



DEVELOPMENT SERVICES
DEPARTMENT

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AND FINANCE DIVISION

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April 19, 2005

TO: City Clerk

FROM: Sini Makasini,

SUBJECT: **Downtown Sacramento Property & Business Improvement District No. 2005-02**
(Management Plan for 10 year PBID)

Attached is a copy of the Downtown Sacramento Management Plan for a 10 year PBID. Please keep this report on file as, "Clerk's Copy." The Resolution of Intention to establish the District is scheduled for April 26th 2005. If you have any questions, please contact me at 808-7967.

Thank you,

Sini Makasini
Special Districts
(916) 808-7967



Downtown Sacramento Property-Based Business Improvement District

MANAGEMENT PLAN

*Prepared pursuant to the State of California Property and Business Improvement District
Law of 1994 and Article XIII D of the California Constitution to renew a property and
business improvement district in Downtown Sacramento.*

Prepared for the
Downtown Sacramento Partnership

by
Progressive Urban Management Associates, Inc.
and
Downtown Resources

January 2005

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Management Plan
for the renewal of the
Downtown Sacramento
Property and Business Improvement District

FINAL DRAFT January 2005

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EXHIBITS: *(Available upon request from the Downtown Sacramento Partnership)*

- A. Roster of the DSP Board of Directors and PBID Steering Committee
- B. Engineer's Report
- C. List of properties to be benefited
- D. Map with parcel detail

Prepared for the Downtown Sacramento Partnership by
Progressive Urban Management Associates, Inc. and Downtown Resources

I. DOWNTOWN SACRAMENTO{PRIVATE } PROPERTY AND BUSINESS IMPROVEMENT DISTRICT (PBID) MANAGEMENT PLAN SUMMARY

Established in 1995 by Downtown property and business owners, in cooperation with the Downtown Sacramento Partnership (DSP) and the City of Sacramento, the Downtown Sacramento Property and Business Improvement District (PBID) is a special benefit assessment district that conveys special benefits to the properties located within the district boundaries. As described in this plan, it is proposed that the PBID will continue to provide enhanced safety, maintenance, economic development and marketing programs, above and beyond those provided by the City. This approach has been used successfully in Downtown Sacramento, improving the district's business climate by making it safer, cleaner and more vibrant.

Location: The District currently encompasses approximately 66 blocks in an area bounded roughly by the Sacramento River to the west, H Street to the north, 16th Street to the east and N Street to the south. The PBID includes four benefit zones, including (A) K Street, (B) Civic Center, (C) Old Sacramento and (D) Capitol Mall/Plaza. A map of the district boundary is attached and a more detailed map with specific parcel lines will be provided upon request.

Improvements &

Activities: **Safety** programs and the deployment of *Community Service Guides* to support crime prevention, reduce the incidence of nuisance crimes, productively address the challenges associated with street populations and make the Downtown improvement district more hospitable. New *nuisance crime enforcement initiatives* are also proposed.

Maintenance programs to continue the scope and frequency of enhanced sidewalk sweeping, sidewalk washing, alley cleaning, litter and graffiti removal.

Economic Development & Marketing programs to support the growth and vitality of existing businesses, attract new businesses and enhance the image of Downtown Sacramento as a destination for both consumer and investor markets.

Old Sacramento Improvements & Activities to support additional safety, economic development and marketing programs that exclusively benefit the Old Sacramento sub-district and are paid for exclusively by the Old Sacramento sub-district.

Method of Financing:

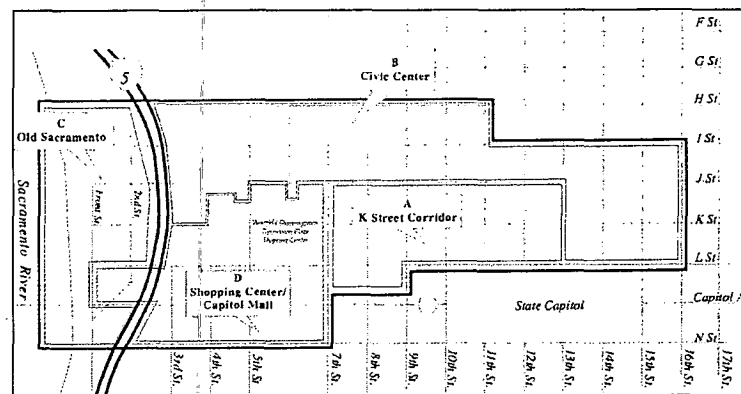
Levy of assessments upon real property that benefits from improvements and activities.

Budget: Total district budget for its first year of operation is **\$1,861,340**:

Activity	Budget	% of Total
Safety/Guide Program	\$ 771,846	41.5%
Maintenance Program	\$ 527,260	28.3%
Economic Development & Marketing	\$ 537,234	28.9%
Old Sacramento Additional Activities	\$ 25,000	1.3%
Total	\$ 1,861,340	100.0%

Benefit Zones:

Enhanced PBID services will be provided in each of four benefit zones within the District.



Cost: Annual assessments are based upon an allocation of program costs and a calculation of lot square footages plus building square footage within each benefit zone. Estimated annual maximum assessment rates for the first year of the district follow:

Benefit Zone	Per sq.ft. of Lot	Per sq.ft. of building
A. K Street Corridor	\$ 0.1379	\$ 0.0690
B. Civic Center	\$ 0.1154	\$ 0.0577
C. Old Sacramento	\$ 0.1422	\$ 0.0711
D. Capitol Mall/Plaza	\$ 0.0429	\$ 0.0214

Cap: Annual assessments may increase by as much as 5% per year to keep pace with the consumer price index and other program costs. The determination of annual assessment rates will be subject to the review and approval of the Downtown Sacramento Partnership board of directors.

City Services:

The City of Sacramento has established and documented the base level of pre-existing City services. The PBID will not replace any pre-existing general City services.

District Governance:

The PBID will continue to be operated by the Downtown Sacramento Partnership, a non-profit organization consisting of property owners, businesses and other assessment ratepayers within the District.

District Continuation:

District continuation requires submission of petitions from property owners representing more than 50% of total assessments. Petitions are then submitted to City Council and a mail ballot is sent to all affected property owners. The majority of ballots returned, as weighted by assessments to be paid, must not be in opposition to the PBID to allow Council to renew it.

Duration:

The district will have a 10-year life beginning January 1, 2006. In five years (i.e. 2010), the DSP and Downtown property owners will undertake a review of the plan and PBID programs. Any new or increased assessments that are not consistent with the provisions of this plan will require a new mail ballot process.

A complete copy of the Downtown Sacramento PBID Management Plan shall be furnished upon request by contacting the Downtown Sacramento Partnership at 916-442-8575.

II. WHY CONTINUE THE DOWNTOWN SACRAMENTO PBID?

The Downtown Sacramento PBID was established by property and business owners in 1995. In the early 1990s, Downtown was perceived as unsafe, dirty and deteriorating. The PBID was viewed as a pro-active private sector initiative to stabilize Downtown's streets by deploying uniformed Community Service Guides and maintenance teams and initiating pro-active economic development and marketing initiatives.

At the end of 2004, Downtown's fortunes have greatly improved. Downtown is widely perceived as safer and cleaner. New investment has added office buildings, hotels, restaurants and retail stores. New housing development is now anticipated as Downtown evolves beyond its primary role as an employment center. To protect and leverage Downtown's existing and new investment, the following reasons have been voiced by Downtown property and business owners for continuing the PBID:

- **Lead Downtown through the next decade.**
The PBID and the Downtown Sacramento Partnership are recognized leaders of Downtown's ongoing evolution. The Downtown Sacramento Partnership is a tested public/private partnership, offering influence to chart Downtown's destiny and providing the resolve of a unified voice representing Downtown's diverse interests.
- **Maintain the level of enhanced cleanliness and safety that has visibly improved Downtown since the PBID was formed.**
Responses from property and business owner surveys and interviews find that Downtown has become remarkably cleaner and safer in the past ten years. PBID services are directly attributed to these positive changes.
- **Accommodate Downtown's evolution as a consumer destination - ensuring that Downtown is clean, safe and fun for employees, visitors and tourists.**
Downtown is becoming a stronger regional draw. The PBID is necessary to continue to provide a secure and reliable environment for the Downtown experience.
- **Be more competitive in a changing and challenging market with more aggressive economic development and marketing initiatives.**
The regional and national economic environment is far more challenging today than it was several years ago. In uncertain times, the PBID can be a tool to increase property values by helping to attract new jobs, businesses, housing and investment.
- **Maintain private sector control and accountability for enhanced services.**
The PBID will continue to be managed by the private non-profit Downtown Sacramento Partnership guided by its board of directors composed of Downtown property and business owners.

