Consistent with the benefit derived from services, the portion of mixed-use parcels with any of the assessable parcel types as identified in this Engineers Report shall be assessed; the single-family residential portion shall not be assessed. The assessment for each parcel shall be determined based upon the portion of the parcel/building that

meets the description of any assessable parcel use types. Mixed-use parcels shall be identified and apportioned through City parcel data.

Safety & Maintenance

Safety & Maintenance activities in the district provide special benefit to all assessed parcels within Zone 1. No assessed parcel in Zone 1 is immune to break-ins and all types of assessed properties have been broken into, vandalized, or have had trash, human waste, or hazardous materials left on their parcels or doorways. Because of the high risk of harm, vandalism, dumping, and/or trespassing, armed security patrol is provided for all parcels in Zone 1 for 12 hours a day throughout the district. For the other 12 hours, the district's security provides an on-call response. The historical list of service calls by various parcels, indicates all assessed parcel types have made calls to or have received service from the security team. Twenty-four-hour surveillance is provided to all parcels within the district in Zone 1. All parcels in the district in Zone 1 have street frontage, so each parcel within the district is receiving and benefiting from this service. While on patrol, security is also checking all parcels, regardless of parcel type, to ensure doors have been locked and there is no criminal activity. In 2022 for the 530 assessed parcels there were 1,575 dispatch calls logged and over 4000 security officer observations. Because of the great need, the 24-hour response has been a tremendous benefit that is only offered to assessed parcels.

The River District Public Space Team (PST) members in the River District keep the public areas such as streets, sidewalks, bike lanes, and parks free of stains, litter, graffiti, and bad odors making the entire Zone 1 area a more desirable place for businesses, employees, and customers. The PST not only provide maintenance services that benefit all parcels, but they also assist the unhoused population in several ways that also benefits all parcels within the district. The PST works with the unhoused to keep their encampments cleaner while building relationships and trust with the unhoused to help with security issues when they arise. Driving or walking through the district you can see that encampments are spread throughout the district on, or in front of, every land use and ownership type. The PST provides information regarding volunteer work programs, local shelters, and service providers in the area to help the unhoused secure housing and thrive in their recovery programs. The PST also employs some unhoused individuals, giving them the opportunities to find secure housing and pursue their career dreams. The River District PST recently won the 2023 International Downtown Association (IDA) Achievement Award at their annual conference in Chicago.

In 2022, the PST removed nearly 9,759 bags of trash, 1778 bags of green waste, 4808 bulky items, and 678 hazardous waste items from the district. Additionally, they distributed over 2000 empty trash to encampments, receiving over 2500 pre-bagged trash in return.

Planning, Advocacy, and Communications

We have referred to these services as “Universal Services” because they are designed to benefit all assessed parcels throughout the district. Each year there are new employers that locate in the district, including industrial, commercial, government and nonprofit uses.

As to planning, the River District is currently formulating a strategic plan to benefit all assessed parcels in the district. These type of planning efforts will continue in the renewed district. Planning and advocacy efforts will refine the district’s initiatives, and encourage new projects including government, industrial, commercial, and residential projects. For example, recent development projects include but are not limited to, the State-owned Richards Blvd. office complex (which will bring an additional 7,500 State employees on a hybrid schedule into the River District), Hanami Line Park, Caption by Hyatt Hotel, Track 281 apartments, Banner Self Storage, transforming industrial to a Commercial kitchen, and Mirasol Village. The advocacy program is designed to advocate for new projects and advocate on behalf of all assessed property owners regardless of use.

Communications services include educating the unhoused population about services that can help them find shelter, get job training, and reconnect with family members. In addition, the communications program includes production of a quarterly newsletter that is sent to owners of commercial, industrial, multi-family residential, nonprofit and government properties. Moreover, all assessed parcel owners, regardless of land use, receive a quarterly market report that includes all properties for lease or sale, updates on the clean and safe activities, the accomplishments of the District, and a map depicting locations of all new projects, regardless of parcel type.

The communications program also includes hosting and promoting monthly placeholder meetings to discuss safety and maintenance throughout the district for assessed parcel owners. These meetings have been regularly attended by representatives from all assessed property types and have resulted in many sub-committees to address certain “hot spots” within the District when needed. The communication programs are designed to benefit residents and employees of all assessed parcels about healthy living and alternative transportation options.

The communications program also hosts bi-monthly mixers and invite all assessed parcel owners. These mixers are opportunities to get to know your neighbors and to create an unofficial neighborhood watch program. These meetings are also a way to get timely information to assessed parcels owners regarding upcoming events, like “After Shock” and “Golden Sky”. The communications program also advertises and hosts clean-ups that benefit all assessed parcels in the district making it a cleaner more desirable place to live, work, and play. The services provided are available to all assessed parcel types within the district and have been utilized by all parcel types.

Annually the River District hosts their “State of the River District”. At this event, all assessed parcel owners are invited to hear about upcoming security and maintenance,

and planning, advocacy, and communications initiatives, new development projects, and other issues that are relevant to the success of the District.

Article XIID of the California Constitution requires that, "Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit." Government-owned parcels will receive and specially benefit from all of the District's services in the respective zones, thus they will pay the applicable assessment rate applicable to the zone in which they are located.

It is this engineer's opinion, that all assessed parcel types in Zone 1 benefit from all the district's services. The services provided are available to all assessed parcel types within the district.

3. Irregular Parcels

There are twelve (12) non-assessed irregular parcels within the District. These parcels include irregular road or utility parcels which are securely gated off to prevent public access, or parcels which are too irregular or oddly shaped to have any current or anticipated serviceable activity. Consequently, these parcels will not receive or specially benefit from District services, will not receive services, and will not be assessed.

4. 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 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 parcel size or type of a parcel changes during the term of this District, the assessment calculation may be modified accordingly.

5. Categorization Appeals

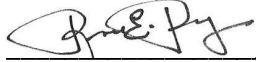
The use for each parcel is established at formation and may be updated upon each renewal. If a parcel owner believes their parcel has been mis-classified or has changed, they may appeal in writing to the City of Sacramento for re-consideration. Appeals must be received by the County no later than June 1 of each year in order to be included on the following year's property tax bill. Appeals must include the parcel number, current classification, requested classification, and the evidence upon which the appeal is based. Appeals will not provide retroactive reductions. Appeals should be made to:

Public Improvement Financing
Finance Department
915 I Street, 5th Floor, NCH
Sacramento, CA 95814
(916) 808-1440
pif@cityofsacramento.org

6. Engineer's Certification

I hereby certify, to the best of my knowledge and experience, that each of the identified assessed parcels located within the River District Property and Business Improvement District 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 parcel, as described in this Engineer's Report.

Review of this River District Property and Business Improvement District Management District Plan and preparation of the Engineer's Report was completed by:



Ross Peabody
State of California



December 5, 2023

Date

This Engineer's Report is intended to be distributed as part of the Management District Plan in its entirety, including the Assessment Calculation Table (Appendix 3) and the Boundary Map. Reproduction and distribution of only Section VIII of this Management District Plan violates the intent of this stamp and signature.

APPENDIX 1 – MAXIMUM ANNUAL ASSESSMENT RATES

The table below illustrates the maximum annual assessment rate with the assumption that the rates will be increased annually by five percent (5%) with approval of the Owners’ Association. The maximum rates listed are a required disclosure and not the anticipated course of action.

| Year | Zone 1 (\$/acre/yr) | Zone 2 (\$/acre/yr) |
|-------------|--------------------------------|--------------------------------|
| 2025 | \$1,018.06 | \$244.33 |
| 2026 | \$1,068.96 | \$256.55 |
| 2027 | \$1,122.41 | \$269.37 |
| 2028 | \$1,178.53 | \$282.84 |
| 2029 | \$1,237.46 | \$296.98 |
| 2030 | \$1,299.33 | \$311.83 |
| 2031 | \$1,364.30 | \$327.43 |
| 2032 | \$1,432.51 | \$343.80 |
| 2033 | \$1,504.14 | \$360.99 |
| 2034 | \$1,579.35 | \$379.04 |

APPENDIX 2 – PBID LAW

*** THIS DOCUMENT IS CURRENT THROUGH THE 2023 SUPPLEMENT ***
(ALL 2022 LEGISLATION)

**STREETS AND HIGHWAYS CODE
DIVISION 18. PARKING
PART 7. PROPERTY AND BUSINESS IMPROVEMENT DISTRICT LAW OF 1994**

CHAPTER 1. General Provisions

ARTICLE 1. Declarations

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; Legislative guidance

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 a specific benefit upon the businesses in a business district are not taxes for the general benefit of a city, even if property, businesses, 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.

(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.

ARTICLE 2. Definitions

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 real property or specific benefits upon assessed businesses 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 district.

- (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 (Division 10 (commencing with Section 7920.000) 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"

(a) "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.

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

36616. "Tenant"

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

ARTICLE 3. Prior Law

36617. Alternate 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.

CHAPTER 2. Establishment

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 estimated 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 their 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.

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

(l) 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.

(m) 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. Notwithstanding the foregoing, improvements and activities that must be provided outside the district boundaries to create a special or specific benefit to the assessed parcels or businesses may be provided, but shall be limited to marketing or signage pointing to 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.

36627. Notice and assessment diagram

Following adoption of the resolution establishing district assessments on properties pursuant to Section 36625, the clerk 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.

CHAPTER 3. Assessments

36631. Time and manner of collection of assessments; 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 an action or proceeding unless the action or proceeding is commenced within 30 days after the resolution levying the assessment is adopted pursuant to Section 36625. An 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

- (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.

CHAPTER 3.5. Financing

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.

CHAPTER 4. Governance

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, maintenance, 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.

CHAPTER 5. Renewal

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.

CHAPTER 6. Disestablishment

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 district 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 3 – PARCEL ASSESSMENT CALCULATIONS

| Map ID | Assessor's Parcel Number (APN) | Assessed Parcel Size (Acreage) | Zone | Total Initial Annual Assessment |
|--------|--------------------------------|--------------------------------|------|---------------------------------|
| 1 | 001-0011-001-0000 | 0.46 | 1 | \$468.31 |
| 2 | 001-0011-003-0000 | 0.64 | 1 | \$651.56 |
| 3 | 001-0011-004-0000 | 0.91 | 1 | \$929.49 |
| 4 | 001-0011-005-0000 | 0.72 | 1 | \$729.95 |
| 5 | 001-0012-001-0000 | 0.83 | 1 | \$846.01 |
| 6 | 001-0012-002-0000 | 0.29 | 1 | \$295.24 |
| 7 | 001-0012-008-0000 | 1.27 | 1 | \$1,292.94 |
| 8 | 001-0012-009-0000 | 5.08 | 1 | \$5,171.74 |
| 9 | 001-0012-012-0000 | 2.20 | 1 | \$2,239.73 |
| 10 | 001-0012-013-0000 | 4.71 | 1 | \$4,795.06 |
| 11 | 001-0012-015-0000 | 0.84 | 1 | \$851.10 |
| 12 | 001-0012-016-0000 | 0.51 | 1 | \$517.17 |
| 13 | 001-0012-018-0000 | 1.18 | 1 | \$1,201.31 |
| 14 | 001-0012-020-0000 | 0.93 | 1 | \$946.80 |
| 15 | 001-0012-021-0000 | 1.65 | 1 | \$1,679.80 |
| 16 | 001-0012-022-0000 | 1.45 | 1 | \$1,476.19 |
| 17 | 001-0012-023-0000 | 2.77 | 1 | \$2,820.03 |
| 18 | 001-0012-024-0000 | 0.02 | 1 | \$24.43 |
| 19 | 001-0012-025-0000 | 4.52 | 1 | \$4,601.63 |
| 20 | 001-0020-008-0000 | 9.70 | 1 | \$9,875.18 |
| 21 | 001-0020-009-0000 | 12.78 | 1 | \$13,010.81 |
| 22 | 001-0020-010-0000 | 0.45 | 1 | \$456.09 |
| 23 | 001-0020-011-0000 | 0.37 | 1 | \$373.63 |
| 24 | 001-0020-012-0000 | 1.86 | 1 | \$1,893.59 |
| 25 | 001-0020-013-0000 | 1.40 | 1 | \$1,425.28 |
| 26 | 001-0020-018-0000 | 3.97 | 1 | \$4,041.70 |
| 27 | 001-0020-035-0000 | 10.35 | 1 | \$10,536.92 |
| 28 | 001-0020-053-0000 | 1.94 | 1 | \$1,975.04 |
| 29 | 001-0020-054-0000 | 11.07 | 1 | \$11,269.92 |
| 30 | 001-0020-056-0000 | 2.31 | 1 | \$2,351.72 |
| 31 | 001-0020-057-0000 | 1.14 | 1 | \$1,160.59 |
| 32 | 001-0020-058-0000 | 1.17 | 1 | \$1,191.13 |
| 33 | 001-0020-060-0000 | 0.85 | 1 | \$869.42 |

| | | | | |
|----|-------------------|-------|---|-------------|
| 34 | 001-0020-061-0000 | 0.79 | 1 | \$806.30 |
| 35 | 001-0020-062-0000 | 2.44 | 1 | \$2,484.07 |
| 36 | 001-0020-063-0000 | 9.63 | 1 | \$9,803.92 |
| 37 | 001-0020-064-0000 | 6.25 | 1 | \$6,362.88 |
| 38 | 001-0020-065-0000 | 0.22 | 1 | \$220.92 |
| 39 | 001-0020-067-0000 | 5.08 | 1 | \$5,171.74 |
| 40 | 001-0020-068-0000 | 3.68 | 1 | \$3,746.46 |
| 41 | 001-0020-069-0000 | 4.39 | 1 | \$4,469.28 |
| 42 | 001-0020-070-0000 | 17.24 | 1 | \$17,551.35 |
| 43 | 001-0031-002-0000 | 0.06 | 1 | \$55.99 |
| 44 | 001-0031-003-0000 | 1.21 | 1 | \$1,231.85 |
| 45 | 001-0031-004-0000 | 4.85 | 1 | \$4,937.59 |
| 46 | 001-0031-005-0000 | 1.21 | 1 | \$1,231.85 |
| 47 | 001-0031-006-0000 | 3.62 | 1 | \$3,685.38 |
| 48 | 001-0031-007-0000 | 1.87 | 1 | \$1,903.77 |
| 49 | 001-0031-008-0000 | 3.22 | 1 | \$3,278.15 |
| 50 | 001-0031-009-0000 | 0.90 | 1 | \$912.18 |
| 51 | 001-0031-012-0000 | 0.73 | 1 | \$745.22 |
| 52 | 001-0031-013-0000 | 0.03 | 1 | \$29.52 |
| 53 | 001-0031-014-0000 | 0.12 | 1 | \$117.08 |
| 54 | 001-0031-015-0000 | 0.11 | 1 | \$115.04 |
| 55 | 001-0031-016-0000 | 0.83 | 1 | \$842.95 |
| 56 | 001-0031-017-0000 | 2.65 | 1 | \$2,697.86 |
| 57 | 001-0031-022-0000 | 0.98 | 1 | \$992.61 |
| 58 | 001-0031-023-0000 | 0.83 | 1 | \$842.95 |
| 59 | 001-0031-024-0000 | 0.07 | 1 | \$75.34 |
| 60 | 001-0031-025-0000 | 0.21 | 1 | \$213.79 |
| 61 | 001-0031-026-0000 | 0.89 | 1 | \$906.07 |
| 62 | 001-0040-012-0000 | 0.15 | 1 | \$0.00 |
| 63 | 001-0040-013-0000 | 0.15 | 1 | \$147.62 |
| 64 | 001-0040-014-0000 | 0.48 | 1 | \$486.63 |
| 65 | 001-0040-015-0000 | 0.15 | 1 | \$147.62 |
| 66 | 001-0040-018-0000 | 0.29 | 1 | \$295.24 |
| 67 | 001-0040-019-0000 | 0.19 | 1 | \$193.43 |
| 68 | 001-0040-020-0000 | 0.26 | 1 | \$265.71 |
| 69 | 001-0040-031-0000 | 0.95 | 1 | \$964.10 |
| 70 | 001-0040-034-0000 | 0.84 | 1 | \$859.24 |
| 71 | 001-0040-035-0000 | 1.62 | 1 | \$1,649.26 |

| | | | | |
|-----|-------------------|------|---|------------|
| 72 | 001-0040-036-0000 | 0.25 | 1 | \$258.59 |
| 73 | 001-0040-037-0000 | 0.55 | 1 | \$560.95 |
| 74 | 001-0040-039-0000 | 0.38 | 1 | \$383.81 |
| 75 | 001-0052-001-0000 | 0.15 | 1 | \$0.00 |
| 76 | 001-0052-002-0000 | 0.15 | 1 | \$0.00 |
| 77 | 001-0052-003-0000 | 0.29 | 1 | \$295.24 |
| 78 | 001-0052-004-0000 | 0.29 | 1 | \$295.24 |
| 79 | 001-0052-007-0000 | 0.15 | 1 | \$152.71 |
| 80 | 001-0052-022-0000 | 0.26 | 1 | \$0.00 |
| 81 | 001-0052-024-0000 | 1.39 | 1 | \$1,415.10 |
| 82 | 001-0052-025-0000 | 0.15 | 1 | \$147.62 |
| 83 | 001-0052-026-0000 | 0.00 | 1 | \$1.02 |
| 84 | 001-0053-024-0000 | 3.14 | 1 | \$3,196.71 |
| 85 | 001-0055-002-0000 | 0.21 | 1 | \$209.72 |
| 86 | 001-0055-003-0000 | 0.03 | 1 | \$33.60 |
| 87 | 001-0055-004-0000 | 0.28 | 1 | \$280.98 |
| 88 | 001-0061-025-0000 | 2.34 | 1 | \$2,382.26 |
| 89 | 001-0061-026-0000 | 1.99 | 1 | \$2,025.94 |
| 90 | 001-0062-002-0000 | 0.17 | 1 | \$175.11 |
| 91 | 001-0062-003-0000 | 0.14 | 1 | \$140.49 |
| 92 | 001-0062-004-0000 | 0.07 | 1 | \$70.25 |
| 93 | 001-0062-005-0000 | 0.14 | 1 | \$140.49 |
| 94 | 001-0062-006-0000 | 0.75 | 1 | \$765.58 |
| 95 | 001-0062-007-0000 | 0.49 | 1 | \$495.80 |
| 96 | 001-0062-008-0000 | 0.52 | 1 | \$526.34 |
| 97 | 001-0063-001-0000 | 0.26 | 1 | \$262.66 |
| 98 | 001-0063-002-0000 | 0.45 | 1 | \$459.15 |
| 99 | 001-0063-003-0000 | 1.25 | 1 | \$1,272.58 |
| 100 | 001-0064-004-0000 | 0.72 | 1 | \$736.06 |
| 101 | 001-0064-005-0000 | 0.13 | 1 | \$128.28 |
| 102 | 001-0064-006-0000 | 0.13 | 1 | \$132.35 |
| 103 | 001-0064-007-0000 | 0.18 | 1 | \$0.00 |
| 104 | 001-0064-008-0000 | 0.21 | 1 | \$0.00 |
| 105 | 001-0064-009-0000 | 0.18 | 1 | \$183.25 |
| 106 | 001-0064-010-0000 | 0.12 | 1 | \$122.17 |
| 107 | 001-0064-011-0000 | 0.11 | 1 | \$111.99 |
| 108 | 001-0064-012-0000 | 0.09 | 1 | \$91.63 |
| 109 | 001-0064-013-0000 | 0.07 | 1 | \$71.26 |