III. HISTORY AND TRACK RECORD OF THE DOWNTOWN PBID

What is a PBID?

The International Downtown Association estimates that more than 1,000 property and business improvement districts (PBID) currently operate throughout the United States and Canada. **A PBID provides enhanced improvements and activities, such as public safety, maintenance and marketing, in addition to those provided by local government.** PBIDs are proven to work by providing services that improve the overall viability of property districts – resulting in higher property values and sales.

Since the creation of California's Property and Business Improvement District Law in 1994, more than 70 new PBIDs have been established in California Downtowns and business districts.

Downtown Sacramento PBID Performance: 1996 through 2004

The Downtown Sacramento PBID was formed in 1995 following the submission of petitions from Downtown property owners to the Sacramento City Council. Beginning on January 1, 1996, the Downtown Sacramento Partnership began to provide services financed by the PBID, including:

- Deployed on foot and bicycle, **Community Service Guides** provide "eyes and ears" for the Sacramento Police. In addition to working with the police, the Guides are trained to assist Downtown employees and visitors, work with social service agencies to address street populations and deter graffiti and other maintenance problems.
- Uniformed **Maintenance** crews offer regular sweeping, litter and graffiti removal, power washing of Downtown sidewalks and periodic cleaning of Downtown alleys through the *Clean Streets* and *City Sweep* programs.

Community Service Guides are currently deployed in three of the District's four benefit zones and the Maintenance crews currently service two of the District's benefit zones.

- **Business Support & Recruitment** and **Public Information** initiatives support the growth and vitality of existing businesses, attract new businesses and enhance the image of Downtown Sacramento for both consumer and investor markets. The entire district shares in the costs and benefits from business support & recruitment and public information services.

Property Owner Satisfaction with PBID Services

Throughout the life of the PBID, the Downtown Sacramento Partnership has sought input from property and business owners and continually measured success of the program. Key indicators of success since 1995 have included:

- Decreases in the incidence of aggressive panhandling – Reported incidences of panhandling and public inebriation have declined more than 50% through the life of the district.
- Cleaner sidewalks and alleys – Property owners respond that Downtown is significantly cleaner and the incidence of graffiti has declined more than 50%.
- Downtown has evidenced a strong surge of new investment over the past ten years. Assessable square footage within the PBID, a measure of new development, has grown by more than six million square feet of space, or an increase of more than 40%. This impressive growth has added new office, retail, hotel, parking and housing uses to Downtown.

Perhaps the greatest measure of success for the PBID occurred during the first renewal of the district in 2000. At that time, PBID renewal was supported by more than 70% of property owners through petition and more than 90% of property owners that returned mail ballots.

Fiscal Responsibility

With services delivered by the private non-profit Downtown Sacramento Partnership and governed by a Board of Directors consisting of Downtown property and business owners, the PBID has exercised a high degree of fiscal responsibility over its first ten years. Key fiscal management measures include:

- **Accountability:** While the original management plans allow for annual rate increases of up to 3% per year, actual rate increases have averaged less than 2% per year.
- **Efficiency:** Advocacy and administrative costs have consistently stayed at about 14% of the total budget; well under the administrative average of more than 15% to 20% for similarly sized districts.
- **Transparency:** All PBID board meetings and records are subject to California Brown Act requirements.

IV. IMPROVEMENT AND ACTIVITY PLAN

A. Process to Establish the Management Plan

To form the Management Plan for the continuation of the Downtown Sacramento PBID, more than 75 area property and business owners and civic leaders have been involved in a participatory process that was initiated in the Spring of 2004. The consulting firms of Progressive Urban Management Associates and Downtown Resources were retained by the Downtown Sacramento Partnership to guide the process for renewing the Downtown PBID. Key steps of the process included:

1. **PBID Property Owner Renewal Committee:** To guide the consultant team and test PBID renewal concepts, a PBID Property Owner Renewal Committee composed of district property and business owners was created. A roster of the PBID Renewal Committee is provided in the *Appendix*.
2. **One-On-One and Roundtable Meetings with Property Owners:** The consultants held a series of one-on-one and roundtable meetings with property owners located throughout the PBID. Small group meetings included property owners within the existing zones, including Old Sacramento, K Street and Capitol Mall, large office and retail property owners and representatives from the City, County and State.
3. **Direct Mail Survey:** In the Summer of 2004, a direct mail survey was sent to property owners within the Downtown PBID. Twenty-nine (29) surveys were returned, representing a survey return rate of about 17%, providing additional input into the design of the improvement and activity plan.

Top improvement priorities that emerged from surveys completed by participants in one-on-one and small group meetings and the direct mail survey included:

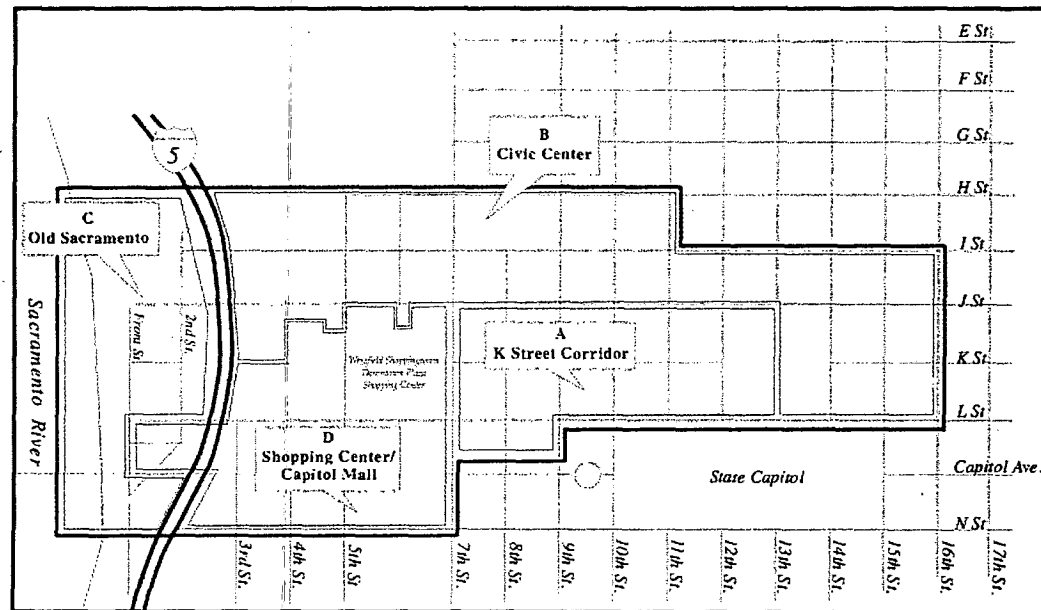
- Continue clean and safe programs
 - Support new approaches to enforce nuisance crimes
 - Support more emphasis in business recruitment and retention
 - Strengthen efforts to market Downtown as a regional destination
 - Keep costs reasonable
4. **Final Plan:** The draft PBID management plan and budget were reviewed by the PBID Property Owner Renewal Committee, DSP board of directors and individual property owners. Input from these meetings led to the completion of the final plan.

B. PBID Boundaries and Benefit Zones

The proposed PBID boundary is generally the same as Downtown's existing district that was formed in 1995. This boundary includes most of Downtown roughly bounded by the Sacramento River to the west, H Street to the north, 16th Street to the east and N Street to the south.

Within this boundary are four distinct benefit zones. These zones were originally created to closely tailor the benefits received from PBID services to the assessments paid. In addition, these zones provide different levels of PBID services within different parts of Downtown, as determined by Downtown property and business owners. These zones include:

- **K Street Corridor**, including a variety of retail, hotel and office uses found in the vicinity of the K Street Mall;
- **Civic Center**, including most of the northern and eastern sections of the District;
- **Old Sacramento**, encompassing most of the Old Sacramento historic business district west of Interstate 5; and
- **Capitol Mall/Plaza**, including the modern office development along Capitol Mall, the Downtown Plaza Shopping Center and the property located between the Shopping Center and Old Sacramento.



C. Work Program

As determined by Downtown property and business owners, the top priorities for improvements and activities within the Downtown Sacramento PBID include:

- Continuation of the **Community Service Guides** safety program, plus new initiatives to increase the enforcement of nuisance crimes.
- Continuation of PBID **Maintenance** services, including the Clean Streets and City Sweep programs to retain a consistent level of cleanliness throughout Downtown.
- More aggressive and visible **Economic Development & Marketing** initiatives to attract new businesses, consumers and visitors to Downtown properties.

The following narrative provides recommendations for the first operating year of the PBID. Program activities may be amended in subsequent years within the following general categories. Final programs and budgets will be subject to the review and approval of the Downtown Sacramento Partnership board of directors.

1. Public Safety: Community Service Guide Program *Plus New Initiatives to Enforce Nuisance Crimes*

The Community Service Guide's program mission is to support law enforcement agencies and Downtown property owners in overall crime prevention efforts while offering a customer service orientation. The program assists in the prevention of break-ins, graffiti tags and disruptive street behavior. The Guides are also trained to direct pedestrians to civic, shopping and business destinations, and are informed on promotions and events to encourage public participation. The Community Service Guides have also added a *Navigator Program* to connect Downtown homeless persons with local community service and care programs.

The current district-wide Guide deployment of 85 hours per week will be continued in the new PBID. Deployment of Guides is allocated to three of the four benefit zones as follows:

Benefit Zone	Guide Deployment
K Street Corridor and Civic Center	80%
Old Sacramento	20%
Capitol Mall/Plaza	0%

New Initiatives to Increase Enforcement of Nuisance Crimes: Despite overall gains in making Downtown safer, property and business owners are concerned with ongoing nuisance crimes in Downtown, ranging from aggressive panhandling to a lack of code enforcement on blighted buildings. Nuisance crimes are often not a top priority for local law enforcement agencies, yet they can make the Downtown environment less desirable.

To increase the enforcement of nuisance crimes, the PBID will explore new approaches that have been effective in other urban Downtowns. The creation of a "community prosecutor" is proposed as an addition to the public safety work program in 2006. A community prosecutor tailors law enforcement solutions for a specific geographic area, providing assistance to develop new laws or focus on particularly difficult cases. Community prosecutors often provide innovative solutions in sentencing violators, including community service, repairing damage, cleaning sidewalks and streets and/or serving jail time. For 2006, a \$75,000 addition to the public safety budget is proposed to pay 50% of estimated costs associated with the program. Additional financial support will be sought from public agencies and other potential partners. A job description for the community prosecutor is available from the Downtown Sacramento Partnership.

Public Safety services are budgeted at 41.5% of the total first year PBID assessments.

2. Maintenance

PBID maintenance teams will continue to provide enhanced cleaning services, including sidewalk sweeping and litter removal, power washing and scrubbing of sidewalks, graffiti removal and alley washing and cleaning. The proposed service frequencies for Maintenance services by zone is provided below:

ACTIVITY	Civic Center STANDARD SERVICE AREA	K Street Corridor PREMIUM SERVICE AREA
Sidewalk Sweeping	Daily	Daily
Power Washing Sidewalks	Weekly	Weekly to 5 Times per Week
Graffiti removal	As Needed	As Needed
Alley washing & cleaning	Weekly to Every Other Week	Weekly to 2 Times per Week

For 2006, additional maintenance funds are budgeted to expand future cleaning techniques. Options for enhancement include acid etching removal, deodorizers for alleys, sidewalk cleaning equipment, gum removal, and/or a mini electric vehicle used to transport supplies and pressure washers.

Maintenance services are budgeted for 28.3% of first year PBID assessments.

3. Economic Development & Marketing

Economic development and marketing activities will aim to improve the business image of the Downtown district with the goal of attracting and retaining businesses, jobs and investment. While annual work programs and budgets will be developed in collaboration with targeted stakeholders and approved by the Downtown Sacramento Partnership board of directors, programs will be selected from a variety of options that may include the following:

Economic Development services to aide in efforts to attract new office tenants and retail businesses to Downtown and elevate Downtown's business profile in the regional market. Options may include:

- Design and production of investor marketing packages to assist real estate brokers, developers and property owners in business recruitment efforts.
- Maintenance of a district database with local market and real estate information.
- Trouble-shooting and permitting liaison services to assist property and business owners to invest and operate in the district.
- Enhanced research and development of the Downtown website.
- Facilitate efforts with property owners, brokers and businesses to fill under-utilized Downtown properties.
- Business retention efforts to encourage existing businesses to grow.

A new market research position is anticipated for the 2006 PBID work program to compile and disseminate market information to property owners, real estate brokers, new and existing businesses and civic leaders. These added capabilities will position the PBID as a portal of market information for a variety of uses, including retail, office, hospitality and housing.

Destination Marketing programs that aim to position Downtown Sacramento as a consumer destination. Marketing programs must demonstrate collective benefits to business and property owners. Options may include:

- Advertising, including branding and cooperative campaigns and increased placement and frequency in mass media.
- Public relations efforts to promote a positive image and overall experience.
- Increased distribution and enhanced quality of publications, including the Downtown map and directory and activity guides.
- Improved special event production and promotions.
- Maintenance of the new Downtown wayfinding signage system.

Communications services to better inform business and property owners.

- Continued publication of a Downtown district newsletter
- PBID ratepayer surveys to measure overall satisfaction with programs.
- Media relations activities to project a positive business image in local, regional and national media.

Economic development & marketing activities are budgeted for 28.9% of funds raised from first year PBID assessments.

4. Old Sacramento Additional Improvements & Activities

Old Sacramento is Downtown's historic retail and entertainment district, located mostly west of Interstate 5 and east of the Sacramento River. Property owners within the Old Sacramento sub-district of the PBID have requested that the PBID create an additional benefit for Old Sacramento that would be paid exclusively by properties located within the Old Sacramento benefit zone. These additional funds will provide enhanced public safety, economic development and/or marketing services within Old Sacramento as determined annually by the Downtown Sacramento Partnership working in concert with Old Sacramento property owners.

For the first year of the PBID, the Old Sacramento Improvements and Activities funds will support extended night time patrols within the Old Sacramento sub-district.

Old Sacramento Improvements & Activities account for 1.3% of first year assessments from the PBID.

5. Advocacy, Administration and Reserve

Through the Downtown Sacramento Partnership, the PBID supports a professional staff that delivers programs and advocates on behalf of the Downtown district. The PBID allows Downtown property owners to project a unified voice and elevate their influence in policies and issues that affect the central business district. Funds are allocated to office and support services such as bookkeeping, office rent, insurance, office equipment and professional development and training for the staff and Downtown Sacramento Partnership board. An operating reserve is also budgeted as a contingency for any payment delinquencies and/or unforeseen budget adjustments.

Within each activity area, advocacy and administration accounts for 14% of the PBID operating budget. Nationally, PBIDs of similar size require 15% to 20% of overall budget to support these functions.