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|-----|-------------------|------|---|------------|
| 110 | 001-0064-014-0000 | 0.11 | 1 | \$111.99 |
| 111 | 001-0064-015-0000 | 1.61 | 1 | \$1,639.08 |
| 112 | 001-0070-003-0000 | 2.44 | 1 | \$2,484.07 |
| 113 | 001-0070-005-0000 | 2.85 | 1 | \$2,901.47 |
| 114 | 001-0070-007-0000 | 1.61 | 1 | \$1,639.08 |
| 115 | 001-0070-009-0000 | 1.79 | 1 | \$1,822.33 |
| 116 | 001-0070-022-0000 | 0.88 | 1 | \$897.93 |
| 117 | 001-0070-023-0000 | 2.49 | 1 | \$2,534.97 |
| 118 | 001-0070-024-0000 | 1.89 | 1 | \$1,924.13 |
| 119 | 001-0070-025-0000 | 0.94 | 1 | \$951.89 |
| 120 | 001-0070-026-0000 | 0.89 | 1 | \$910.15 |
| 121 | 001-0070-027-0000 | 0.09 | 1 | \$91.63 |
| 122 | 001-0070-028-0000 | 1.67 | 1 | \$1,700.16 |
| 123 | 001-0070-029-0000 | 6.45 | 1 | \$6,566.49 |
| 124 | 001-0070-036-0000 | 6.54 | 1 | \$6,658.11 |
| 125 | 001-0070-037-0000 | 4.62 | 1 | \$4,703.44 |
| 126 | 001-0070-038-0000 | 0.08 | 1 | \$81.44 |
| 127 | 001-0070-039-0000 | 0.09 | 1 | \$91.63 |
| 128 | 001-0070-045-0000 | 0.52 | 1 | \$526.34 |
| 129 | 001-0070-046-0000 | 0.29 | 1 | \$293.20 |
| 130 | 001-0070-048-0000 | 1.08 | 1 | \$1,099.50 |
| 131 | 001-0070-049-0000 | 4.52 | 1 | \$4,601.63 |
| 132 | 001-0070-050-0000 | 0.84 | 1 | \$856.19 |
| 133 | 001-0070-051-0000 | 4.77 | 1 | \$4,856.15 |
| 134 | 001-0081-004-0000 | 1.01 | 1 | \$1,028.24 |
| 135 | 001-0081-005-0000 | 1.03 | 1 | \$1,048.60 |
| 136 | 001-0081-006-0000 | 1.61 | 1 | \$1,639.08 |
| 137 | 001-0081-007-0000 | 1.80 | 1 | \$1,832.51 |
| 138 | 001-0081-010-0000 | 1.48 | 1 | \$1,506.73 |
| 139 | 001-0081-013-0000 | 4.17 | 1 | \$4,245.31 |
| 140 | 001-0081-014-0000 | 1.13 | 1 | \$1,150.41 |
| 141 | 001-0081-015-0000 | 1.00 | 1 | \$1,018.06 |
| 142 | 001-0081-016-0000 | 1.64 | 1 | \$1,669.62 |
| 143 | 001-0081-017-0000 | 2.55 | 1 | \$2,596.05 |
| 144 | 001-0081-018-0000 | 0.83 | 1 | \$843.97 |
| 145 | 001-0082-001-0000 | 9.00 | 1 | \$9,162.54 |
| 146 | 001-0090-004-0000 | 2.68 | 1 | \$2,728.40 |
| 147 | 001-0090-005-0000 | 6.44 | 1 | \$6,556.31 |

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|-----|-------------------|------|---|------------|
| 148 | 001-0101-001-0000 | 0.03 | 1 | \$30.54 |
| 149 | 001-0101-002-0000 | 0.11 | 1 | \$109.95 |
| 150 | 001-0101-004-0000 | 2.66 | 1 | \$2,708.04 |
| 151 | 001-0101-005-0000 | 0.89 | 1 | \$903.02 |
| 152 | 001-0101-006-0000 | 0.43 | 1 | \$437.77 |
| 153 | 001-0101-007-0000 | 0.41 | 1 | \$414.35 |
| 154 | 001-0102-007-0000 | 0.15 | 1 | \$153.73 |
| 155 | 001-0102-008-0000 | 1.00 | 1 | \$1,017.04 |
| 156 | 001-0102-009-0000 | 0.96 | 1 | \$981.41 |
| 157 | 001-0102-010-0000 | 0.68 | 1 | \$688.21 |
| 158 | 001-0102-011-0000 | 0.93 | 1 | \$947.81 |
| 159 | 001-0103-008-0000 | 0.03 | 1 | \$30.54 |
| 160 | 001-0103-009-0000 | 0.72 | 1 | \$733.00 |
| 161 | 001-0103-013-0000 | 2.35 | 1 | \$2,392.44 |
| 162 | 001-0103-014-0000 | 0.86 | 1 | \$875.53 |
| 163 | 001-0104-001-0000 | 2.76 | 1 | \$2,809.85 |
| 164 | 001-0104-014-0000 | 2.53 | 1 | \$2,575.69 |
| 165 | 001-0104-016-0000 | 3.11 | 1 | \$3,166.17 |
| 166 | 001-0104-017-0000 | 2.20 | 1 | \$2,239.73 |
| 167 | 001-0104-018-0000 | 7.35 | 1 | \$7,482.74 |
| 168 | 001-0104-019-0000 | 0.27 | 1 | \$274.88 |
| 169 | 001-0104-020-0000 | 0.46 | 1 | \$466.27 |
| 170 | 001-0111-001-0000 | 0.38 | 1 | \$388.90 |
| 171 | 001-0111-002-0000 | 0.18 | 1 | \$187.32 |
| 172 | 001-0111-003-0000 | 0.07 | 1 | \$71.26 |
| 173 | 001-0111-004-0000 | 0.17 | 1 | \$170.02 |
| 174 | 001-0111-005-0000 | 0.14 | 1 | \$140.49 |
| 175 | 001-0111-006-0000 | 0.07 | 1 | \$70.25 |
| 176 | 001-0111-007-0000 | 0.07 | 1 | \$70.25 |
| 177 | 001-0111-008-0000 | 0.12 | 1 | \$117.08 |
| 178 | 001-0112-029-0000 | 1.68 | 1 | \$1,710.34 |
| 179 | 001-0112-034-0000 | 2.56 | 1 | \$2,606.23 |
| 180 | 001-0112-036-0000 | 2.51 | 1 | \$2,555.33 |
| 181 | 001-0112-037-0000 | 1.29 | 1 | \$1,313.30 |
| 182 | 001-0112-039-0000 | 1.51 | 1 | \$1,537.27 |
| 183 | 001-0112-044-0000 | 0.59 | 1 | \$597.60 |
| 184 | 001-0112-045-0000 | 0.58 | 1 | \$589.46 |
| 185 | 001-0112-046-0000 | 0.60 | 1 | \$607.78 |

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|-----|-------------------|------|---|------------|
| 186 | 001-0112-047-0000 | 0.51 | 1 | \$516.16 |
| 187 | 001-0112-048-0000 | 0.45 | 1 | \$454.05 |
| 188 | 001-0114-003-0000 | 0.44 | 1 | \$452.02 |
| 189 | 001-0114-006-0000 | 0.99 | 1 | \$1,011.95 |
| 190 | 001-0122-009-0000 | 0.29 | 1 | \$293.20 |
| 191 | 001-0122-010-0000 | 0.62 | 1 | \$635.27 |
| 192 | 001-0122-012-0000 | 0.96 | 1 | \$977.34 |
| 193 | 001-0122-013-0000 | 3.51 | 1 | \$3,573.39 |
| 194 | 001-0122-014-0000 | 0.30 | 1 | \$305.42 |
| 195 | 001-0123-003-0000 | 1.08 | 1 | \$1,099.50 |
| 196 | 001-0123-004-0000 | 0.57 | 1 | \$577.24 |
| 197 | 001-0130-007-0000 | 0.11 | 1 | \$111.99 |
| 198 | 001-0130-028-0000 | 0.03 | 1 | \$33.60 |
| 199 | 001-0130-029-0000 | 4.04 | 1 | \$4,112.96 |
| 200 | 001-0141-002-0000 | 0.21 | 1 | \$213.79 |
| 201 | 001-0141-003-0000 | 0.38 | 1 | \$385.84 |
| 202 | 001-0141-007-0000 | 0.31 | 1 | \$315.60 |
| 203 | 001-0141-013-0000 | 0.15 | 1 | \$149.65 |
| 204 | 001-0141-014-0000 | 0.15 | 1 | \$149.65 |
| 205 | 001-0141-015-0000 | 0.15 | 1 | \$149.65 |
| 206 | 001-0141-016-0000 | 0.15 | 1 | \$149.65 |
| 207 | 001-0141-017-0000 | 0.15 | 1 | \$149.65 |
| 208 | 001-0141-021-0000 | 0.31 | 1 | \$314.58 |
| 209 | 001-0141-022-0000 | 0.36 | 1 | \$366.50 |
| 210 | 001-0141-023-0000 | 0.47 | 1 | \$478.49 |
| 211 | 001-0141-024-0000 | 0.77 | 1 | \$785.94 |
| 212 | 001-0141-025-0000 | 0.46 | 1 | \$471.36 |
| 213 | 001-0141-026-0000 | 0.01 | 1 | \$5.09 |
| 214 | 001-0141-027-0000 | 0.36 | 1 | \$368.54 |
| 215 | 001-0142-001-0000 | 0.37 | 1 | \$373.63 |
| 216 | 001-0142-002-0000 | 0.21 | 1 | \$213.79 |
| 217 | 001-0142-003-0000 | 0.07 | 1 | \$73.30 |
| 218 | 001-0142-004-0000 | 0.23 | 1 | \$230.08 |
| 219 | 001-0142-005-0000 | 0.34 | 1 | \$343.09 |
| 220 | 001-0142-008-0000 | 0.15 | 1 | \$156.78 |
| 221 | 001-0142-009-0000 | 0.15 | 1 | \$156.78 |
| 222 | 001-0142-010-0000 | 0.22 | 1 | \$223.97 |
| 223 | 001-0142-011-0000 | 0.07 | 1 | \$74.32 |

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|-----|-------------------|------|---|----------|
| 224 | 001-0142-012-0000 | 0.29 | 1 | \$299.31 |
| 225 | 001-0142-013-0000 | 0.59 | 1 | \$598.62 |
| 226 | 001-0142-014-0000 | 0.31 | 1 | \$314.58 |
| 227 | 001-0142-018-0000 | 0.36 | 1 | \$366.50 |
| 228 | 001-0142-019-0000 | 0.31 | 1 | \$314.58 |
| 229 | 001-0142-020-0000 | 0.15 | 1 | \$156.78 |
| 230 | 001-0142-021-0000 | 0.28 | 1 | \$279.97 |
| 231 | 001-0142-022-0000 | 0.19 | 1 | \$192.41 |
| 232 | 001-0143-004-0000 | 0.14 | 1 | \$0.00 |
| 233 | 001-0143-005-0000 | 0.14 | 1 | \$0.00 |
| 234 | 001-0143-006-0000 | 0.14 | 1 | \$0.00 |
| 235 | 001-0143-007-0000 | 0.14 | 1 | \$0.00 |
| 236 | 001-0143-013-0000 | 0.17 | 1 | \$0.00 |
| 237 | 001-0143-014-0000 | 0.17 | 1 | \$0.00 |
| 238 | 001-0143-015-0000 | 0.11 | 1 | \$0.00 |
| 239 | 001-0144-003-0000 | 0.13 | 1 | \$132.35 |
| 240 | 001-0144-004-0000 | 0.13 | 1 | \$132.35 |
| 241 | 001-0144-005-0000 | 0.14 | 1 | \$142.53 |
| 242 | 001-0144-006-0000 | 0.14 | 1 | \$0.00 |
| 243 | 001-0144-007-0000 | 0.14 | 1 | \$0.00 |
| 244 | 001-0144-008-0000 | 0.14 | 1 | \$0.00 |
| 245 | 001-0144-009-0000 | 0.14 | 1 | \$0.00 |
| 246 | 001-0144-010-0000 | 0.11 | 1 | \$0.00 |
| 247 | 001-0144-011-0000 | 0.11 | 1 | \$0.00 |
| 248 | 001-0144-012-0000 | 0.11 | 1 | \$0.00 |
| 249 | 001-0144-013-0000 | 0.11 | 1 | \$0.00 |
| 250 | 001-0144-014-0000 | 0.11 | 1 | \$0.00 |
| 251 | 001-0144-015-0000 | 0.11 | 1 | \$0.00 |
| 252 | 001-0144-016-0000 | 0.11 | 1 | \$0.00 |
| 253 | 001-0144-017-0000 | 0.11 | 1 | \$0.00 |
| 254 | 001-0144-018-0000 | 0.11 | 1 | \$0.00 |
| 255 | 001-0144-019-0000 | 0.11 | 1 | \$0.00 |
| 256 | 001-0144-020-0000 | 0.11 | 1 | \$0.00 |
| 257 | 001-0144-021-0000 | 0.11 | 1 | \$0.00 |
| 258 | 001-0144-022-0000 | 0.14 | 1 | \$0.00 |
| 259 | 001-0144-023-0000 | 0.14 | 1 | \$0.00 |
| 260 | 001-0144-024-0000 | 0.14 | 1 | \$0.00 |
| 261 | 001-0144-032-0000 | 0.96 | 1 | \$981.41 |

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|-----|-------------------|-------|---|------------|
| 262 | 001-0144-033-0000 | 0.41 | 1 | \$420.46 |
| 263 | 001-0145-012-0000 | 0.11 | 1 | \$0.00 |
| 264 | 001-0145-013-0000 | 0.33 | 1 | \$336.98 |
| 265 | 001-0145-022-0000 | 1.31 | 1 | \$1,333.66 |
| 266 | 001-0145-023-0000 | 0.69 | 1 | \$701.44 |
| 267 | 001-0145-024-0000 | 0.21 | 1 | \$210.74 |
| 268 | 001-0145-026-0000 | 1.43 | 1 | \$1,455.83 |
| 269 | 001-0151-001-0000 | 0.09 | 1 | \$95.70 |
| 270 | 001-0151-002-0000 | 0.34 | 1 | \$345.12 |
| 271 | 001-0151-005-0000 | 3.86 | 1 | \$3,929.71 |
| 272 | 001-0152-001-0000 | 0.14 | 1 | \$140.49 |
| 273 | 001-0152-002-0000 | 0.14 | 1 | \$140.49 |
| 274 | 001-0152-003-0000 | 0.14 | 1 | \$140.49 |
| 275 | 001-0152-004-0000 | 0.14 | 1 | \$140.49 |
| 276 | 001-0152-005-0000 | 0.28 | 1 | \$279.97 |
| 277 | 001-0152-006-0000 | 0.14 | 1 | \$140.49 |
| 278 | 001-0152-007-0000 | 0.14 | 1 | \$140.49 |
| 279 | 001-0152-011-0000 | 0.22 | 1 | \$223.97 |
| 280 | 001-0152-012-0000 | 0.11 | 1 | \$111.99 |
| 281 | 001-0152-013-0000 | 0.11 | 1 | \$111.99 |
| 282 | 001-0152-014-0000 | 0.11 | 1 | \$111.99 |
| 283 | 001-0152-015-0000 | 0.66 | 1 | \$672.94 |
| 284 | 001-0152-017-0000 | 0.88 | 1 | \$897.93 |
| 285 | 001-0152-018-0000 | 0.40 | 1 | \$411.30 |
| 286 | 001-0152-019-0000 | 0.18 | 1 | \$187.32 |
| 287 | 001-0152-021-0000 | 0.39 | 1 | \$392.97 |
| 288 | 001-0152-022-0000 | 0.67 | 1 | \$679.05 |
| 289 | 001-0153-001-0000 | 0.59 | 1 | \$598.62 |
| 290 | 001-0153-002-0000 | 0.29 | 1 | \$295.24 |
| 291 | 001-0153-008-0000 | 0.61 | 1 | \$625.09 |
| 292 | 001-0153-009-0000 | 0.80 | 1 | \$810.38 |
| 293 | 001-0153-011-0000 | 1.00 | 1 | \$1,018.06 |
| 294 | 001-0160-005-0000 | 0.76 | 2 | \$184.47 |
| 295 | 001-0160-006-0000 | 4.60 | 2 | \$1,123.92 |
| 296 | 001-0160-008-0000 | 0.74 | 2 | \$179.58 |
| 297 | 001-0160-009-0000 | 1.01 | 2 | \$246.77 |
| 298 | 001-0160-010-0000 | 2.88 | 2 | \$703.67 |
| 299 | 001-0160-011-0000 | 15.55 | 2 | \$3,799.33 |