D. Plan Budgets

The total improvement and activity plan budget for 2006 is projected at \$1,836,340 with the following components:

{PRIVATE }Improvements & Activities < Note 1 >	2005 Budget	%	Proposed 2006 Budget	%	Proposed 2006 Budget Additions
Community Service Guides	\$ 671,846	41.4	\$ 771,846	41.5	Nuisance crime enforcement \$75,000 Program adjustments \$25,000
Maintenance	\$ 492,260	30.4	\$ 527,260	28.3	Expanded supplies/equipment \$25,000 Program adjustments \$10,000
Economic Development & Marketing	\$ 457,234	28.2	\$ 537,234	28.9	Market research position \$40,000 Destination marketing addition \$25,000 Wayfinding sign maintenance \$15,000
Old Sacramento Additional Activities	\$ 0	0.0	\$ 25,000	1.3	Extended night time hours for safety in Old Sacramento
Total	\$ 1,621,340		\$ 1,861,340		

Note 1: 14% Advocacy, Administration & Reserve included within each activity

E. Ten-Year Operating Budget

A projected ten-year operating budget for the Downtown Sacramento PBID is provided in the Ten Year Operating Budget and Maximum Assessment exhibit on the following page. The projections are based upon the following assumptions:

- Total program revenue increases by 5% per year, the maximum allowed under the proposed annual budget adjustment to keep pace with changes in the consumer price index and other program costs. Actual budgets may not increase 5%, as determined by the Downtown Sacramento Partnership board of directors. During the first ten years of the current PBID, actual annual increases averaged less than 2%.
- Revenues for specific activities (i.e. Clean Team, Community Service Guides, image enhancement, special projects, advocacy, administration and reserve) may be reallocated among activities from year to year based upon district needs and budgets developed by the Downtown Sacramento Partnership board of directors.

E. Ten-Year Operating Budget and Maximum Assessments for the Downtown Sacramento Partnership PBID Renewal

(Prepared by Progressive Urban Management Associates)

Assumption:

Assessment rates increase by a maximum of 5% each year. Actual adjustments may be lower as determined by the DSP board of directors.

1. ESTIMATED TEN-YEAR OPERATING BUDGET

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Public Safety	771,846	810,438	850,960	893,508	938,184	985,093	1,034,347	1,086,065	1,140,368	1,197,386
Maintenance	527,260	553,623	581,304	610,369	640,888	672,932	706,579	741,908	779,003	817,953
Economic Development & Marketing	537,234	564,096	592,300	621,916	653,011	685,662	719,945	755,942	793,739	833,426
Additional Old Sacramento Activities	25,000	26,250	27,563	28,941	30,388	31,907	33,502	35,178	36,936	38,783
TOTAL	1,861,340	1,954,407	2,052,127	2,154,734	2,262,470	2,375,594	2,494,374	2,619,092	2,750,047	2,887,549

2. MAXIMUM ASSESSMENTS RATES

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
A. K Street										
Per Lot sq.ft.	0.1379	0.1448	0.1520	0.1596	0.1676	0.1760	0.1848	0.1940	0.2037	0.2139
Per Building sq.ft.	0.0690	0.0724	0.0760	0.0798	0.0838	0.0880	0.0924	0.0970	0.1019	0.1070
B. Civic Center										
Per Lot sq.ft.	0.1154	0.1212	0.1272	0.1336	0.1402	0.1473	0.1546	0.1624	0.1709	0.1790
Per Building sq.ft.	0.0577	0.0606	0.0636	0.0668	0.0701	0.0736	0.0773	0.0812	0.0852	0.0895
C. Old Sacramento										
Per Lot sq.ft.	0.1422	0.1493	0.1568	0.1646	0.1728	0.1815	0.1906	0.2001	0.2101	0.2206
Per Building sq.ft.	0.0711	0.0747	0.0784	0.0823	0.0864	0.0907	0.0953	0.1000	0.1050	0.1103
D. Capitol Mall/ Downtown Plaza										
Per Lot sq.ft.	0.0429	0.0450	0.0473	0.0496	0.0521	0.0547	0.0575	0.0603	0.0634	0.0665
Per Building sq.ft.	0.0214	0.0225	0.0236	0.0248	0.0261	0.0274	0.0287	0.0302	0.0317	0.0333

V. ASSESSMENTS

A. Assessment Methodology

To develop the PBID assessment methodology, the consulting team included participation from Terrance E. Lowell & Associates, a registered professional engineer, and the City of Sacramento's Engineering Department. Lowell and the City evaluated several methods of assessment for conveying special benefits of the improvements and activities to the Downtown properties as described within the Downtown Sacramento PBID Management Plan.

Cost Allocation Approach: The existing and proposed assessment methodologies are based upon a special benefit cost allocation approach, by which the direct cost of PBID services within a specific benefit zone are allocated to the properties within the specific zone. The benefit zones receive varying services as illustrated on the following chart:

Benefit Zone	Public Safety	Maintenance	Economic Development & Marketing	Old Sacramento Activities
K Street Corridor	Yes ⁽¹⁾	Yes/Premium ⁽³⁾	Yes	No
Civic Center	Yes ⁽¹⁾	Yes/Standard ⁽⁴⁾	Yes	No
Old Sacramento	Yes ⁽¹⁾	No	Yes	Yes
Capitol Mall/Plaza	Yes/ Perimeter ⁽²⁾	No	Yes	No

Notes

- (1) Community Service Guides are deployed as follows: 80% to K Street and Civic Center; 20% to Old Sacramento
- (2) All zones, including Capitol Mall/Plaza, pay for the perimeter benefit of public safety (i.e. benefit to all from a safer Downtown), including direct services from new nuisance crime enforcement efforts. Perimeter benefit is calculated as 30% of all Public Safety services shared by all zones.
- (3) Premium maintenance service frequencies are double (2x) standard maintenance frequencies.
- (4) Standard maintenance service frequencies are one-half (1/2) premium service frequencies.

Assessment Variables: Existing assessment variables, which will be retained in the new district, include:

- **Lot Square Footage:** Lot square footage is utilized to assess the benefit of services to the ground level of properties. Lot square footage is assessed at a full rate to acknowledge a greater benefit from PBID services at the ground level.
- **Building Square Footage (1/2):** Building square footage is utilized to assess the benefit from services to buildings, including tenants, residents and employees. Acknowledging that service benefits are greater to ground floor uses, building square footage is assessed at half the rate of lot square footage.

An Engineer's Report for the PBID and the assessment methodology is provided within the Appendix to the Management Plan.

B. Calculation of Assessments

The preceding methodology is applied to a database that has been constructed by the Downtown Sacramento Partnership with primary source data provided by the County Assessor. This database has been updated annually since 1995 to account for changes in property characteristics and ownership.

The following assessment formula is used to calculate the amount of assessment to each property:

$$\begin{aligned} & ((\text{Total Lot sf.}) \times (\text{Zone lot rate of assessment})) \\ & + \\ & ((\text{Total Building sf.}) \times 1/2(\text{Zone lot rate of assessment})) \\ & = \\ & \text{Amount of assessment} \end{aligned}$$

As an attachment to the Management Plan, an assessment notice will be sent to all property owners within the proposed PBID. The assessment notice will contain lot and building size information. Property owners may request final verification of data by submitting documentation of property characteristics to DSP before July 1, 2005, which is one month prior to the submission of assessment information to the County Assessor. *A list of properties to be included in the PBID is provided within the Appendix.*

Projected rates of assessment are not expected to exceed the following amounts for Year 1 (2006) of the PBID:

Benefit Zone	Existing Rates (2005)	Proposed Rates (2006)
K Street Corridor	0.1294 per sq.ft. of lot + 0.0647 per sq.ft. of building	0.1379 per sq.ft. of lot + 0.0690 per sq.ft. of building
Civic Center	0.1063 per sq.ft. of lot + 0.0531 per sq.ft. of building	0.1154 per sq.ft. of lot + 0.0577 per sq.ft. of building
Old Sacramento	0.1134 per sq.ft. of lot + 0.0567 per sq.ft. of building	0.1422 per sq.ft. of lot + 0.0711 per sq.ft. of building
Capitol Mall/ Downtown Plaza	0.0361 per sq.ft. of lot + 0.0180 per sq.ft. of building	0.0429 per sq.ft. of lot + 0.0214 per sq.ft. of building

Maximum Rates of Assessment: Based upon the methodology, property data, the estimated PBID budget and a maximum annual assessment adjustment of 5%, approximate assessment rates for linear frontage and lot plus building square footages are provided in the Ten Year Operating Budget and Maximum Assessment exhibit. In future years, assessment rates may change, up or down, if building and lot square footage information changes and/or PBID budgets change pursuant to the annual budget adjustment. At no time during the 10-year term of the PBID will assessments exceed the amounts provided in the exhibit.

C. Assessment Adjustments

1. **Annual Adjustment:** Annual assessment rates may be adjusted for annual changes in the Bay Area Consumer Price Index (CPI) for all urban consumers and/or other changes in programs costs, not to exceed 5%. Actual annual adjustments may range from 0% to 5%. Assessment rates will not exceed the levels illustrated by the Ten Year Operating Budget and Maximum Assessment exhibit.
2. **Budget Process:** A balanced budget approach is utilized to develop each annual budget within the constraints of the assessment rates. Any annual budget surplus or deficit is tracked by program. Prior year surpluses may be used as necessary based on the allocations described in the management district plan.
3. **Time and Manner for Collecting Assessments:** As provided by state law, the Downtown Sacramento PBID assessment appears as a separate line item on annual property tax bills prepared by the County of Sacramento. Property tax bills are distributed in the fall and payment is expected by lump sum or installment. Existing laws for enforcement and appeal of property taxes apply to PBID assessments.
4. **Disestablishment:** State law provides for the disestablishment of a PBID pursuant to an annual review process. Each year that the PBID is in existence, there will be a 30-day period during which the property owners will have the opportunity to request disestablishment of the district. This 30-day period begins each year on the anniversary day that the district was first established by City Council.

Within that 30-day period, if a written petition is submitted by the owners of real property who pay more than 50 percent (50%) of the assessments levied, the PBID may be disestablished. The City Council will hold a public hearing on disestablishing the PBID prior to actually doing so.
5. **Property Use Considerations:** The methodology provides the following treatments for property used exclusively for residential, non-profit and government uses:
 - I. **Treatment of Residential Property:** Properties used exclusively for multi-family residential use (i.e. apartments) are considered commercial income-producing property and will be subject to PBID assessments.

Properties used exclusively for individually owned units (i.e. condominiums) use will benefit from the public safety and maintenance components of the PBID, but will not benefit from economic development and marketing services. Qualifying properties may have their assessments adjusted by a pro rata share of the annual budget for economic development and marketing services. (For example, in 2006, qualifying assessments would be reduced by 28.9%.)
 - II. **Treatment of Mixed Residential/Commercial Property:** Mixed-use properties that contain both rental residential and commercial uses will be subject to PBID assessments. Mixed-use properties that contain both individually owned residential uses and commercial uses will be assessed fully on the property that is occupied by a commercial use and partially, per the preceding adjustment, on the property that is occupied by owner-occupied residential uses.

III. **Assessment Policy on Non-Governmental Tax-Exempt Properties:** Properties that are exempt from property tax under the California Constitution, Article 13, Section 3(d), (e) and (f) may not receive services specified in this plan and may not be assessed. An owner of real property located within the boundaries that meets these criteria may reduce the amount of the assessment to be levied if all of the following conditions are met:

- a. The property owner is a non-profit corporation that has obtained federal tax exemption under Internal Revenue Code section 501c3 or California franchise tax-exemption under the Revenue and Taxation Code Section 23701d.
- b. The class or category of real property is eligible for exemption, in whole or in part, from real property taxation.
- c. The property owner makes the request in writing to the Downtown Sacramento Partnership prior to the submission of the PBID assessment rolls to the County Assessor (on or before July 1 of each year), accompanied by documentation of the tax-exempt status of the property owner and the class or category of real property.

If these conditions are met, the amount of the PBID assessment to be levied shall be reduced in the same proportion to the real property tax exemption granted to the property by the County of Sacramento.

6. **Government Assessments:** The Downtown Sacramento PBID Management Plan assumes that the City of Sacramento, Sacramento Redevelopment Agency, County of Sacramento, State of California and other government entities will pay assessments for the special benefits conferred to government property within the boundaries of the PBID. Article XIII D of the California Constitution was added in November of 1996 and provides for these assessments.

D. Other Non-Assessment Contributions

California State Parks ("Parks") owns several parcels in Old Sacramento, referred to as "Old Sacramento State Historic Park." This area operated by State Parks comprises approximately 1/3 of the entire Old Sacramento Historic District, itself a National Historic Landmark.

State Parks currently provides its own security using State Park Rangers, and Maintenance through an extensive maintenance and technical services staff. Moreover, State Parks is a public agency providing interpretive and educational services to the public, and therefore, employs a large staff of interpreters, guides and park aides. In addition, State Parks has a large cadre of volunteer Docents in Old Sacramento, approximately 650.

In light of the fact that State Parks already provides its own security, maintenance and interpretation/education, it shall not be assessed for Downtown Partnership participation. However, State Parks values the work of the Downtown Partnership and desires to partner with Downtown Partnership for the improvement of the entire district. Therefore, State Parks has pledged to a non-assessment contribution to the overall PBID budget of \$15,000 per year which will help enhance the Old Sacramento area, and a non-assessment contribution to support an enhanced security system for evenings in Old Sacramento up to \$15,000 per year. These contributions will continue for the term of the PBID and may be increased if mutually agreed between the parties.

VI. GOVERNANCE

For the Downtown Sacramento PBID, the Downtown Sacramento Partnership (DSP), a California non-profit corporation, shall continue to be the manager for PBID activities and improvements.

The role of the DSP is consistent with similar PBIDs and Downtown management organizations throughout California and the nation. DSP will continue to provide executive and administrative staff for the PBID. Consistent with the Management Plan, DSP shall implement programs, including coordination of sub-contracts with vendors as appropriate.

Pursuant to recent revisions in the State of California PBID legislation, DSP is subject to disclosure and notification guidelines set by the Ralph M. Brown Act and California Public Records Act.

Downtown Sacramento Partnership BOARD OF DIRECTORS

CY2004

Representing

Property Owners

Old Sacramento
Civic Center
Westfield DT Plaza
Capitol Mall
K Street
At Large
Large
At Large
At Large
At Large

Business/Non-Property Owner

Bus./Tenant Rep.
Bus./Tenant Rep.
Bus./Tenant Rep.
Downtown Retail
Old Sacramento Retail
Westfield Shoppingtown DT Plaza
Marketing & Promo.
Neighborhood Rep.

Government

Downtown Economic Development
County of Sacramento
City Council
City of Sacramento
State of California

Non-Voting

Regional Transit
CADA
Old Sacramento Management
Sacramento Police Dept.
Sacramento Metro Chamber
Sacramento Convention and Visitors Bureau
SHRA

Board Member

Jerry Thompson
Moe Mohanna
Marilyn Slipe
Ron Russell
Jerry Westenhaver
Mark Enes
David Taylor
Butch Corum
Anthony Giannoni
Mike Casey

Joe Coomes
Wendy Hoyt
Sid Garcia-Heberger
Gunter Stannius
Lloyd Harvego
Scott Gilbert
Al Gianini
Ken Wemmer

Wendy Saunders
Roger Dickinson
Ray Tretheway
Mayor Heather Fargo
John Brooks

Dr. Beverly Scott
John Dangberg
Ed Astone
Cpt. Ted Mandalla
Matthew Mahood
Steve Hammond
Lisa Bates/Leslie Fritzsche

PROPERTY OWNER PBID STEERING COMMITTEE

Mike Casey
Union Pacific Railways

Jim Cordano III
The Cordano Company

Butch Corum
Corum Real Estate

Anthony R. Giannoni
The Allen Group

Lloyd Harvego
Harvego Enterprise

Michael Heller
The Heller Company

Steve Huffman
Historic Old Sacramento Foundation

Steve Mammet
Embassy Suites Hotel

Moe Mohanna
Western Management

Steve O'Brien
CA State Assoc. of Counties

Johan Otto
Carson Development Co. Inc.

David Taylor
David Taylor Interests, Inc.

Jerry Thompson
JTA Inc.

Jerry Westenhaver
The Hyatt Regency

Exhibit B

**Downtown Sacramento
Property-Based Business Improvement
District**

DRAFT ENGINEER'S REPORT

January 2005

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CERTIFICATES

The undersigned respectfully submits the enclosed report as directed by the State law.

Date:

TERRANCE E. LOWELL & ASSOCIATES, INC.
Engineer of Work

By _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment, was approved and confirmed by the City Council of the City of Sacramento, Sacramento County, California, on the _____ day of _____, 2005.