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|-----|-------------------|-------|---|------------|
| 300 | 001-0160-013-0000 | 12.48 | 2 | \$3,049.24 |
| 301 | 001-0160-018-0000 | 1.54 | 2 | \$376.27 |
| 302 | 001-0160-021-0000 | 5.63 | 2 | \$1,375.58 |
| 303 | 001-0160-022-0000 | 0.76 | 2 | \$186.67 |
| 304 | 001-0160-027-0000 | 0.56 | 1 | \$566.04 |
| 305 | 001-0160-029-0000 | 5.27 | 1 | \$5,365.18 |
| 306 | 001-0160-034-0000 | 10.29 | 2 | \$2,514.16 |
| 307 | 001-0160-037-0000 | 0.32 | 2 | \$77.45 |
| 308 | 001-0160-038-0000 | 1.16 | 2 | \$283.42 |
| 309 | 001-0160-039-0000 | 12.26 | 2 | \$2,995.49 |
| 310 | 001-0160-041-0000 | 7.05 | 1 | \$7,177.32 |
| 311 | 001-0160-044-0000 | 2.06 | 2 | \$503.32 |
| 312 | 001-0160-045-0000 | 2.27 | 2 | \$554.63 |
| 313 | 001-0160-046-0000 | 0.21 | 2 | \$50.58 |
| 314 | 001-0160-047-0000 | 4.88 | 1 | \$4,968.13 |
| 315 | 001-0160-048-0000 | 1.57 | 1 | \$1,598.35 |
| 316 | 001-0160-049-0000 | 0.97 | 1 | \$988.54 |
| 317 | 001-0160-050-0000 | 3.89 | 1 | \$3,960.25 |
| 318 | 001-0181-001-0000 | 4.82 | 1 | \$4,907.05 |
| 319 | 001-0181-002-0000 | 6.20 | 1 | \$6,311.97 |
| 320 | 001-0181-003-0000 | 1.22 | 1 | \$1,242.03 |
| 321 | 001-0181-004-0000 | 4.90 | 1 | \$4,988.49 |
| 322 | 001-0181-007-0000 | 0.42 | 1 | \$427.59 |
| 323 | 001-0181-009-0000 | 3.88 | 1 | \$3,950.07 |
| 324 | 001-0181-010-0000 | 1.34 | 1 | \$1,364.20 |
| 325 | 001-0181-014-0000 | 0.63 | 1 | \$642.40 |
| 326 | 001-0181-015-0000 | 0.56 | 1 | \$566.04 |
| 327 | 001-0181-016-0000 | 1.14 | 1 | \$1,160.59 |
| 328 | 001-0181-017-0000 | 1.93 | 1 | \$1,964.86 |
| 329 | 001-0181-019-0000 | 0.52 | 1 | \$524.30 |
| 330 | 001-0181-020-0000 | 1.02 | 1 | \$1,038.42 |
| 331 | 001-0181-021-0000 | 1.11 | 1 | \$1,130.05 |
| 332 | 001-0181-022-0000 | 0.77 | 1 | \$784.92 |
| 333 | 001-0181-024-0000 | 1.17 | 1 | \$1,191.13 |
| 334 | 001-0181-025-0000 | 1.90 | 1 | \$1,934.31 |
| 335 | 001-0181-026-0000 | 0.13 | 1 | \$129.29 |
| 336 | 001-0181-027-0000 | 0.16 | 1 | \$158.82 |
| 337 | 001-0181-028-0000 | 1.51 | 1 | \$1,537.27 |

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|-----|-------------------|------|---|------------|
| 338 | 001-0181-029-0000 | 0.28 | 1 | \$282.00 |
| 339 | 001-0181-030-0000 | 0.28 | 1 | \$282.00 |
| 340 | 001-0181-031-0000 | 0.28 | 1 | \$282.00 |
| 341 | 001-0181-032-0000 | 0.47 | 1 | \$474.42 |
| 342 | 001-0181-033-0000 | 0.47 | 1 | \$473.40 |
| 343 | 001-0181-034-0000 | 0.29 | 1 | \$292.18 |
| 344 | 001-0181-035-0000 | 0.30 | 1 | \$306.44 |
| 345 | 001-0181-036-0000 | 5.06 | 1 | \$5,151.38 |
| 346 | 001-0181-037-0000 | 0.08 | 1 | \$82.46 |
| 347 | 001-0181-038-0000 | 0.08 | 1 | \$77.37 |
| 348 | 001-0181-039-0000 | 0.98 | 1 | \$1,001.77 |
| 349 | 001-0182-001-0000 | 0.58 | 1 | \$590.47 |
| 350 | 001-0182-004-0000 | 0.37 | 1 | \$375.66 |
| 351 | 001-0182-005-0000 | 2.10 | 1 | \$2,137.93 |
| 352 | 001-0182-010-0000 | 1.32 | 1 | \$1,343.84 |
| 353 | 001-0182-015-0000 | 4.34 | 1 | \$4,418.38 |
| 354 | 001-0182-019-0000 | 1.86 | 1 | \$1,893.59 |
| 355 | 001-0182-024-0000 | 3.56 | 1 | \$3,624.29 |
| 356 | 001-0182-025-0000 | 1.31 | 1 | \$1,333.66 |
| 357 | 001-0190-007-0000 | 0.36 | 1 | \$366.50 |
| 358 | 001-0190-008-0000 | 0.23 | 1 | \$229.06 |
| 359 | 001-0190-017-0000 | 0.35 | 1 | \$356.32 |
| 360 | 001-0190-020-0000 | 3.81 | 1 | \$3,878.81 |
| 361 | 001-0190-021-0000 | 1.97 | 1 | \$2,005.58 |
| 362 | 001-0190-022-0000 | 3.05 | 1 | \$3,105.08 |
| 363 | 001-0200-010-0000 | 4.86 | 1 | \$4,947.77 |
| 364 | 001-0200-011-0000 | 6.30 | 1 | \$6,413.78 |
| 365 | 001-0200-018-0000 | 3.68 | 1 | \$3,746.46 |
| 366 | 001-0200-019-0000 | 3.34 | 1 | \$3,400.32 |
| 367 | 001-0200-023-0000 | 1.82 | 1 | \$1,852.87 |
| 368 | 001-0200-025-0000 | 5.57 | 1 | \$5,670.59 |
| 369 | 001-0200-029-0000 | 1.77 | 1 | \$1,801.97 |
| 370 | 001-0200-030-0000 | 1.40 | 1 | \$1,425.28 |
| 371 | 001-0200-035-0000 | 2.14 | 1 | \$2,178.65 |
| 372 | 001-0200-039-0000 | 0.66 | 1 | \$667.85 |
| 373 | 001-0200-040-0000 | 1.23 | 1 | \$1,252.21 |
| 374 | 001-0200-041-0000 | 0.09 | 1 | \$0.00 |
| 375 | 001-0200-042-0000 | 0.28 | 1 | \$287.09 |

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|-----|-------------------|-------|---|-------------|
| 376 | 001-0200-043-0000 | 0.20 | 1 | \$201.58 |
| 377 | 001-0200-044-0000 | 1.39 | 1 | \$1,415.10 |
| 378 | 001-0200-048-0000 | 0.64 | 1 | \$654.61 |
| 379 | 001-0200-049-0000 | 2.15 | 1 | \$2,188.83 |
| 380 | 001-0200-050-0000 | 3.00 | 1 | \$3,054.18 |
| 381 | 001-0210-004-0000 | 0.92 | 1 | \$934.58 |
| 382 | 001-0210-005-0000 | 1.48 | 1 | \$1,506.73 |
| 383 | 001-0210-006-0000 | 0.37 | 1 | \$373.63 |
| 384 | 001-0210-007-0000 | 2.12 | 1 | \$2,158.29 |
| 385 | 001-0210-010-0000 | 17.37 | 1 | \$17,683.70 |
| 386 | 001-0210-012-0000 | 1.15 | 1 | \$1,170.77 |
| 387 | 001-0210-018-0000 | 1.37 | 1 | \$1,394.74 |
| 388 | 001-0210-024-0000 | 0.61 | 1 | \$616.94 |
| 389 | 001-0210-035-0000 | 4.95 | 1 | \$5,039.40 |
| 390 | 001-0210-037-0000 | 0.20 | 1 | \$202.59 |
| 391 | 001-0210-038-0000 | 40.58 | 1 | \$41,312.87 |
| 392 | 001-0210-041-0000 | 0.19 | 1 | \$196.49 |
| 393 | 001-0210-045-0000 | 2.50 | 1 | \$2,545.15 |
| 394 | 001-0210-046-0000 | 1.44 | 1 | \$1,466.01 |
| 395 | 001-0210-047-0000 | 1.69 | 1 | \$1,720.52 |
| 396 | 001-0210-048-0000 | 0.36 | 1 | \$366.50 |
| 397 | 001-0210-049-0000 | 0.32 | 1 | \$325.78 |
| 398 | 001-0210-050-0000 | 7.17 | 1 | \$7,299.49 |
| 399 | 001-0210-051-0000 | 1.82 | 1 | \$1,852.87 |
| 400 | 001-0210-052-0000 | 0.33 | 1 | \$339.01 |
| 401 | 001-0210-053-0000 | 2.82 | 1 | \$2,870.93 |
| 402 | 001-0210-054-0000 | 0.05 | 1 | \$0.00 |
| 403 | 001-0210-055-0000 | 0.09 | 1 | \$0.00 |
| 404 | 001-0230-001-0000 | 0.07 | 1 | \$67.19 |
| 405 | 001-0230-002-0000 | 0.01 | 1 | \$12.22 |
| 406 | 001-0230-003-0000 | 0.01 | 1 | \$9.16 |
| 407 | 001-0230-004-0000 | 0.05 | 1 | \$47.85 |
| 408 | 001-0230-005-0000 | 0.08 | 1 | \$80.43 |
| 409 | 001-0230-006-0000 | 1.38 | 1 | \$1,404.92 |
| 410 | 001-0230-007-0000 | 0.25 | 1 | \$251.46 |
| 411 | 001-0320-001-0000 | 2.94 | 1 | \$2,993.10 |
| 412 | 001-0320-002-0000 | 1.66 | 1 | \$1,689.98 |
| 413 | 001-0320-003-0000 | 1.15 | 1 | \$1,170.77 |

| | | | | |
|-----|-------------------|-------|---|-------------|
| 414 | 001-0320-005-0000 | 2.75 | 1 | \$2,799.67 |
| 416 | 001-0320-007-0000 | 1.76 | 1 | \$1,791.79 |
| 417 | 001-0320-008-0000 | 2.72 | 1 | \$2,769.12 |
| 418 | 001-0320-009-0000 | 0.71 | 1 | \$718.75 |
| 419 | 002-0010-006-0000 | 10.26 | 1 | \$10,445.30 |
| 420 | 002-0010-023-0000 | 4.12 | 1 | \$4,194.41 |
| 421 | 002-0020-009-0000 | 0.62 | 1 | \$627.12 |
| 422 | 002-0020-010-0000 | 0.56 | 1 | \$569.10 |
| 423 | 002-0020-012-0000 | 0.44 | 1 | \$0.00 |
| 424 | 002-0020-015-0000 | 0.94 | 1 | \$959.01 |
| 425 | 002-0020-016-0000 | 2.90 | 1 | \$2,952.37 |
| 426 | 002-0031-001-0000 | 1.26 | 1 | \$1,282.76 |
| 427 | 002-0031-002-0000 | 6.62 | 1 | \$6,739.56 |
| 428 | 002-0041-021-0000 | 0.16 | 1 | \$158.82 |
| 429 | 002-0041-022-0000 | 0.16 | 1 | \$158.82 |
| 430 | 002-0041-023-0000 | 0.16 | 1 | \$158.82 |
| 431 | 002-0041-041-0000 | 0.08 | 1 | \$84.50 |
| 432 | 002-0041-042-0000 | 0.11 | 1 | \$111.99 |
| 433 | 002-0041-043-0000 | 0.11 | 1 | \$111.99 |
| 434 | 002-0041-044-0000 | 0.08 | 1 | \$84.50 |
| 435 | 002-0041-045-0000 | 0.08 | 1 | \$84.50 |
| 436 | 002-0041-046-0000 | 0.11 | 1 | \$111.99 |
| 437 | 002-0041-047-0000 | 0.18 | 1 | \$187.32 |
| 438 | 002-0041-048-0000 | 0.18 | 1 | \$187.32 |
| 439 | 002-0041-050-0000 | 0.15 | 1 | \$152.71 |
| 440 | 002-0041-054-0000 | 0.34 | 1 | \$346.14 |
| 441 | 002-0041-055-0000 | 0.25 | 1 | \$252.48 |
| 442 | 002-0041-058-0000 | 0.92 | 1 | \$932.54 |
| 443 | 002-0041-059-0000 | 0.70 | 1 | \$710.61 |
| 444 | 002-0041-074-0000 | 2.66 | 1 | \$2,708.04 |
| 445 | 002-0041-075-0000 | 2.70 | 1 | \$2,748.76 |
| 446 | 002-0041-076-0000 | 2.64 | 1 | \$2,687.68 |
| 447 | 002-0041-083-0000 | 4.97 | 1 | \$5,059.76 |
| 448 | 002-0041-084-0000 | 1.06 | 1 | \$1,079.14 |
| 449 | 002-0041-086-0000 | 3.14 | 1 | \$3,196.71 |
| 450 | 002-0041-088-0000 | 1.70 | 1 | \$1,730.70 |
| 451 | 002-0051-003-0000 | 4.13 | 1 | \$4,204.59 |
| 452 | 002-0053-003-0000 | 2.02 | 1 | \$2,056.48 |

| | | | | |
|-----|-------------------|------|---|------------|
| 453 | 002-0053-004-0000 | 1.48 | 1 | \$1,506.73 |
| 454 | 002-0054-001-0000 | 0.92 | 1 | \$936.62 |
| 455 | 002-0054-002-0000 | 0.54 | 1 | \$553.82 |
| 456 | 002-0054-003-0000 | 0.32 | 1 | \$321.71 |
| 457 | 002-0054-004-0000 | 1.68 | 1 | \$1,710.34 |
| 458 | 002-0055-001-0000 | 0.10 | 1 | \$101.81 |
| 459 | 002-0055-002-0000 | 4.37 | 1 | \$4,448.92 |
| 460 | 002-0055-003-0000 | 0.68 | 1 | \$693.30 |
| 461 | 002-0055-004-0000 | 0.12 | 1 | \$119.11 |
| 462 | 002-0055-005-0000 | 0.23 | 1 | \$234.15 |
| 463 | 002-0055-006-0000 | 0.28 | 1 | \$285.06 |
| 464 | 002-0055-007-0000 | 0.28 | 1 | \$285.06 |
| 465 | 002-0055-008-0000 | 0.33 | 1 | \$331.89 |
| 466 | 002-0055-009-0000 | 0.02 | 1 | \$20.36 |
| 467 | 002-0055-010-0000 | 0.04 | 1 | \$40.72 |
| 468 | 002-0055-011-0000 | 0.09 | 1 | \$91.63 |
| 469 | 002-0055-012-0000 | 0.04 | 1 | \$38.69 |
| 470 | 002-0055-014-0000 | 0.26 | 1 | \$260.62 |
| 471 | 002-0055-015-0000 | 2.02 | 1 | \$2,056.48 |
| 472 | 002-0055-016-0000 | 0.12 | 1 | \$119.11 |
| 473 | 002-0055-017-0000 | 1.14 | 1 | \$1,160.59 |
| 474 | 002-0055-018-0000 | 0.34 | 1 | \$346.14 |
| 475 | 002-0095-001-0000 | 0.09 | 1 | \$93.66 |
| 476 | 002-0095-002-0000 | 0.07 | 1 | \$74.32 |
| 477 | 002-0095-003-0000 | 0.11 | 1 | \$111.99 |
| 478 | 002-0095-004-0000 | 0.11 | 1 | \$111.99 |
| 479 | 002-0095-013-0000 | 0.16 | 1 | \$158.82 |
| 480 | 002-0095-014-0000 | 0.16 | 1 | \$158.82 |
| 481 | 002-0095-015-0000 | 0.09 | 1 | \$93.66 |
| 482 | 002-0095-016-0000 | 0.06 | 1 | \$55.99 |
| 483 | 002-0095-017-0000 | 0.07 | 1 | \$74.32 |
| 484 | 002-0095-018-0000 | 0.09 | 1 | \$93.66 |
| 485 | 002-0095-019-0000 | 0.78 | 1 | \$795.10 |
| 486 | 002-0095-020-0000 | 1.35 | 1 | \$1,374.38 |
| 487 | 002-0095-021-0000 | 6.26 | 1 | \$6,373.06 |
| 488 | 003-0022-003-0000 | 0.02 | 2 | \$0.00 |
| 489 | 003-0022-005-0000 | 0.09 | 2 | \$21.99 |
| 490 | 003-0022-006-0000 | 0.18 | 2 | \$43.98 |