By _____
City Clerk, City of Sacramento,
Sacramento County, California

ENGINEER'S STATEMENT

This Report is prepared pursuant to Section 36600 et seq. of the California Streets and Highways Code (the "Property and Business Improvement District Law of 1994" as amended) (here and after "State Law") and pursuant to the provisions of Article XIII D of the California Constitution (Proposition 218).

The Downtown Sacramento Property-Based Business Improvement District ("PBID") is designed to improve and benefit properties in the downtown Sacramento area. Every property within the PBID receives benefit from the safety, maintenance and economic development and marketing activities. Only those properties within the PBID shall receive the special benefit of these proposed improvements and activities (Exhibit A).

The duration of the proposed PBID is ten (10) years and an estimated budget for the PBID improvements and activities is set forth in Exhibit B. The budget and assessments will be subject to changes in the Consumer Price Index (CPI), for all urban consumers, annual increases not to exceed 5% per year. The determination of such increases will be subject to the review and approval of the Downtown Sacramento Partnership board of directors. Funding for the PBID improvements and activities shall be derived from a property based assessment of each benefited parcel in the PBID. A detailed description of the methodology for determining the benefit assessment for each parcel is set forth in Exhibit C.

This Report includes the following attached Exhibits:

- EXHIBIT A:** A detailed description of the improvements and activities to be provided.
- EXHIBIT B:** The estimate of the cost of the improvements and activities.
- EXHIBIT C:** A statement of the method by which the undersigned determined the amount proposed to be assessed against each parcel, based on benefits to be derived by each parcel, respectively, from the improvements and activities.
- EXHIBIT D:** An assessment roll, showing the amount proposed to be specially assessed against each parcel of real property within this assessment district.

Respectfully submitted,

Terrance E. Lowell, P.E.

EXHIBIT A: DESCRIPTION OF IMPROVEMENTS AND ACTIVITIES

In an effort to improve both the reality and perception of the safety and cleanliness of the downtown area, the Downtown Sacramento Partnership and key stakeholders propose the following programs:

Public Safety: Community Service Guide Program

The Community Service Guide's program mission is to support law enforcement agencies and downtown property owners in overall crime prevention efforts while offering a customer service orientation. The program assists in the prevention of break-ins, graffiti tags and disruptive street behavior. The Guides are also trained to direct pedestrians to civic, shopping and business destinations, and are informed on promotions and events to encourage public participation. The Community Service Guides have also added a *Navigator Program* to connect downtown homeless persons with local community service and care programs.

The current district-wide Guide deployment of 85 hours per week will be continued in the new PBID. Deployment of Guides is allocated to three of the four benefit zones as follows:

Benefit Zone	Guide Deployment
K Street Corridor and Civic Center	80%
Old Sacramento	20%
Capitol Mall/Plaza	0%

New Initiatives to Increase Enforcement of Nuisance Crimes: Despite overall gains in making downtown safer, property and business owners are concerned with ongoing nuisance crimes in downtown, ranging from aggressive panhandling to a lack of code enforcement on blighted buildings. Nuisance crimes are often not a top priority for local law enforcement agencies, yet they can make the downtown environment less desirable.

To increase the enforcement of nuisance crimes, the PBID will explore new approaches that have been effective in other urban downtowns. The creation of a "community prosecutor" is proposed as an addition to the public safety work program in 2006. A community prosecutor tailors law enforcement solutions for a specific geographic area, providing assistance to develop new laws or focus on particularly difficult cases. Community prosecutors often provide innovative solutions in sentencing violators, including community service, repairing damage, cleaning sidewalks and streets and/or serving jail time. For 2006, a \$75,000 addition to the public safety budget is proposed to pay 50% of estimated costs associated with the program. Additional financial support will be sought from public agencies and other potential partners. A job description for the community prosecutor is available from the Downtown Sacramento Partnership.

Maintenance

PBID maintenance teams will continue to provide enhanced cleaning services, including sidewalk sweeping and litter removal, power washing and scrubbing of sidewalks, graffiti removal and alley washing and cleaning. The proposed Maintenance service frequencies by zone are provided below:

ACTIVITY	Civic Center STANDARD SERVICE AREA	K Street Corridor PREMIUM SERVICE AREA
Sidewalk Sweeping	Daily	Daily
Power Washing Sidewalks	Weekly	Weekly to 5 Times per Week
Graffiti removal	As Needed	As Needed
Alley washing & cleaning	Weekly to Every Other Week	Weekly to 2 Times per Week

For 2006, additional maintenance funds are budgeted to expand future cleaning techniques. Options for enhancement include acid etching removal, deodorizers for alleys, sidewalk cleaning equipment, gum removal, and/or a mini electric vehicle used to transport supplies and pressure washers.

Economic Development & Marketing

Economic development and marketing activities will aim to improve the business image of the Downtown district with the goal of attracting and retaining businesses, jobs and investment. While annual work programs and budgets will be developed in collaboration with targeted stakeholders and approved by the Downtown Sacramento Partnership board of directors, programs will be selected from a variety of options that may include the following:

Economic Development services to aide in efforts to attract new office tenants and retail businesses to Downtown and elevate Downtown's business profile in the regional market. Options may include:

- Design and production of investor marketing packages to assist real estate brokers, developers and property owners in business recruitment efforts.
- Maintenance of a district database with local market and real estate information.
- Trouble-shooting and permitting liaison services to assist property and business owners to invest and operate in the district.
- Enhanced research and development of the downtown website.
- Facilitate efforts with property owners, brokers and businesses to fill under-utilized downtown properties.
- Business retention efforts to encourage existing businesses to grow.

A new market research position is anticipated for the 2006 PBID work program to compile and disseminate market information to property owners, real estate brokers, new and existing businesses and civic leaders. These added capabilities will position the PBID as a portal of market information for a variety of uses, including retail, office, hospitality and housing.

Destination Marketing programs that aim to position Downtown Sacramento as a consumer destination. Marketing programs must demonstrate collective benefits to business and property owners. Options may include:

- Advertising, including branding and cooperative campaigns and increased placement and frequency in mass media.
- Public relations efforts to promote a positive image and overall experience.

- Increased distribution and enhanced quality of publications, including the downtown map and directory and activity guides.
- Improved special event production and promotions.
- Maintenance of the new downtown wayfinding signage system.

Communications services to better inform business and property owners.

- Continued publication of a Downtown district newsletter
- PBID ratepayer surveys to measure overall satisfaction with programs.
- Media relations activities to project a positive business image in local, regional and national media.

Old Sacramento Additional Improvements & Activities

Old Sacramento is downtown's historic retail and entertainment district, located mostly west of Interstate 5 and east of the Sacramento River. Property owners within the Old Sacramento sub-district of the PBID have requested that the PBID create an additional benefit for Old Sacramento that would be paid exclusively by properties located within the Old Sacramento benefit zone. These additional funds will provide enhanced public safety, economic development and/or marketing services within Old Sacramento as determined annually by the Downtown Sacramento Partnership working in concert with Old Sacramento property owners.

For the first year of the PBID, the Old Sacramento Improvements and Activities funds will support extended night time patrols within the Old Sacramento sub-district.

Advocacy, Administration and Reserve

Through the Downtown Sacramento Partnership, the PBID supports a professional staff that delivers programs and advocates on behalf of the Downtown district. The PBID allows Downtown property owners to project a unified voice and elevate their influence in policies and issues that affect the central business district. Funds are allocated to office and support services such as bookkeeping, office rent, insurance, office equipment and professional development and training for the staff and Downtown Sacramento Partnership board. An operating reserve is also budgeted as a contingency for any payment delinquencies and/or unforeseen budget adjustments.

EXHIBIT B: ESTIMATE OF COST

The following table shows the projected budget for 2006.

(PRIVATE) Improvements & Activities	Budget	% of Total
Community Service Guides	\$771,846	41.5%
Maintenance	527,260	28.3%
Economic Development & Marketing	537,234	28.9%
Old Sacramento Additional Activities	25,000	1.3%
Total	\$1,861,340	100%

Budget Notations

1. The budget will be subject to changes in the Consumer Price Index (CPI), for all urban consumers, annual increases not to exceed 5% per year. The determination of such increases will be subject to the review and approval of the Downtown Sacramento Partnership board of directors.
2. Revenues for specific activities (i.e. Clean Team, Community Service Guides, image enhancement, special projects, advocacy, administration and reserve) may be reallocated among activities from year to year based upon district needs and budgets developed by the Downtown Sacramento Partnership board of directors.

EXHIBIT C: METHOD OF APPORTIONMENT

Background

The Downtown Sacramento PBID was established by property and business owners in 1995. Prior to its establishment, Downtown was perceived as unsafe, dirty and deteriorating. The PBID was viewed as a pro-active private sector initiative to stabilize Downtown's streets by deploying uniformed Community Service Guides and maintenance teams and initiating pro-active economic development and marketing initiatives.

After 10 years of the PBID being in place, Downtown is now widely perceived as safer and cleaner. New investment has added office buildings, hotels, restaurants and retail stores. New housing development is anticipated as Downtown evolves beyond its primary role as an employment center. To protect and leverage Downtown's existing and new investment the continuation of the PBID is crucial to its economic vitality.

PBID Boundary and Benefit Zones

The District currently encompasses approximately 66 blocks in an area bounded roughly by the Sacramento River to the west, H Street to the north, 16th Street to the east and N Street to the south.

Within this boundary are four distinct benefit zones. These zones were originally created to closely tailor the benefits received from PBID services to the assessments paid. In addition, these zones provide different levels of PBID services within different parts of downtown, as determined by downtown property and business owners. These zones are described as follows:

- **K Street Corridor**, including a variety of retail, hotel and office uses found in the vicinity of the K Street Mall;
- **Civic Center**, including most of the northern and eastern sections of the District;
- **Old Sacramento**, encompassing most of the Old Sacramento historic business district west of Interstate 5; and
- **Capitol Mall/Plaza**, including the modern office development along Capitol Mall, the Downtown Plaza Shopping Center and the property located between the Shopping Center and Old Sacramento.

These benefit zones receive varying levels of service as shown in the following table:

Benefit Zone	Public Safety	Maintenance	Economic Development & Marketing	Old Sacramento Activities
K Street Corridor	Yes ⁽¹⁾	Yes/Premium ⁽³⁾	Yes	No
Civic Center	Yes ⁽¹⁾	Yes/Standard ⁽⁴⁾	Yes	No
Old Sacramento	Yes ⁽¹⁾	No	Yes	Yes
Capitol Mall/Plaza	Yes/ Perimeter ⁽²⁾	No	Yes	No

Notes

- (1) Community Service Guides are deployed as follows: 80% to K Street and Civic Center; 20% to Old Sacramento
- (2) All zones, including Capitol Mall/Plaza, pay for the perimeter benefit of public safety (i.e. benefit to all from a safer downtown), including direct services from new nuisance crime enforcement efforts. Perimeter benefit is calculated as 30% of all Public Safety services shared by all zones.
- (3) Premium maintenance service frequencies are double (2x) standard maintenance frequencies.
- (4) Standard maintenance service frequencies are one-half (1/2) premium service frequencies.

Special Benefit Analysis

The Property and Business Improvement District Law of 1994, as amended, and the State Constitution Article XIII D require that assessments be levied according to the special benefit each parcel receives from the improvements.

This PBID provides for the levy of assessments for the purpose of providing improvements and promoting activities that benefit solely the properties within the PBID boundary. These assessments are not taxes for the general benefit of the city, but are assessments for the improvements and activities which confer special benefits upon the real property for which the improvement and activities are provided

It is determined that the proposed improvements and activities as outlined in this report provide a distinct and special benefit to only the real property within the PBID boundary and provide no general benefit-defined as a benefit to the surrounding community or a benefit to the public in general resulting from the improvement, activity, or service to be provided by the assessment levied. All general benefits, if any, to the surrounding community and public in general are intangible and unquantifiable. All benefits derived from the assessments outlined in this report are for services directly benefiting the properties in this specialized district and support increased commerce and the goals and objectives of the business improvement district. This conclusion is based upon the following facts:

1. The improvements and activities to be provided by the Downtown Sacramento PBID provide no general benefits of any nature to the surrounding community. This finding is supported by the following facts:
 - a. The services to be provided support the goals and objectives of the PBID to improve commerce within the PBID boundaries by adding security, cleaning, maintenance, and marketing and stop at the district boundaries and provide no spill over effect. No services of any kind are provided outside of the district boundaries.
 - b. The proposed district is surrounded on the north, east and south sides by residential neighborhoods as well as the State Capitol on the south. The Sacramento River acts as the barrier on the west side of the district which isolates it from any surrounding community.
2. The improvements and activities to be provided by the Downtown Sacramento PBID provide no general benefits to the public in general. This finding is supported by the following facts:
 - a. The public in general is defined as those individuals that do not live, work or own property within the proposed PBID.

- b. The improvements and activities, safe and clean programs, to be provided by the business improvement district are designed to meet specific needs of the property owners to improve the business environment within the business improvement district and provide special benefits to the properties as opposed to improvements and activities such as police and fire protection, and public works maintenance that provide benefits to the public in general. Improving the business environment supports the goals and objectives established by the property owners in establishing the business improvement district.
- c. The City of Sacramento will continue to fund police protection and maintenance services within the district area to the extent that the City funds these services elsewhere in the City.

It is determined that the proposed improvements and activities derived from the assessments to be levied provide special benefit to the parcels assessed. This conclusion is based upon statements 1 and 2 above and the following facts:

1. All improvements and activities to be provided through the Downtown Sacramento PBID are special services and are above and beyond the general level of service the City currently provides.
2. All improvements and activities to be provided through the PBID are designed by the property owners to increase business revenue and provide special benefits that may result in increased rental occupancy rates and annual revenue incomes to the owners of real property within the district.
3. The California State Legislature found that assessments levied for the purpose of providing improvements and promoting activities that benefit real property are not taxes for the general benefit of a city, but are assessments for the improvements and activities which confer special benefits upon the real property for which the improvement and activities are provided (*Streets and Highways Code Section 36601 (d)*).

Assessment Method

Determining the proportionate share of special benefit among the parcels of real property, including the government owned parcels, within the proposed assessment district which benefit from the proposed Improvements is the result of a four-step process:

1. Defining the proposed improvements (which were defined by the PBID Renewal Committee)
2. Identifying how each parcel specially benefits from the proposed improvements (see assessment method)
3. Determining the amount of the special benefit each parcel receives in relation to the other parcels in the district (see assessment method)
4. Apportioning the cost of the proposed improvements to each parcel based on the special benefit received (see assessment calculation).

The proposed Improvements as outlined in Exhibit A will provide a higher level of service than the City provides with City funds to those parcels in the PBID area. Therefore, every parcel in the PBID benefits from the Improvements and will receive enhanced safe and clean programs, economic development and marketing services. The PBID programs are designed to deliver service to each parcel within the district.

Assessment Factors

Downtown Sacramento property owners and business owners have emphasized that the assessment formula for the PBID must be fair, balanced and have a direct relationship to benefits received. The State enabling legislation also states, "Assessments levied on real property shall be levied on the basis of the estimated benefit to the real property within the district."

The recommended methodology for the Downtown Sacramento PBID is to use a combination of;

- ♦ lot square footage, plus
- ♦ building square footage

Lot Square Footage is used to assess the primary benefits of services to the ground level acknowledging the greatest level of benefit is received at street level. The lot square footage is assessed at the full rate.

Building Square Footage is used to assess the benefits from the services to the buildings, including tenants, residents and employees. However, since the greatest level of service is delivered at street level, the building square footage is assessed at half the rate of the lot square footage.

Assessment Calculation

As discussed above the assessment method uses a combination of lot plus building square footage to assess the costs of the various improvements to the parcels in the PBID area. Discussed below is the assessment calculation for each of the improvements to be funded through the assessment district revenues.

Public Safety: Community Service Guide Program Patrols

As previously discussed, this program is divided 30% to district-wide and 70% to the K Street Corridor and the Civic Center acknowledging a greater service need for these two zones. To calculate the assessment rate for this program, take the 30% of the budget, \$231,533, divided by the assessable lot plus building square footage for this category, 17,926,526, which equals an assessment of \$0.0129 per lot square foot. Since the building square footage receives the 50% assessment rate of the lot square foot, the building square footage assessment is \$0.0065.