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|-----|-------------------|------|---|------------|
| 491 | 003-0022-009-0000 | 0.01 | 1 | \$0.00 |
| 492 | 003-0022-011-0000 | 1.39 | 1 | \$1,415.10 |
| 493 | 003-0022-014-0000 | 1.74 | 1 | \$1,771.42 |
| 494 | 003-0022-015-0000 | 0.15 | 1 | \$149.65 |
| 495 | 003-0022-016-0000 | 0.12 | 1 | \$122.17 |
| 496 | 003-0022-017-0000 | 0.08 | 1 | \$81.44 |
| 497 | 003-0022-019-0000 | 5.34 | 1 | \$5,436.44 |
| 498 | 003-0022-024-0000 | 0.37 | 2 | \$89.67 |
| 499 | 003-0022-026-0000 | 0.03 | 2 | \$0.00 |
| 500 | 003-0022-028-0000 | 0.60 | 2 | \$145.38 |
| 501 | 003-0022-029-0000 | 0.06 | 2 | \$0.00 |
| 502 | 003-0022-031-0000 | 3.38 | 2 | \$825.84 |
| 503 | 003-0022-032-0000 | 1.19 | 2 | \$290.75 |
| 504 | 003-0022-034-0000 | 0.57 | 2 | \$139.76 |
| 505 | 003-0022-035-0000 | 0.51 | 1 | \$517.17 |
| 506 | 003-0022-038-0000 | 0.09 | 1 | \$91.63 |
| 507 | 003-0022-039-0001 | 0.03 | 1 | \$29.52 |
| 508 | 003-0022-039-0002 | 0.00 | 1 | \$0.00 |
| 509 | 003-0022-040-0000 | 0.15 | 1 | \$152.71 |
| 510 | 003-0022-041-0000 | 0.03 | 1 | \$30.54 |
| 511 | 003-0022-042-0000 | 0.07 | 2 | \$0.00 |
| 512 | 003-0022-043-0000 | 3.02 | 2 | \$737.88 |
| 513 | 003-0022-044-0000 | 0.02 | 2 | \$0.00 |
| 514 | 003-0022-045-0000 | 0.02 | 2 | \$0.00 |
| 515 | 003-0022-046-0000 | 0.19 | 2 | \$45.69 |
| 516 | 003-0022-047-0000 | 0.14 | 2 | \$34.94 |
| 517 | 003-0022-048-0000 | 0.07 | 1 | \$72.28 |
| 518 | 003-0032-013-0000 | 0.41 | 2 | \$100.91 |
| 519 | 003-0032-014-0000 | 0.37 | 2 | \$89.67 |
| 520 | 003-0032-015-0000 | 0.10 | 2 | \$24.43 |
| 521 | 003-0032-016-0000 | 0.37 | 2 | \$89.67 |
| 522 | 003-0032-017-0000 | 0.92 | 2 | \$224.29 |
| 523 | 003-0032-024-0000 | 0.55 | 2 | \$134.63 |
| 524 | 003-0032-025-0000 | 2.85 | 2 | \$696.34 |
| 525 | 003-0032-026-0000 | 0.31 | 2 | \$75.50 |
| 526 | 003-0032-028-0000 | 2.56 | 2 | \$625.48 |
| 527 | 003-0032-029-0000 | 0.61 | 2 | \$148.55 |
| 528 | 003-0032-030-0000 | 0.18 | 2 | \$44.47 |

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|------|-------------------|-------|---|------------|
| 529 | 003-0032-031-0000 | 3.71 | 2 | \$906.46 |
| 530 | 003-0032-032-0000 | 17.37 | 2 | \$4,244.01 |
| 531 | 003-0032-033-0000 | 12.67 | 2 | \$3,095.66 |
| 532 | 003-0032-034-0000 | 0.18 | 2 | \$44.22 |
| 533 | 003-0072-005-0000 | 0.19 | 1 | \$196.49 |
| 534 | 003-0072-006-0000 | 0.15 | 1 | \$149.65 |
| 535 | 003-0072-023-0000 | 0.29 | 1 | \$293.20 |
| 536 | 003-0072-024-0000 | 0.29 | 1 | \$299.31 |
| 537 | 003-0072-027-0000 | 0.07 | 1 | \$66.17 |
| 538 | 003-0072-028-0000 | 0.87 | 1 | \$889.78 |
| 539 | 003-0072-029-0000 | 0.47 | 1 | \$476.45 |
| 540 | 003-0072-030-0000 | 0.24 | 1 | \$243.32 |
| 541 | 003-0072-031-0000 | 1.63 | 1 | \$1,659.44 |
| 542 | 003-0072-032-0000 | 0.38 | 1 | \$388.90 |
| 543 | 003-0072-033-0000 | 0.74 | 1 | \$757.44 |
| 544 | 003-0072-034-0000 | 2.08 | 1 | \$2,117.56 |
| 545 | 003-0072-035-0000 | 0.04 | 1 | \$40.72 |
| 546 | 003-0072-036-0000 | 0.31 | 1 | \$317.63 |
| 547 | 003-0072-038-0000 | 0.31 | 1 | \$317.63 |
| 548 | 003-0072-040-0000 | 0.63 | 1 | \$643.41 |
| 1001 | 002-0061-011-0000 | 1.79 | 1 | \$1,822.33 |
| 1002 | 002-0061-012-0000 | 0.22 | 1 | \$218.88 |
| 1003 | 002-0074-003-0000 | 0.04 | 1 | \$40.72 |
| 1004 | 002-0074-005-0000 | 1.60 | 1 | \$1,628.90 |
| 1005 | 002-0074-013-0000 | 1.20 | 1 | \$1,221.67 |
| 1006 | 002-0075-001-0000 | 0.07 | 1 | \$0.00 |
| 1007 | 002-0075-002-0000 | 0.07 | 1 | \$74.32 |
| 1008 | 002-0075-003-0000 | 0.05 | 1 | \$49.88 |
| 1009 | 002-0075-004-0000 | 0.05 | 1 | \$49.88 |
| 1010 | 002-0075-005-0000 | 0.05 | 1 | \$49.88 |
| 1011 | 002-0075-006-0000 | 0.15 | 1 | \$149.65 |
| 1012 | 002-0075-007-0000 | 0.15 | 1 | \$149.65 |
| 1013 | 002-0075-008-0000 | 0.10 | 1 | \$102.82 |
| 1014 | 002-0075-009-0000 | 0.09 | 1 | \$93.66 |
| 1015 | 002-0075-010-0000 | 0.10 | 1 | \$102.82 |
| 1016 | 002-0075-011-0000 | 0.15 | 1 | \$149.65 |
| 1017 | 002-0075-024-0000 | 0.15 | 1 | \$149.65 |
| 1018 | 002-0076-004-0000 | 0.23 | 1 | \$238.23 |

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|------|-------------------|------|---|------------|
| 1019 | 002-0076-005-0000 | 0.72 | 1 | \$734.02 |
| 1020 | 002-0076-009-0000 | 1.16 | 1 | \$1,180.95 |
| 1021 | 002-0076-010-0000 | 0.19 | 1 | \$196.49 |
| 1022 | 002-0076-011-0000 | 0.55 | 1 | \$557.90 |
| 1023 | 002-0076-012-0000 | 0.15 | 1 | \$154.75 |
| 1024 | 002-0076-013-0000 | 0.09 | 1 | \$93.66 |
| 1025 | 002-0076-015-0000 | 0.09 | 1 | \$88.57 |
| 1026 | 002-0076-024-0000 | 0.45 | 1 | \$454.05 |
| 1078 | 002-0210-003-0000 | 0.05 | 1 | \$0.00 |
| 1079 | 002-0210-004-0000 | 0.04 | 1 | \$0.00 |
| 1080 | 002-0210-005-0000 | 0.04 | 1 | \$0.00 |
| 1081 | 002-0210-006-0000 | 0.05 | 1 | \$0.00 |
| 1082 | 002-0210-007-0000 | 0.05 | 1 | \$0.00 |
| 1083 | 002-0210-008-0000 | 0.05 | 1 | \$0.00 |
| 1084 | 002-0210-009-0000 | 0.05 | 1 | \$0.00 |
| 1085 | 002-0210-010-0000 | 0.05 | 1 | \$0.00 |
| 1086 | 002-0210-011-0000 | 0.05 | 1 | \$0.00 |
| 1087 | 002-0210-012-0000 | 0.04 | 1 | \$0.00 |
| 1088 | 002-0210-013-0000 | 0.04 | 1 | \$0.00 |
| 1089 | 002-0210-014-0000 | 0.05 | 1 | \$0.00 |
| 1090 | 002-0210-015-0000 | 0.05 | 1 | \$0.00 |
| 1091 | 002-0210-016-0000 | 0.05 | 1 | \$0.00 |
| 1092 | 002-0210-017-0000 | 0.04 | 1 | \$0.00 |
| 1093 | 002-0210-018-0000 | 0.04 | 1 | \$0.00 |
| 1094 | 002-0210-019-0000 | 0.04 | 1 | \$0.00 |
| 1095 | 002-0210-020-0000 | 0.05 | 1 | \$0.00 |
| 1096 | 002-0210-021-0000 | 0.05 | 1 | \$0.00 |
| 1097 | 002-0210-022-0000 | 0.04 | 1 | \$0.00 |
| 1098 | 002-0210-023-0000 | 0.04 | 1 | \$0.00 |
| 1099 | 002-0210-024-0000 | 0.04 | 1 | \$0.00 |
| 1100 | 002-0210-025-0000 | 0.05 | 1 | \$0.00 |
| 1101 | 002-0210-026-0000 | 0.04 | 1 | \$0.00 |
| 1102 | 002-0210-027-0000 | 0.04 | 1 | \$0.00 |
| 1103 | 002-0210-028-0000 | 0.04 | 1 | \$0.00 |
| 1104 | 002-0210-029-0000 | 0.04 | 1 | \$0.00 |
| 1105 | 002-0210-030-0000 | 0.05 | 1 | \$0.00 |
| 1106 | 002-0210-031-0000 | 0.04 | 1 | \$0.00 |
| 1107 | 002-0210-032-0000 | 0.04 | 1 | \$0.00 |

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|------|-------------------|------|---|----------|
| 1108 | 002-0210-033-0000 | 0.04 | 1 | \$0.00 |
| 1109 | 002-0210-034-0000 | 0.05 | 1 | \$0.00 |
| 1110 | 002-0210-035-0000 | 0.05 | 1 | \$0.00 |
| 1111 | 002-0210-036-0000 | 0.04 | 1 | \$0.00 |
| 1112 | 002-0210-037-0000 | 0.04 | 1 | \$0.00 |
| 1113 | 002-0210-038-0000 | 0.04 | 1 | \$0.00 |
| 1114 | 002-0210-039-0000 | 0.05 | 1 | \$0.00 |
| 1115 | 002-0210-040-0000 | 0.10 | 1 | \$0.00 |
| 1116 | 002-0210-041-0000 | 0.67 | 1 | \$0.00 |
| 1117 | 002-0210-042-0000 | 0.03 | 1 | \$0.00 |
| 1118 | 002-0210-043-0000 | 0.15 | 1 | \$0.00 |
| 1119 | 002-0210-044-0000 | 0.04 | 1 | \$0.00 |
| 1120 | 002-0210-045-0000 | 0.51 | 1 | \$520.23 |
| 1122 | 002-0220-024-0000 | 0.04 | 1 | \$0.00 |
| 1123 | 002-0220-025-0000 | 0.03 | 1 | \$0.00 |
| 1124 | 002-0220-026-0000 | 0.03 | 1 | \$0.00 |
| 1125 | 002-0220-027-0000 | 0.03 | 1 | \$0.00 |
| 1126 | 002-0220-028-0000 | 0.04 | 1 | \$0.00 |
| 1127 | 002-0220-029-0000 | 0.04 | 1 | \$0.00 |
| 1128 | 002-0220-030-0000 | 0.03 | 1 | \$0.00 |
| 1129 | 002-0220-031-0000 | 0.03 | 1 | \$0.00 |
| 1130 | 002-0220-032-0000 | 0.03 | 1 | \$0.00 |
| 1131 | 002-0220-033-0000 | 0.04 | 1 | \$0.00 |
| 1132 | 002-0220-034-0000 | 0.04 | 1 | \$0.00 |
| 1133 | 002-0220-035-0000 | 0.03 | 1 | \$0.00 |
| 1134 | 002-0220-036-0000 | 0.03 | 1 | \$0.00 |
| 1135 | 002-0220-037-0000 | 0.03 | 1 | \$0.00 |
| 1136 | 002-0220-038-0000 | 0.04 | 1 | \$0.00 |
| 1137 | 002-0220-039-0000 | 0.04 | 1 | \$0.00 |
| 1138 | 002-0220-040-0000 | 0.03 | 1 | \$0.00 |
| 1139 | 002-0220-041-0000 | 0.03 | 1 | \$0.00 |
| 1140 | 002-0220-042-0000 | 0.03 | 1 | \$0.00 |
| 1141 | 002-0220-043-0000 | 0.04 | 1 | \$0.00 |
| 1142 | 002-0220-044-0000 | 0.04 | 1 | \$0.00 |
| 1143 | 002-0220-045-0000 | 0.03 | 1 | \$0.00 |
| 1144 | 002-0220-046-0000 | 0.03 | 1 | \$0.00 |
| 1145 | 002-0220-047-0000 | 0.03 | 1 | \$0.00 |
| 1146 | 002-0220-048-0000 | 0.04 | 1 | \$0.00 |

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|------|-------------------|------|---|------------|
| 1147 | 002-0220-049-0000 | 0.08 | 1 | \$0.00 |
| 1148 | 002-0220-050-0000 | 0.08 | 1 | \$0.00 |
| 1149 | 002-0220-051-0000 | 0.08 | 1 | \$0.00 |
| 1150 | 002-0074-012-0000 | 0.20 | 1 | \$0.00 |
| 2000 | 001-0320-010-0000 | 2.47 | 1 | \$2,514.61 |
| 2001 | 001-0320-011-0000 | 0.78 | 1 | \$794.09 |

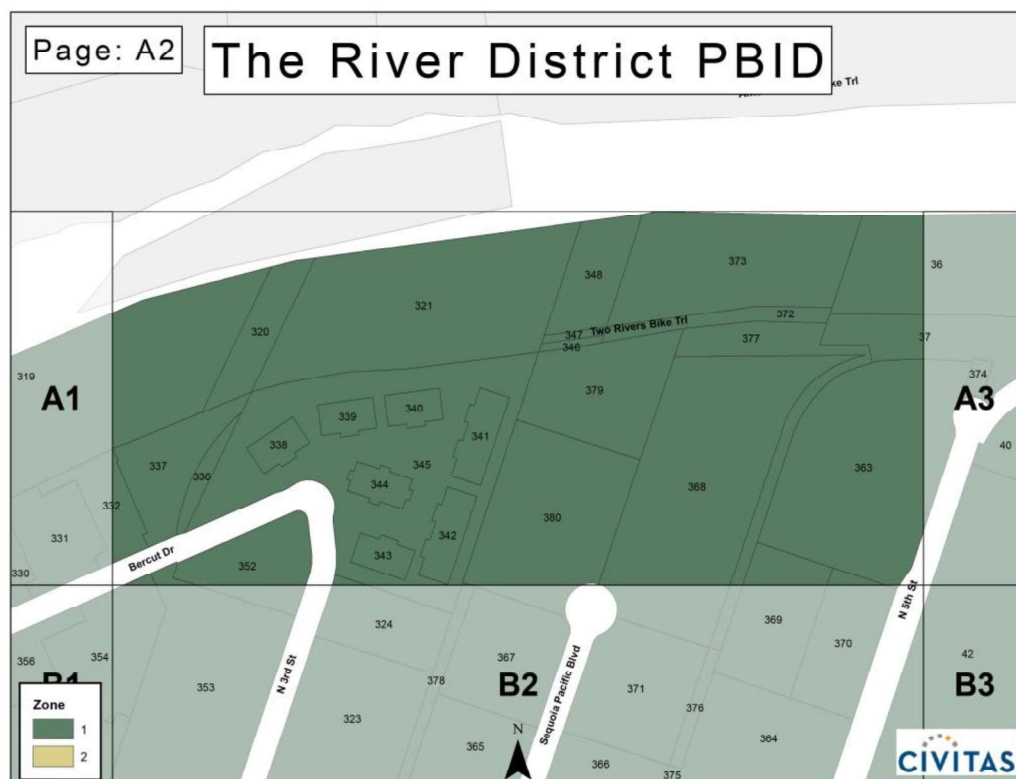
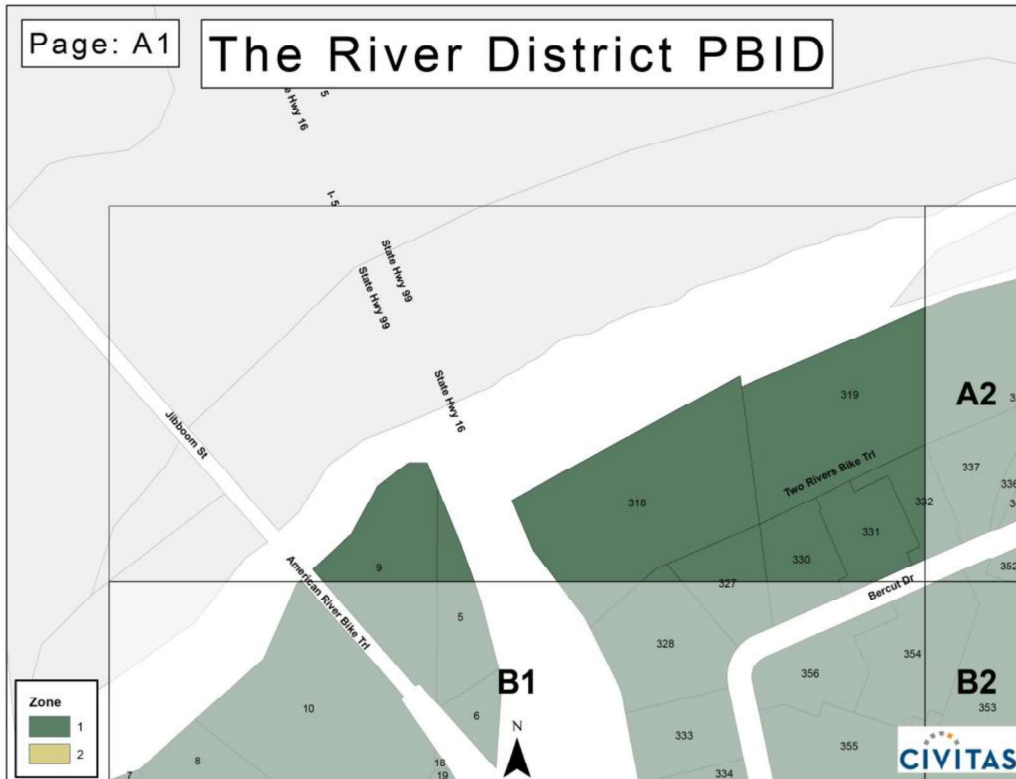
APPENDIX 4 – TOTAL ESTIMATED MAXIMUM COST OF IMPROVEMENTS AND ACTIVITIES

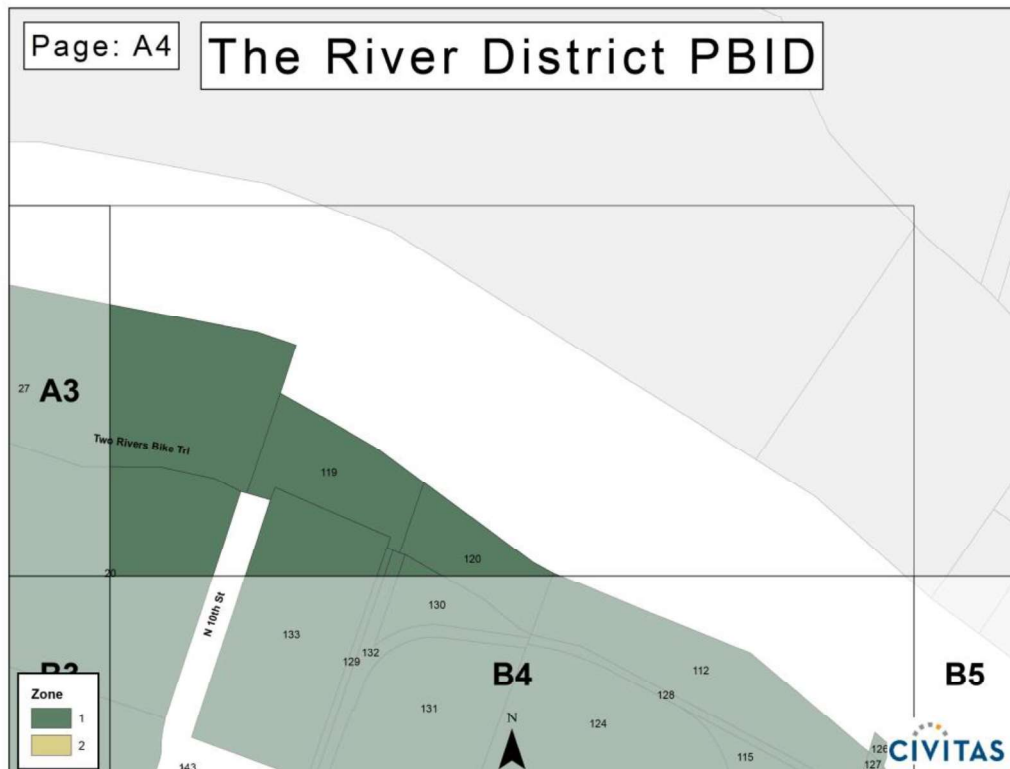
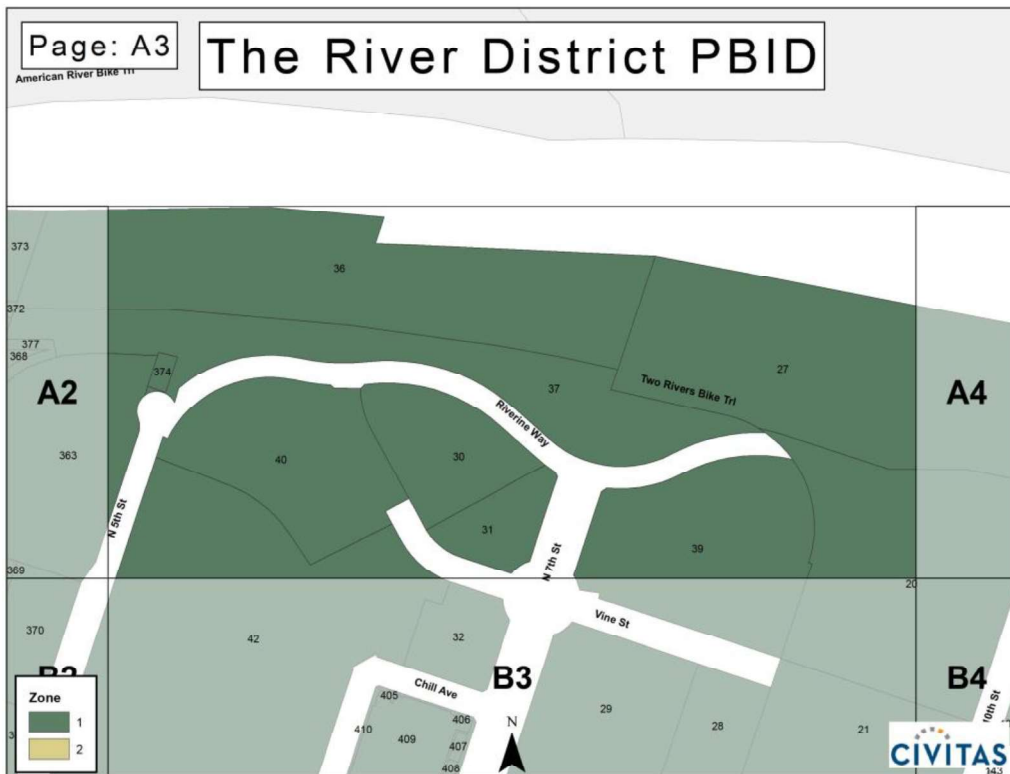
The estimated maximum cost of the line items below was developed based on the estimated costs of providing services in the proposed district. The costs below are estimated, the actual line item costs will fluctuate. The table below shows combined expenditures from assessment and non-assessment funds. Assessment funds are governed by Section VI. There is no limit on reallocation of non-assessment funds by the Owners' Association. The total maximum budget may exceed the maximum listed in this table if parcel ownership changes result in parcels being assessed at a higher rate due to a higher estimated benefit.

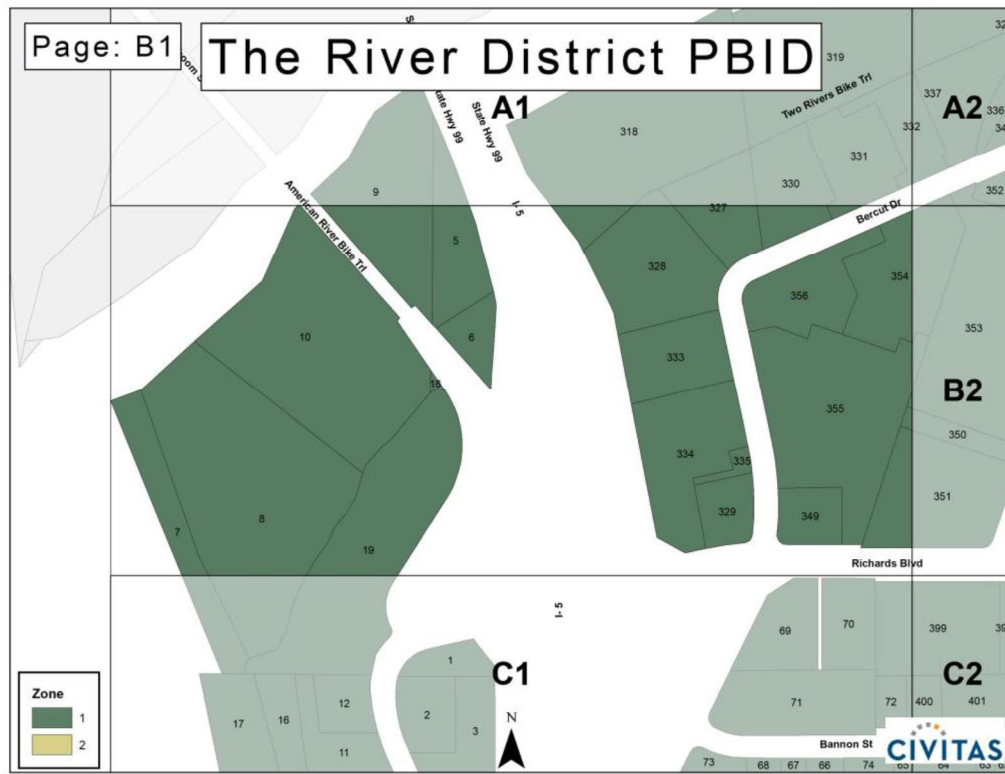
| Year | Safety & Maintenance | Planning, Advocacy, & Communications | Administration & Reserve | Total |
|-------|-----------------------|--------------------------------------|--------------------------|-----------------------|
| 2025 | \$407,255.05 | \$281,342.70 | \$93,899.70 | \$782,497.45 |
| 2026 | \$427,617.80 | \$295,409.84 | \$98,594.68 | \$821,622.32 |
| 2027 | \$448,998.69 | \$310,180.33 | \$103,524.42 | \$862,703.44 |
| 2028 | \$471,448.63 | \$325,689.34 | \$108,700.64 | \$905,838.61 |
| 2029 | \$495,021.06 | \$341,973.81 | \$114,135.67 | \$951,130.54 |
| 2030 | \$519,772.11 | \$359,072.50 | \$119,842.45 | \$998,687.06 |
| 2031 | \$545,760.72 | \$377,026.13 | \$125,834.57 | \$1,048,621.42 |
| 2032 | \$573,048.75 | \$395,877.43 | \$132,126.30 | \$1,101,052.48 |
| 2033 | \$601,701.19 | \$415,671.30 | \$138,732.62 | \$1,156,105.11 |
| 2034 | \$631,786.25 | \$436,454.87 | \$145,669.25 | \$1,213,910.37 |
| Total | \$5,122,410.25 | \$3,538,698.25 | \$1,181,060.30 | \$9,842,168.80 |

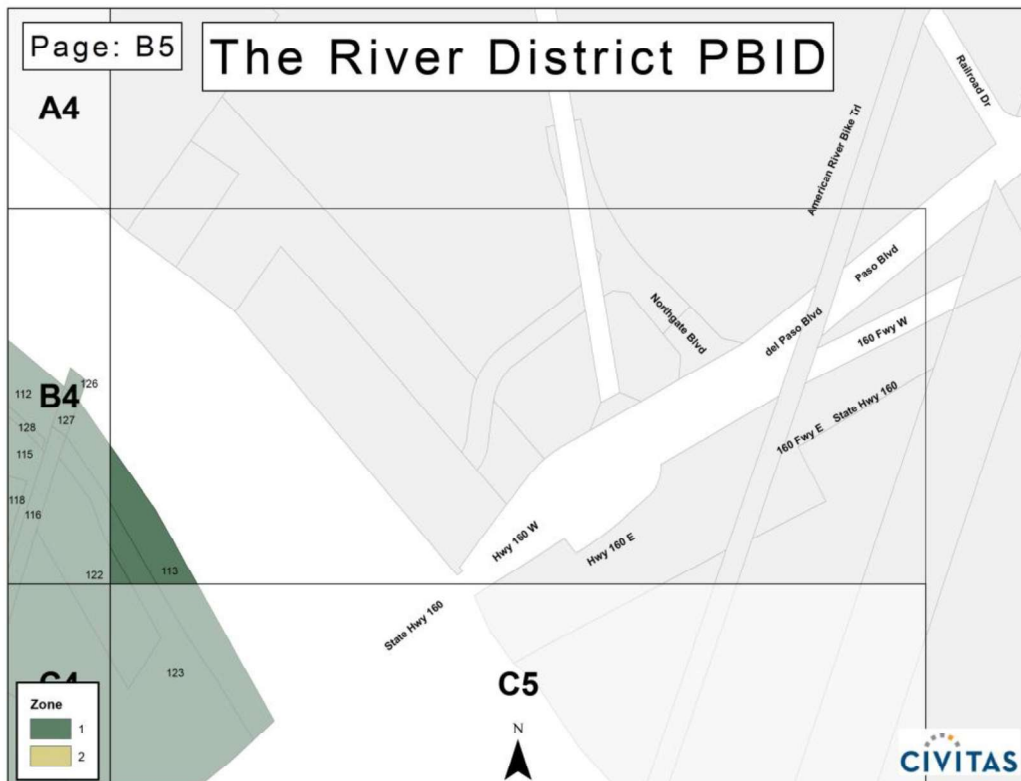
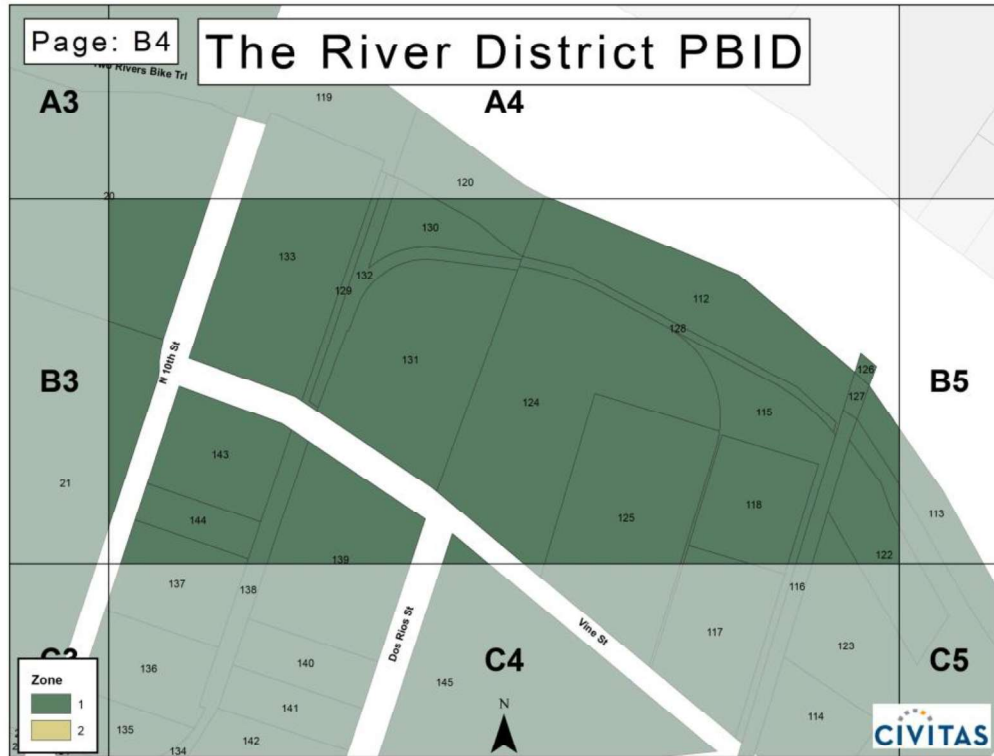
The River District PBID Management District Plan
December 5, 2023

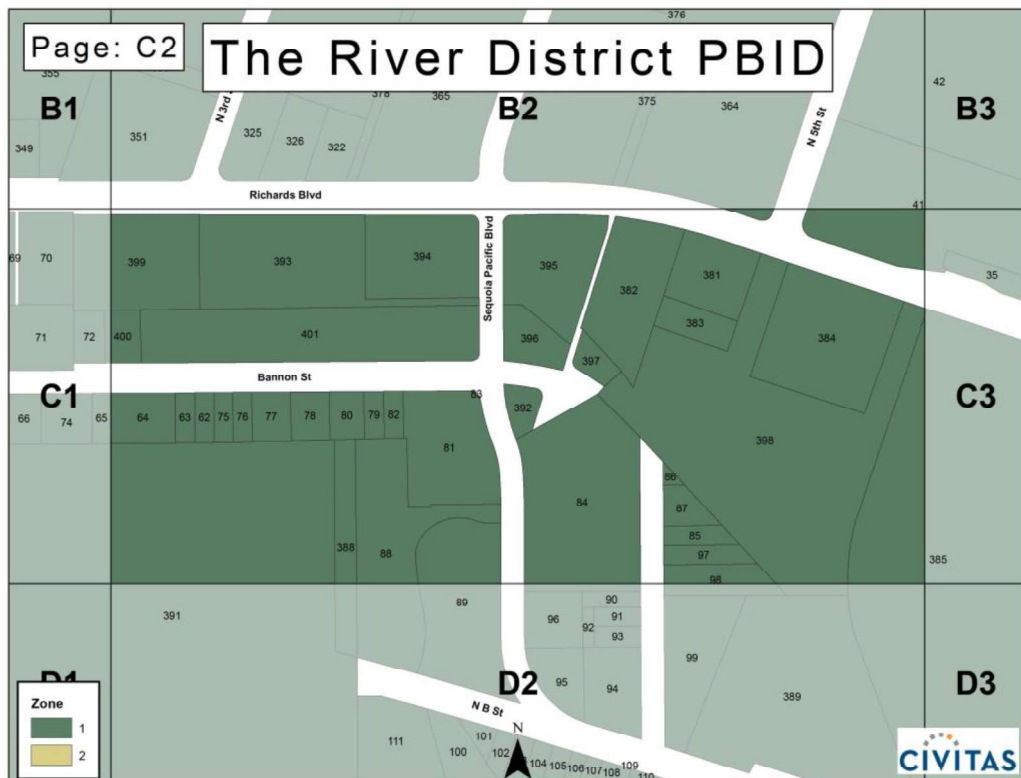
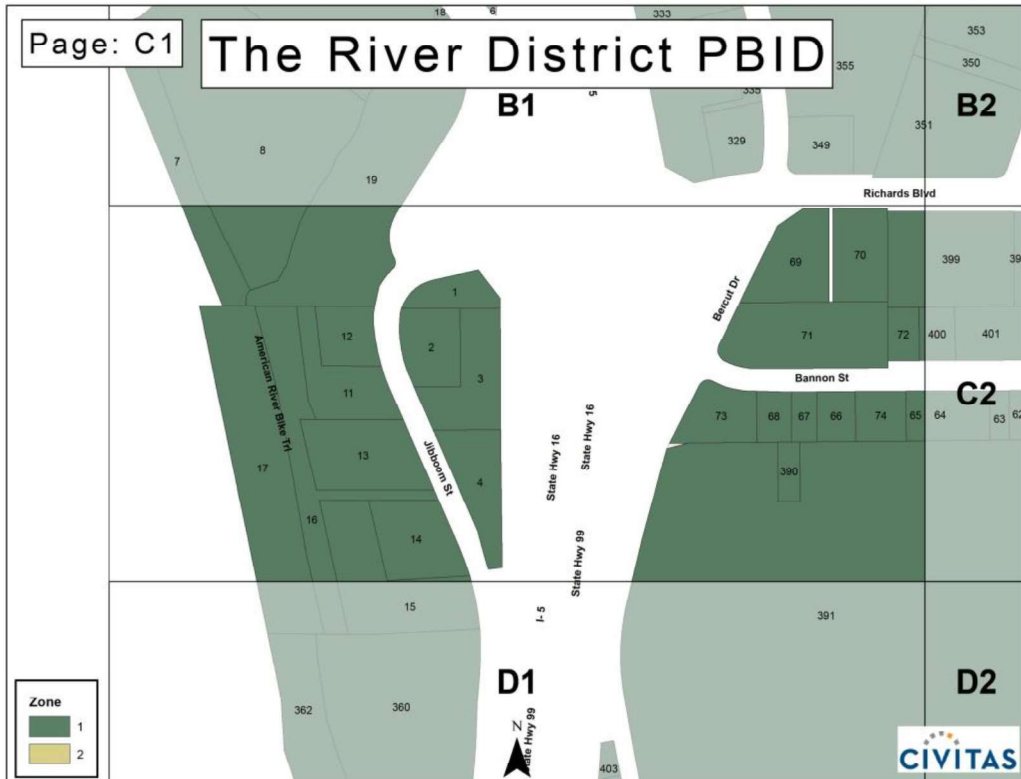


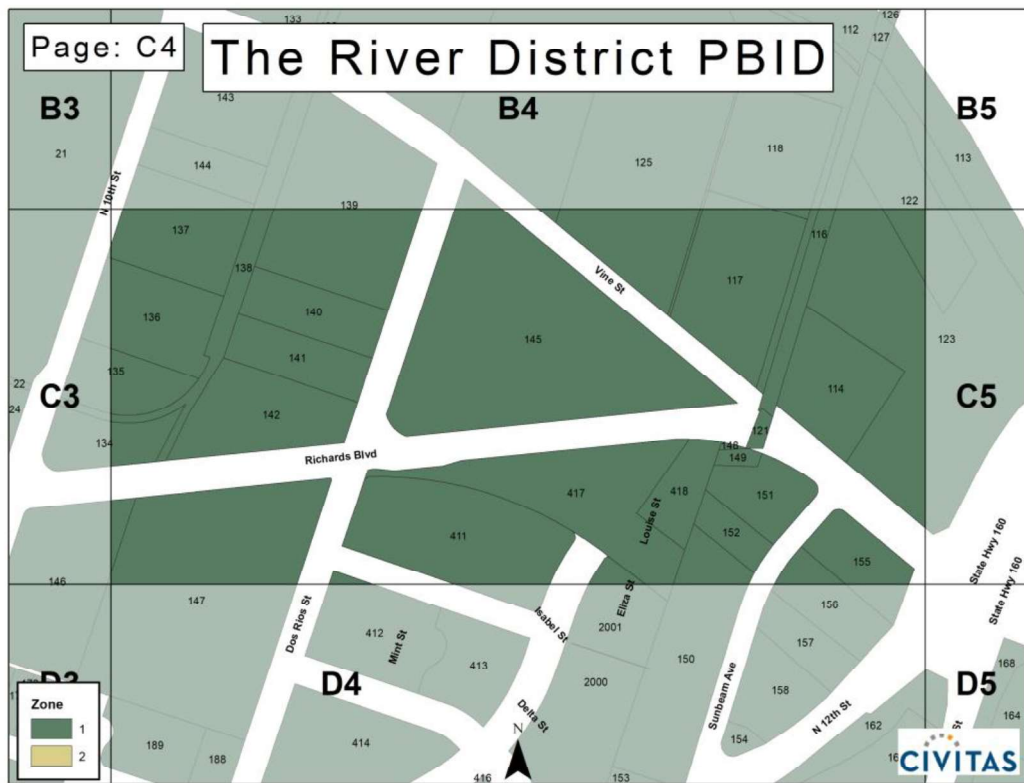
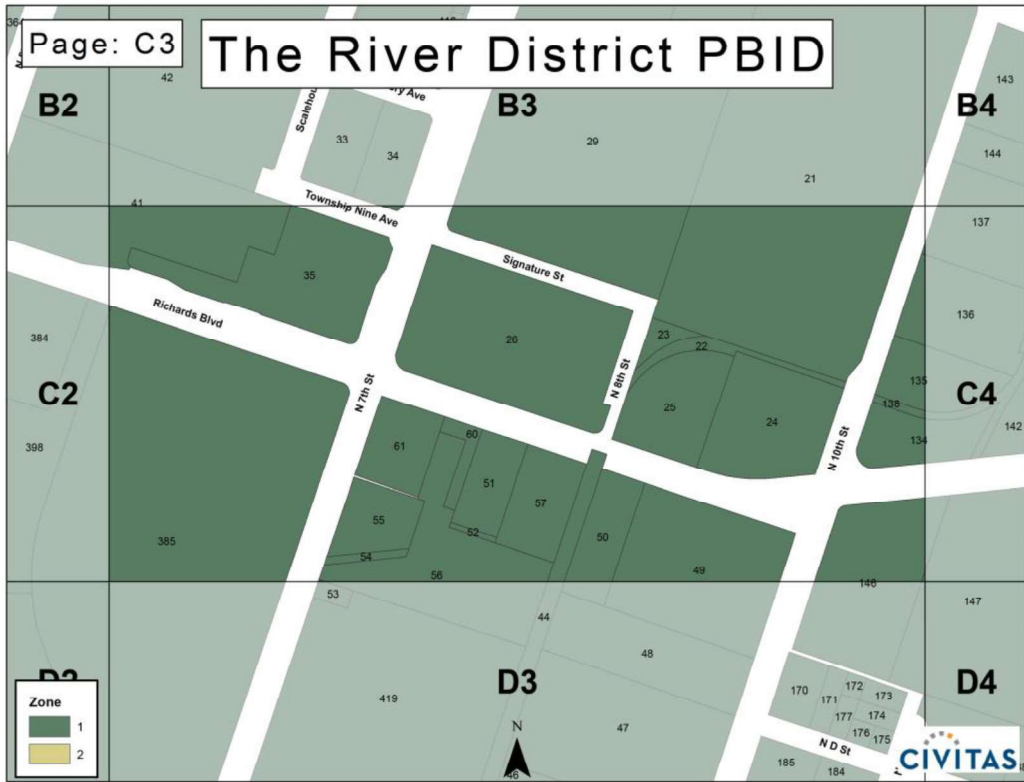


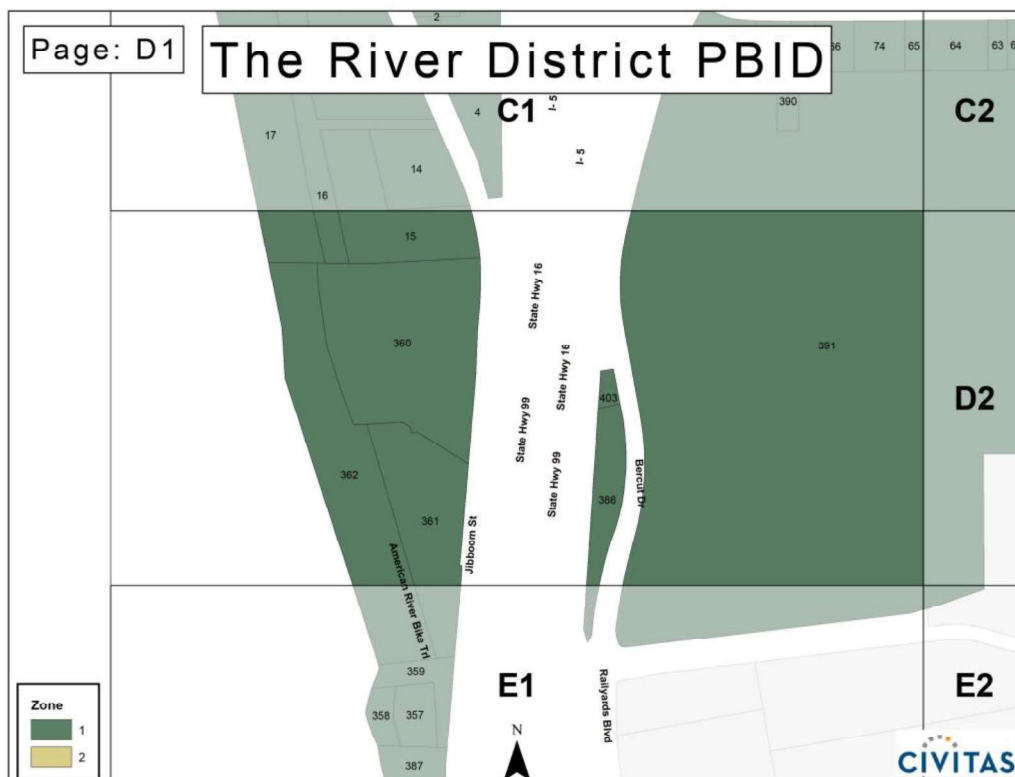
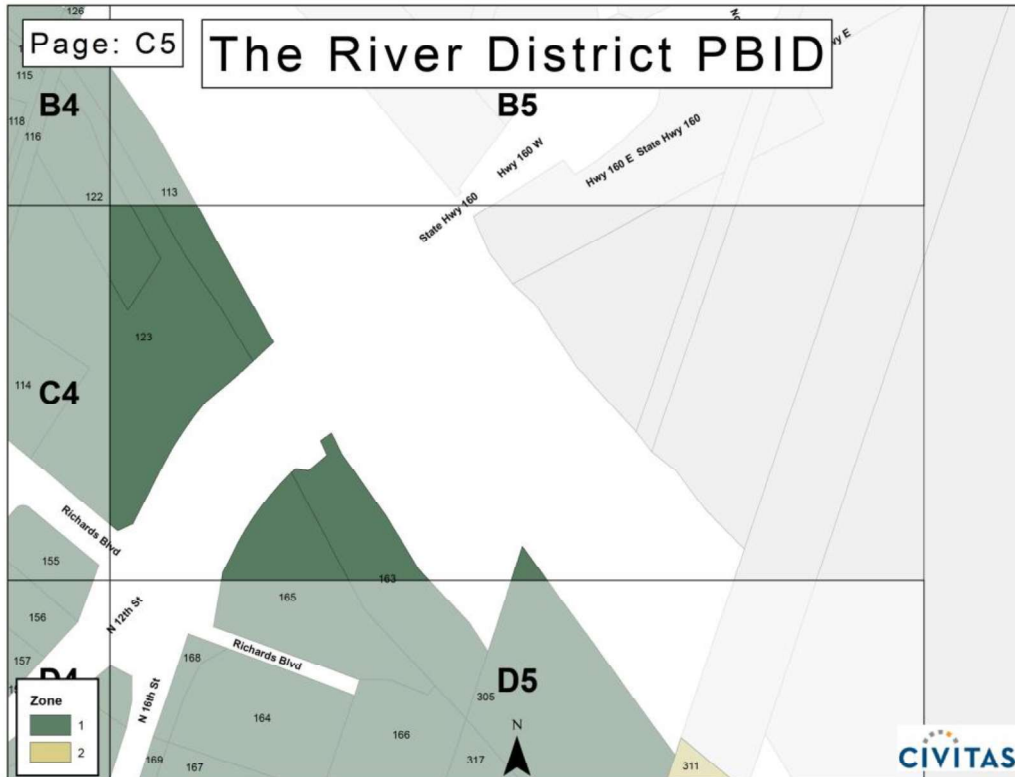


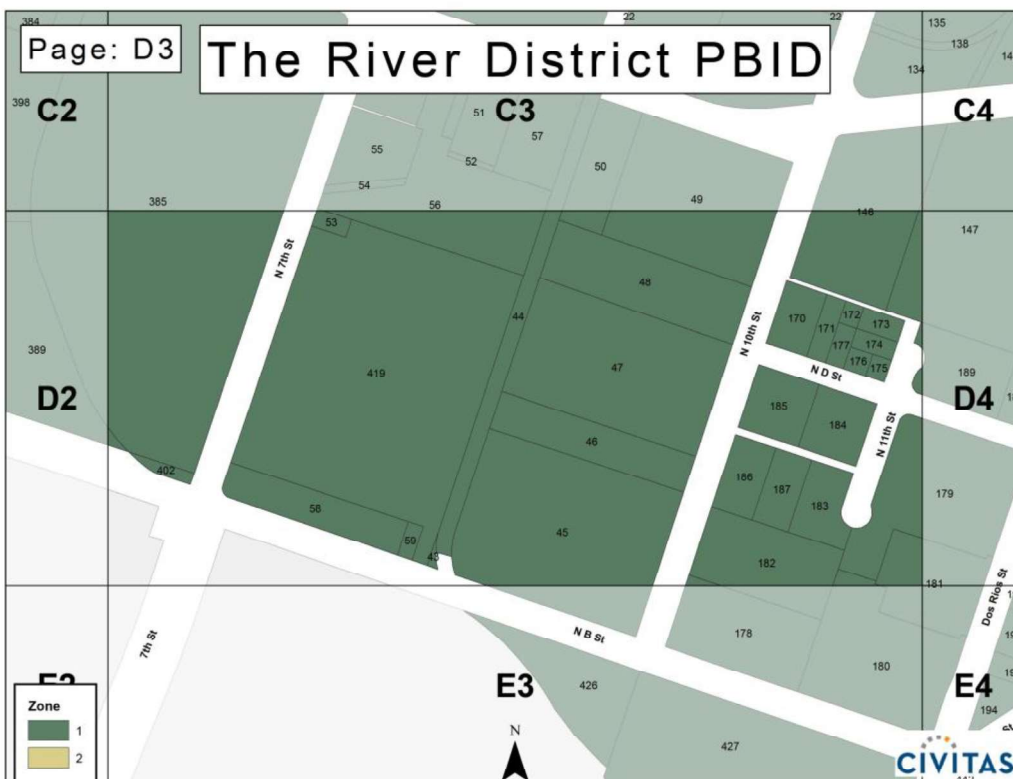
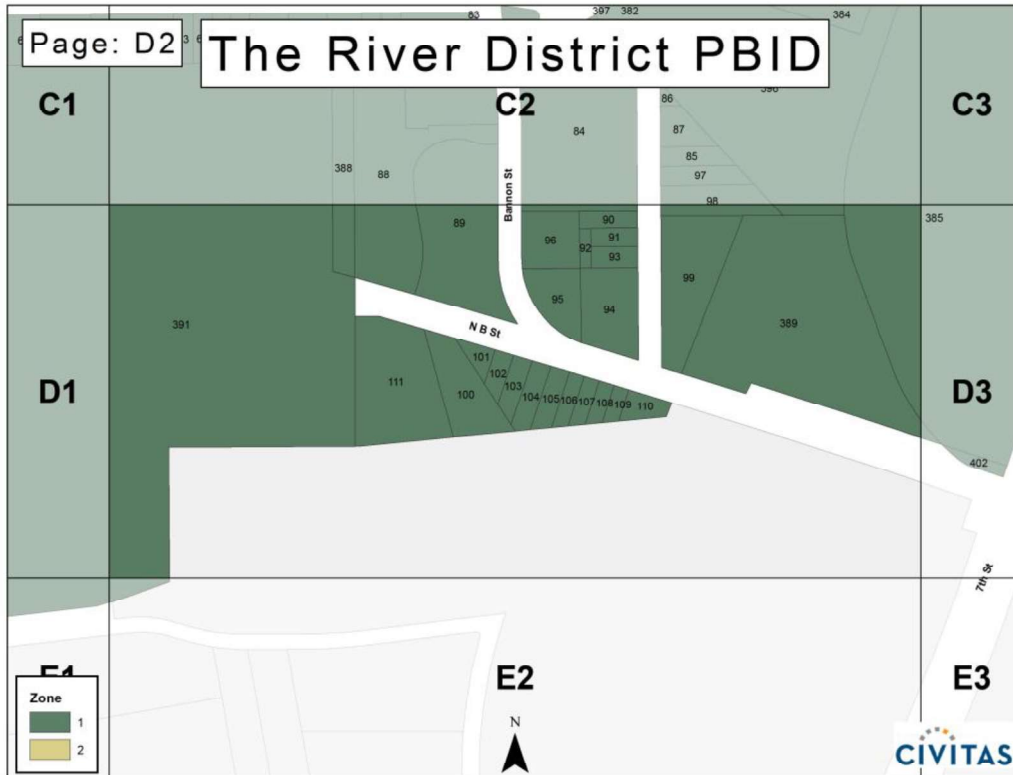


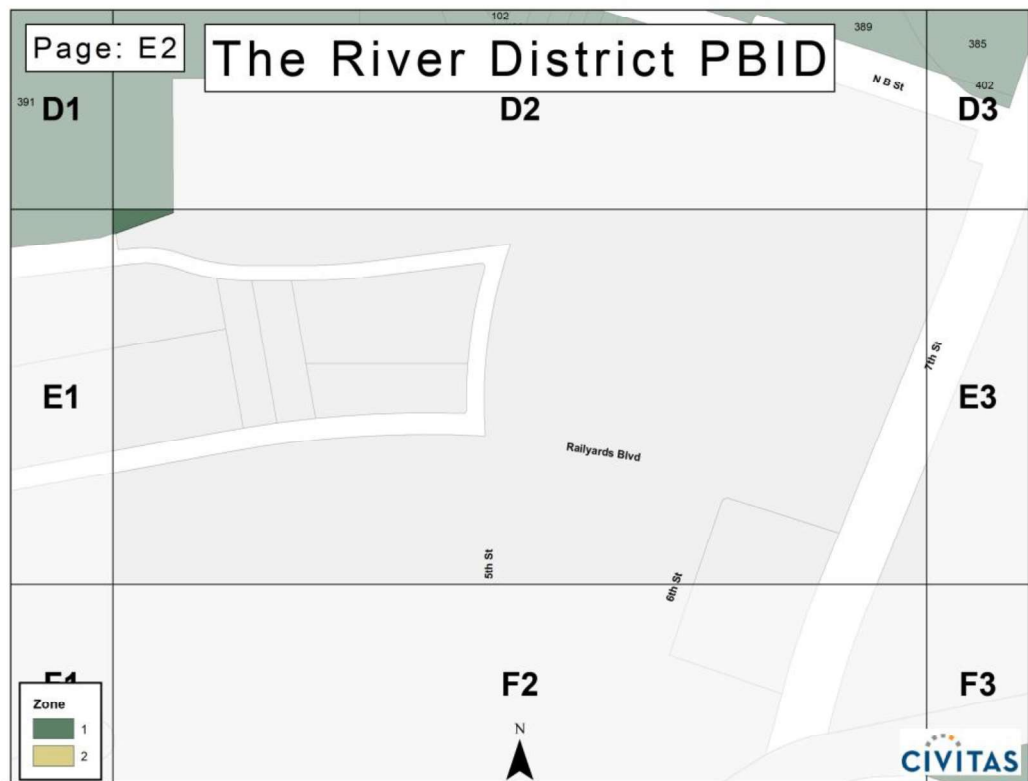
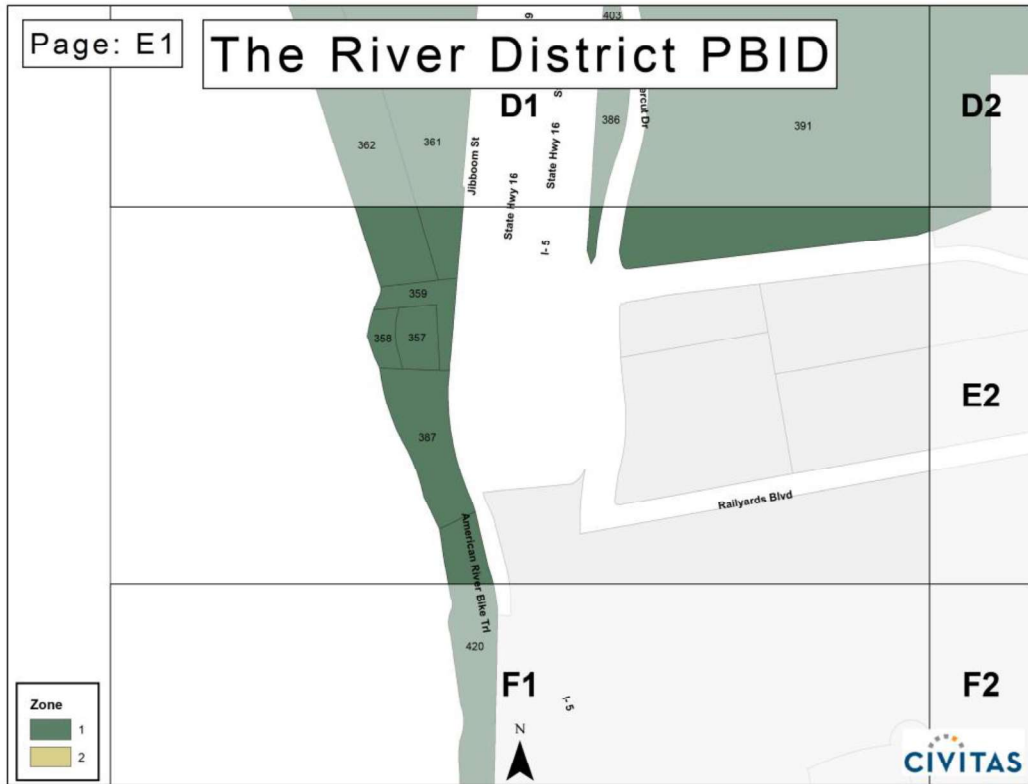


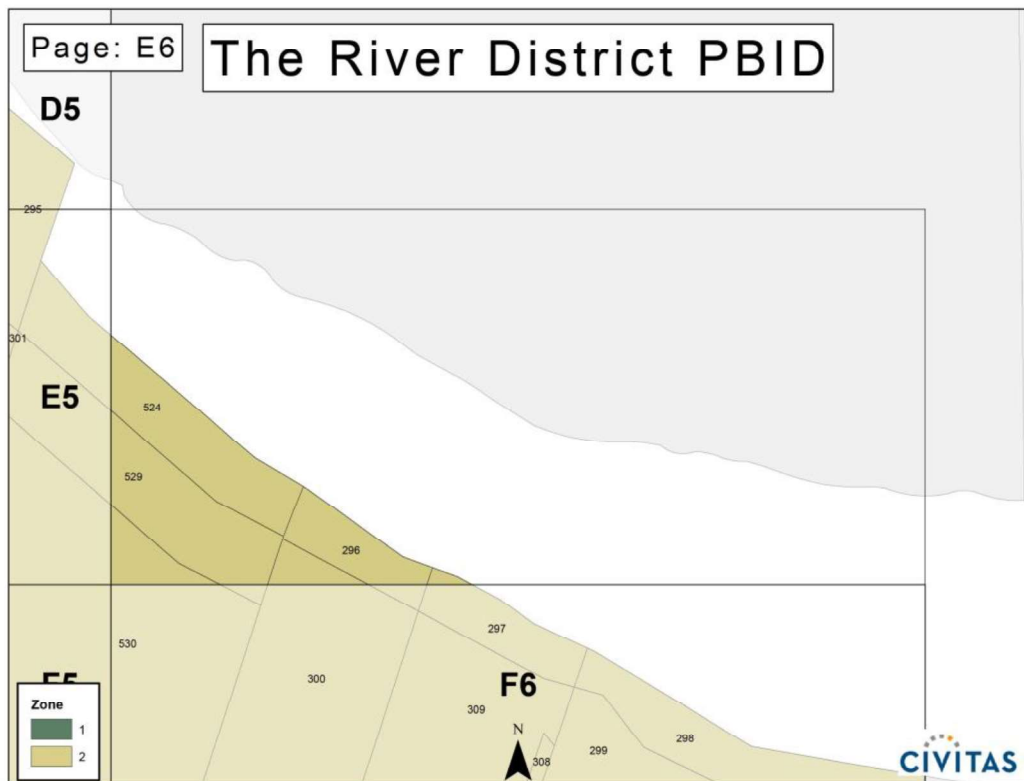
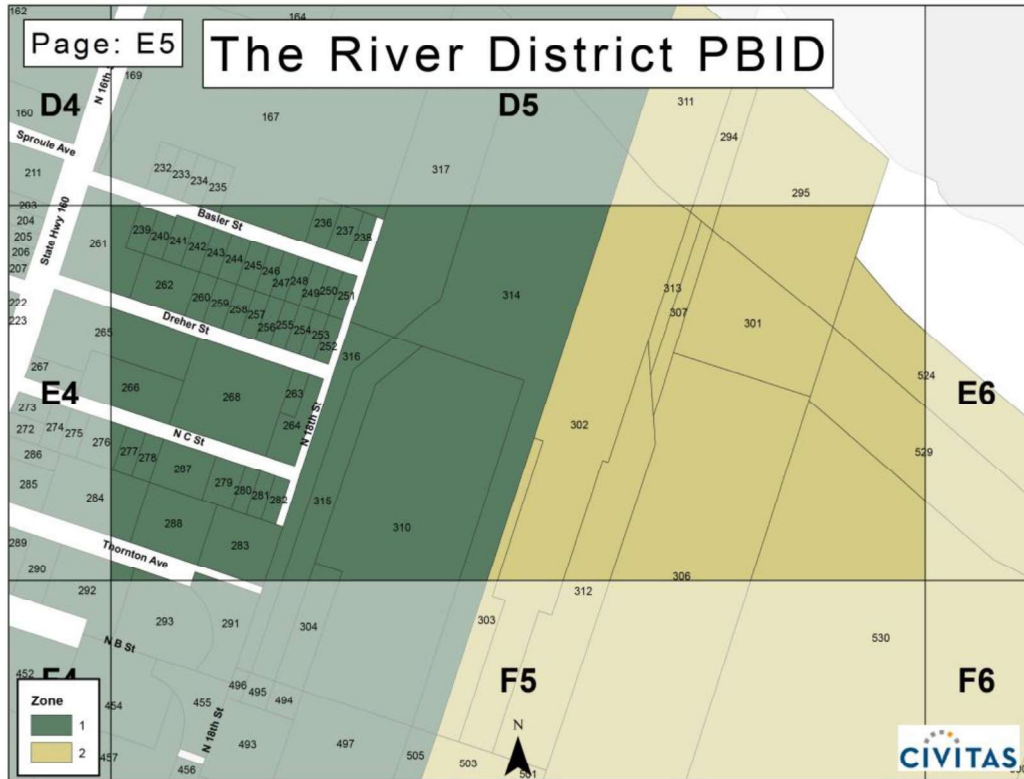


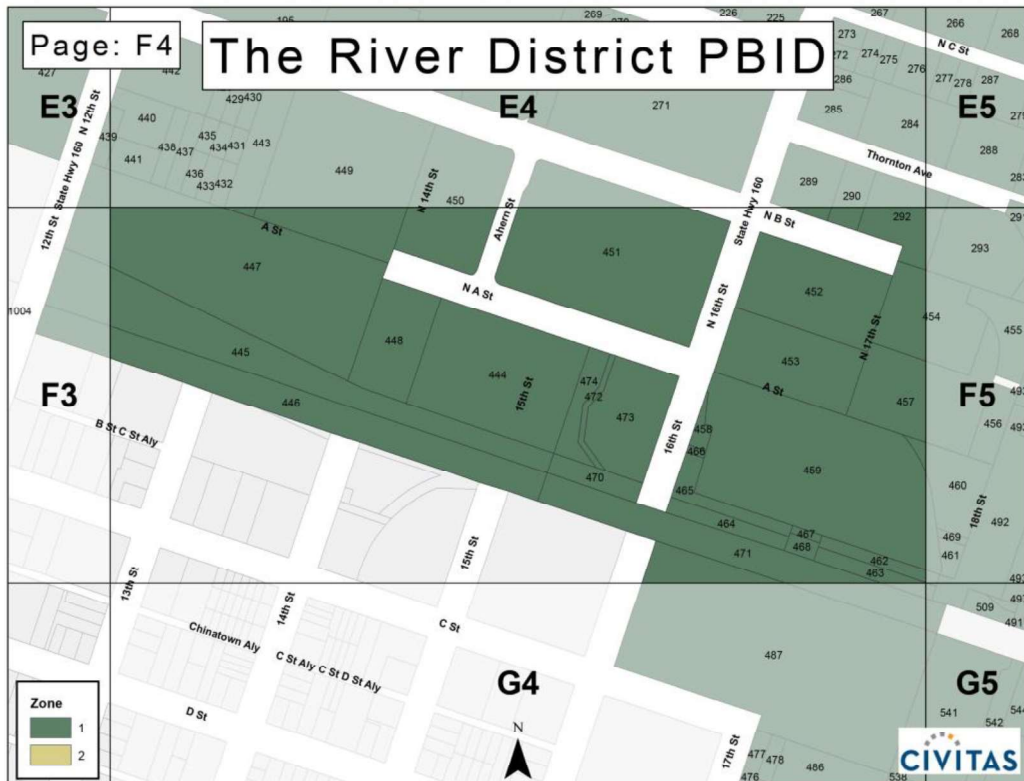
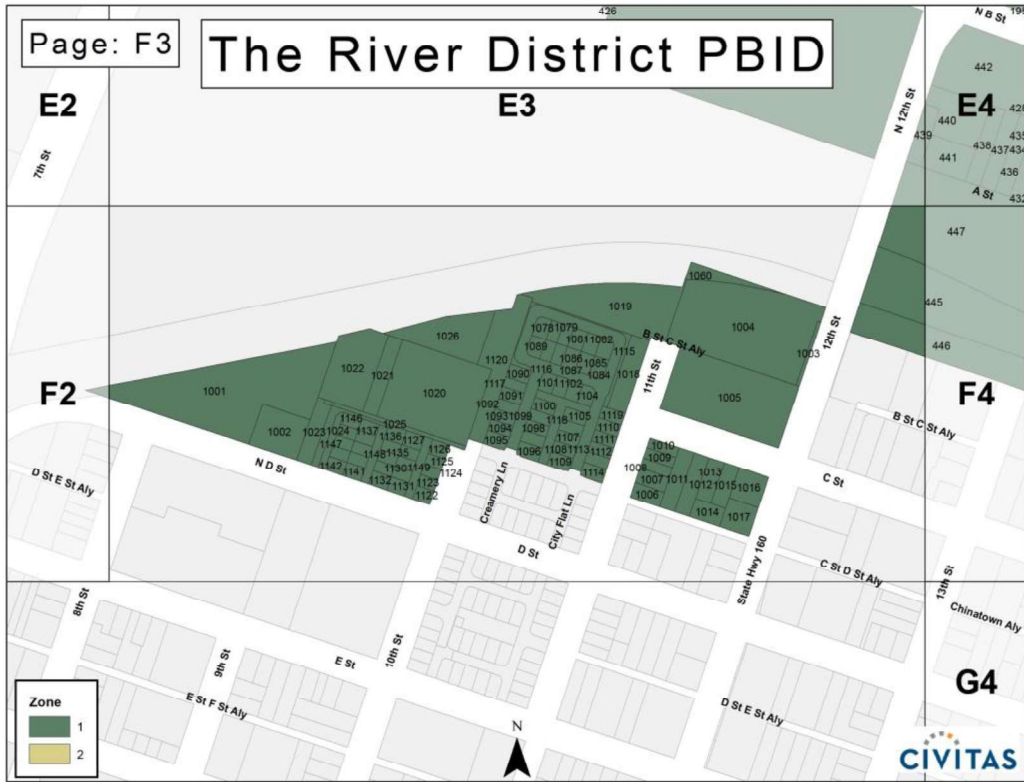


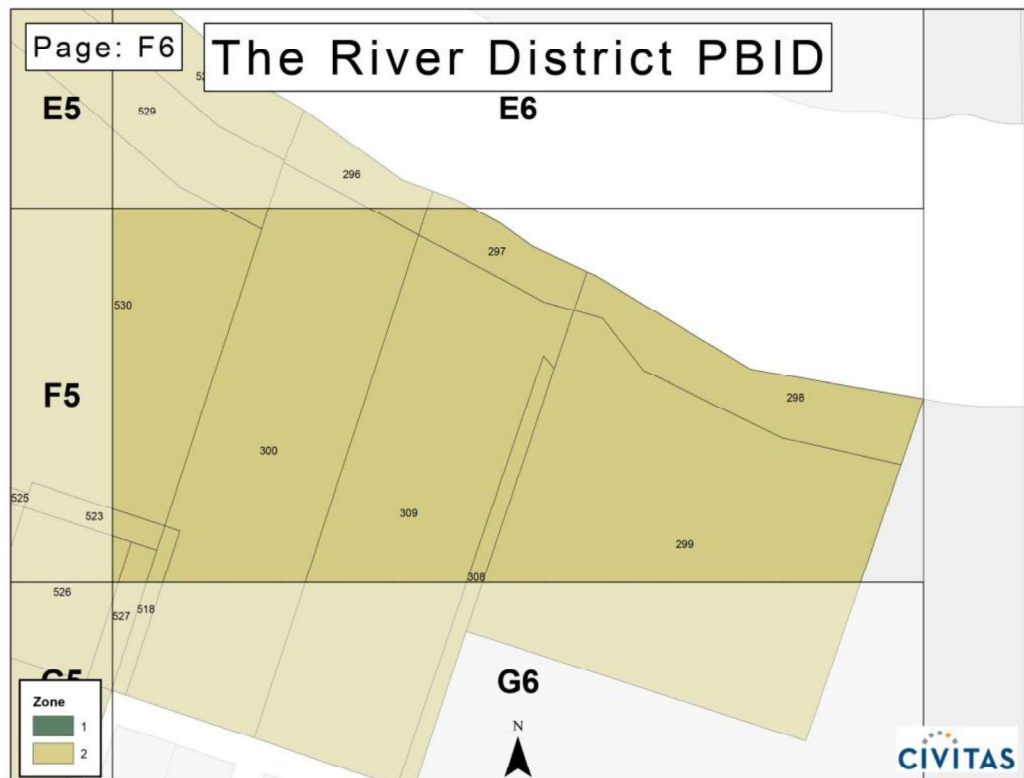
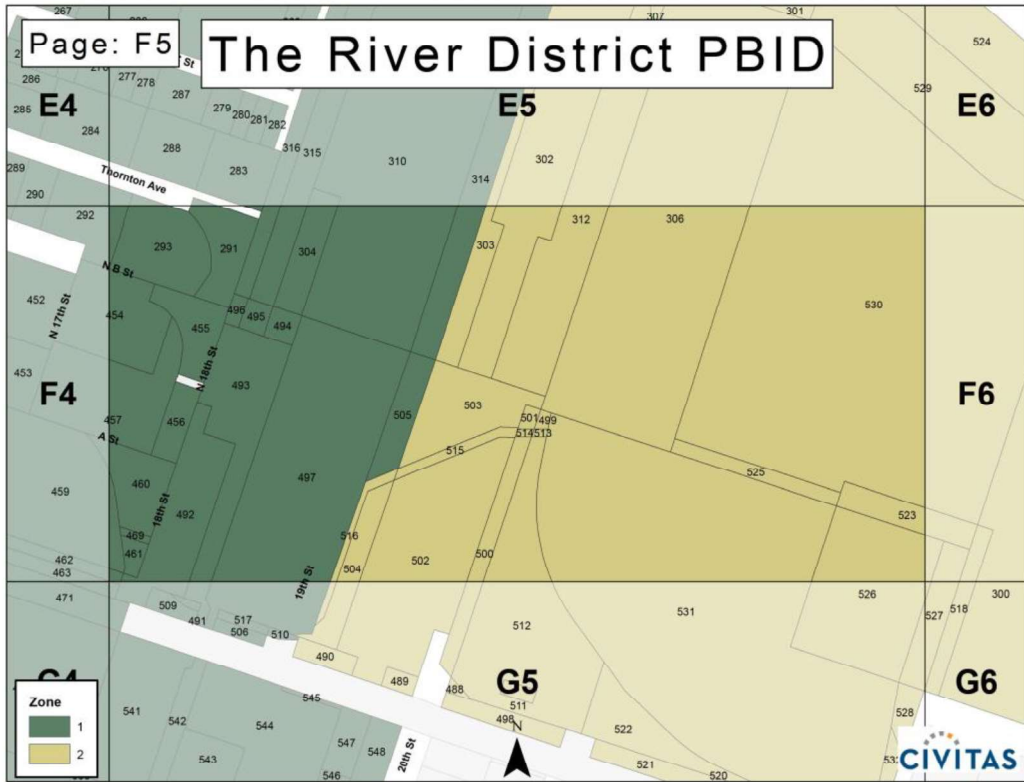


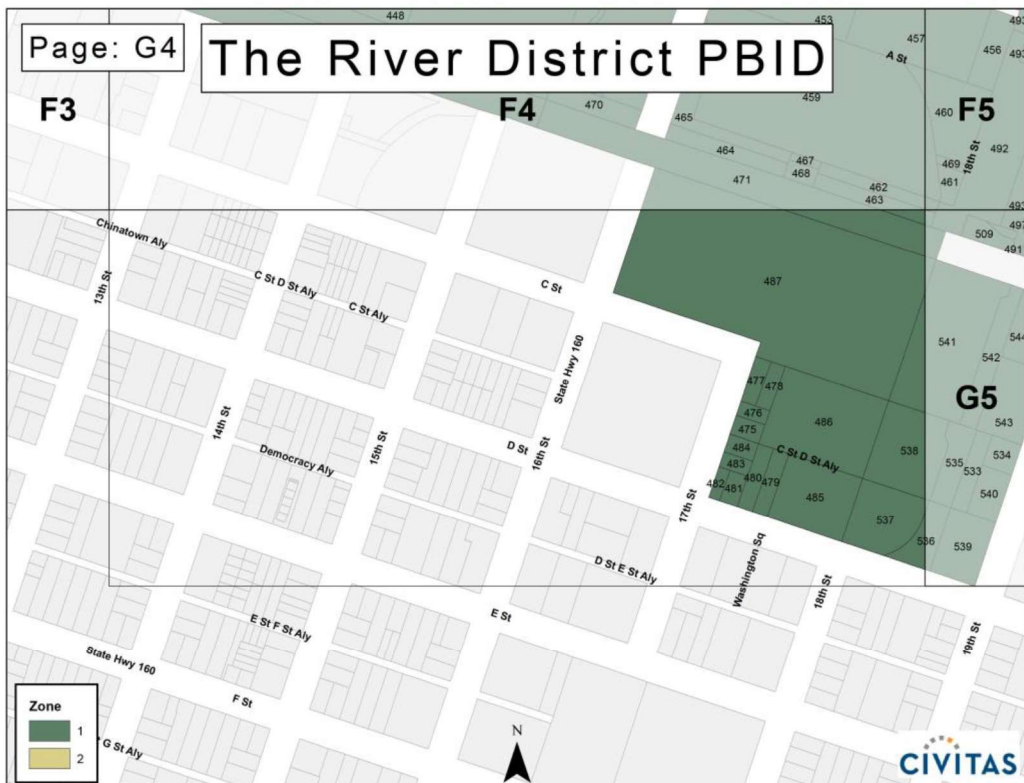
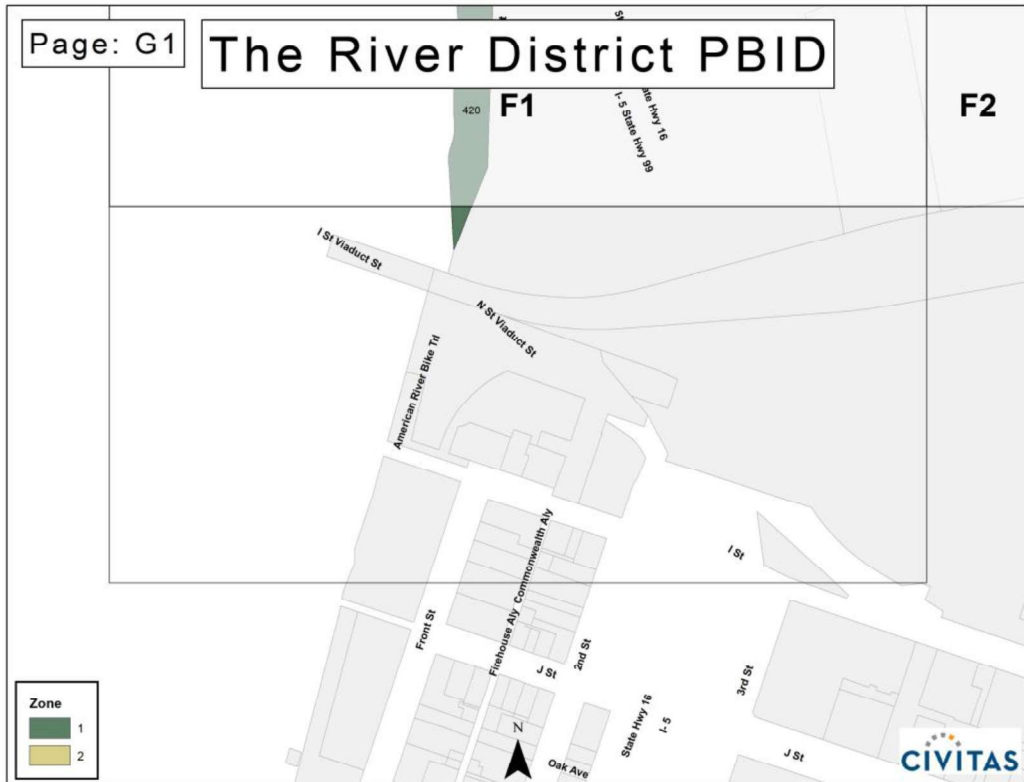












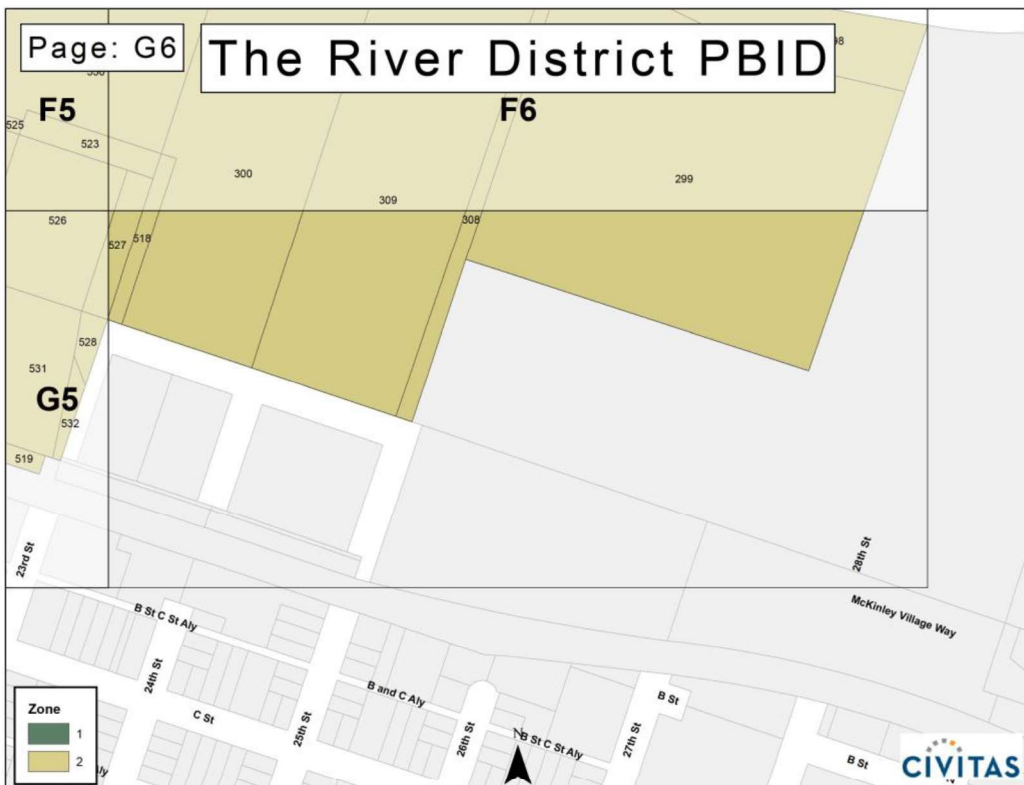
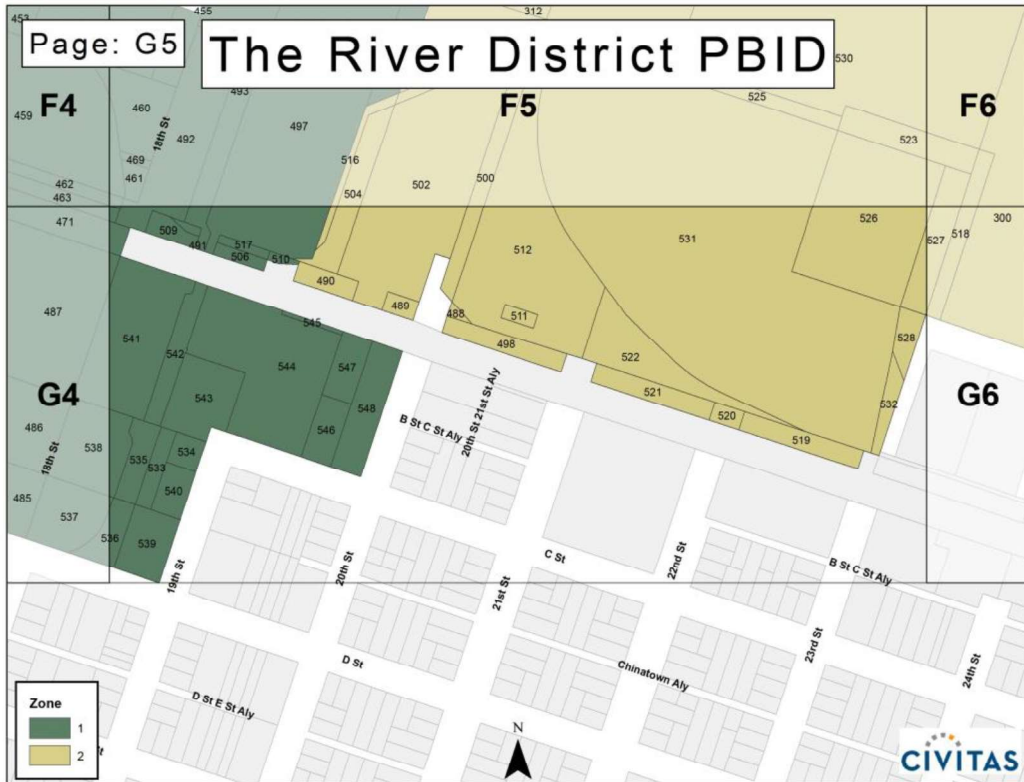


Exhibit B

RIVER DISTRICT (FUND 2222)
PROPERTY AND BUSINESS IMPROVEMENT DISTRICT (PBID)
FY2023/24 DISTRICT FUND BUDGET OF THE CITY
& PARCEL ASSESSMENT

| | |
|--|-------------------------|
| Estimated Beginning Fund Balance | - |
| Total Assessed to Property (Business) Owners | <u>751,570</u> |
| Total Resources | <u><u>\$751,570</u></u> |

| | |
|------------------------|---------|
| PBID Activities | |
| Estimated Disbursement | 750,070 |

| | |
|---------------------------------------|-------------------------|
| Administrative Costs | |
| Improvement Financing (IF) | |
| Administration | 1,500 |
| Parcel reporting | - |
| Accounting | |
| Administration | 1,098 |
| County Billing | <u>318</u> |
| Total Expenditures | <u><u>\$748,654</u></u> |
| Estimated Ending Fund Balance | <u>-</u> |
| Year-Over-Year Change in Fund Balance | - |

Parcel Assessment

Annual assessment rates are based on special benefit received as defined by the Management District Plan. Assessments will be subject to an annual increase of up to 5% per year. These special benefits have been calculated based on an allocation of program costs and a calculation of lot square footage, as shown in the table below:

| Assessment Rate Zone 1 | Assessment Rate Zone 2 |
|---------------------------|---------------------------|
| \$1,018.96 per acre | \$244.33 per acre |