In addition to this assessment, the K Street Corridor and the Civic Center also are assessed the additional 70% of the budget. To calculate the assessment rate for this part of the budget, take the 70% of the budget, \$540,292, divided by the assessable lot plus building square footage for these two zones, 11,729,917, which equals an assessment of \$0.0368 per lot square foot. Since the building square footage receives the 50% assessment rate of the lot square foot, the building square footage assessment is \$0.0184.

Maintenance

This activity is designed to benefit both the K Street Corridor plus the Civic Center. Based upon the frequency intervals, the K Street Corridor receives 53.4% of this budget while the Civic Center receives 46.6%. To calculate the assessment rate for the K Street Corridor take 53.4% of the budget, \$281,775, divided by the assessable lot plus building square footage for this zone, 4,843,859, which equals an assessment of \$0.0582 per lot square foot. Since the building square footage receives the 50% assessment rate of the lot square foot, the building square footage assessment is \$0.0291.

To calculate the assessment rate for the Civic Center take 46.6% of the budget, \$245,485, divided by the assessable lot plus building square footage for this zone, 6,886,058, which equals

an assessment of \$0.0356 per lot square foot. Since the building square footage receives the 50% assessment rate of the lot square foot, the building square footage assessment is \$0.0178.

Economic Development and Marketing

This activity is designed to benefit the entire district. Therefore, the assessment is spread uniformly district-wide. To calculate the assessment rate for this program, take the budget, \$537,234, divided by the assessable lot plus building square footage for this category, 17,926,526, which equals an assessment of \$0.0300 per lot square foot. Since the building square footage receives the 50% assessment rate of the lot square foot, the building square footage assessment is \$0.0150.

Old Sacramento Additional Activities

Old Sacramento expressed an interest in increased activity levels in their zone, therefore they are responsible for paying this portion of the budget. To calculate the assessment rate for this zone take the budget, \$25,000, divided by the assessable lot plus building square footage for this zone, 1,339,912, which equals an assessment of \$0.0187 per lot square foot. Since the building square footage receives the 50% assessment rate of the lot square foot, the building square footage assessment is \$0.0093.

The table below summarizes the total assessment rates for each zone.

Benefit Zone	Per sq.ft. of Lot	Per sq.ft. of building
A. K Street Corridor	\$ 0.138	\$ 0.069
B. Civic Center	\$ 0.115	\$ 0.058
C. Old Sacramento	\$ 0.142	\$ 0.071
D. Capitol Mall/Plaza	\$ 0.043	\$ 0.021

Assessment Adjustments

Annual Adjustment: Annual assessment rates may be adjusted for annual changes in the Bay Area Consumer Price Index (CPI) for all urban consumers and/or other changes in programs costs, not to exceed 5%. Actual annual adjustments may range from 0% to 5%. Assessment rates will not exceed the levels illustrated by the Ten Year Operating Budget and Maximum Assessment exhibit.

Treatment of Residential Property: Properties used exclusively for multi-family residential use (i.e. apartments) are considered commercial income-producing property and will be subject to PBID assessments. Properties used exclusively for individually owned units (i.e. condominiums) use will benefit from the public safety and maintenance components of the PBID, but will not benefit from economic development and marketing services. Qualifying properties may have their assessments adjusted by a pro rata share of the annual budget for economic development and marketing services.

Treatment of Mixed Residential/Commercial Property: Mixed-use properties that contain both rental residential and commercial uses will be subject to PBID assessments. Mixed-use properties that contain both individually owned residential uses and commercial uses will be assessed fully on the property that is occupied by a commercial use and partially, per the preceding adjustment, on the property that is occupied by owner-occupied residential uses.

Assessment Policy on Non-Governmental Tax-Exempt Properties: Properties that are exempt from property tax under the California Constitution, Article 13, Section 3(d), (e) and (f) may not receive

services specified in this plan and may not be assessed. An owner of real property located within the boundaries that meets these criteria may reduce the amount of the assessment to be levied if all of the following conditions are met:

1. The property owner is a non-profit corporation that has obtained federal tax exemption under Internal Revenue Code section 501c3 or California franchise tax-exemption under the Revenue and Taxation Code Section 23701d.
2. The class or category of real property is eligible for exemption, in whole or in part, from real property taxation.
3. The property owner makes the request in writing to the Downtown Sacramento Partnership prior to the submission of the PBID assessment rolls to the County Assessor (on or before July 1 of each year), accompanied by documentation of the tax-exempt status of the property owner and the class or category of real property.

If these conditions are met, the amount of the PBID assessment to be levied shall be reduced in the same proportion to the real property tax exemption granted to the property by the County of Sacramento.

Government Assessments: The Downtown Sacramento PBID Management Plan assumes that the City of Sacramento, Sacramento Redevelopment Agency, County of Sacramento, State of California and other government entities will pay assessments for the special benefits conferred to government property within the boundaries of the PBID. Article XIII D of the California Constitution was added in November of 1996 and provides for these assessments.

EXHIBIT D: ASSESSMENT ROLL

The total assessment amount for 2006 is \$1,861,340 apportioned as follows:

((Downtown Sacramento Partnership to provide))

**Downtown Sacramento Management District
List of Properties to be Benefited
BY ZONE**

Zone A: K Street Corridor

Assessment #	Assessor's Parcel Number	Site Address (Per County Assessor)
328	006 0091 023 0000	1118 7th St
329	006 0091 024 0000	1128 7th St
330	006 0091 025 0000	630 K St
338 a	006 0091 031 0001	630 K St
366	006 0094 001 0000	1015 7th St
367	006 0094 002 0000	1011 7th St
368	006 0094 003 0000	1007 7th St
369	006 0094 004 0000	712 J St
370	006 0094 005 0000	714 J St
371	006 0094 009 0000	716 J St
372	006 0096 002 0000	700 K St
373	006 0096 003 0000	704 K St
374	006 0096 004 0000	708 K St
375	006 0096 005 0000	712 K St
376	006 0096 006 0000	716 K St
377	006 0096 007 0000	718 K St
378	006 0096 008 0000	724 K St
379	006 0096 009 0000	726 K St
380	006 0096 010 0000	730 K St
381	006 0096 011 0000	1120 8th St
382	006 0096 012 0000	729 L St
383	006 0096 016 0000	1117 7th St
384	006 0096 017 0000	703 L St
385	006 0096 018 0000	1113 7th St
386	006 0096 019 0000	1111 7th St
387	006 0096 020 0000	K St
388	006 0096 021 0000	K St
389	006 0096 022 0000	717 K Street
390	006 0096 023 0000	727 K St
391	006 0096 024 0000	731 K St
392	006 0096 025 0000	K St
393	006 0097 015 0000	1009 8th St
404	006 0097 012 0000	831 K St
405	006 0097 013 0000	801 K St
406	006 0098 003 0000	800 K St
407	006 0098 004 0000	802 K St
408	006 0098 006 0000	810 K St
409	006 0098 007 0000	812 K St
410	006 0098 008 0000	816 K St
411	006 0098 009 0000	818 K St
412	006 0098 010 0000	830 K St
413	006 0098 014 0000	815 L St

414	006 0098 020 0000	831 L St
415	006 0098 021 0000	809 L St
416	006 0098 022 0000	1109 8th St
417	006 0098 024 0000	806 K St
418	006 0101 001 0000	1013 9th St
419	006 0101 002 0000	1009 9th St
420	006 0101 003 0000	900 J St
421	006 0101 004 0000	904 J St
422	006 0101 005 0000	906 J St
423	006 0101 006 0000	908 J St
424	006 0101 007 0000	910 J St
425	006 0101 008 0000	912 J St
426	006 0101 009 0000	914 J St
427	006 0101 010 0000	918 J St
428	006 0101 011 0000	920 J St
429	006 0101 012 0000	926 J St
430	006 0101 013 0000	1010 10th St
431	006 0101 014 0000	1014 10th St
432	006 0101 015 0000	1020 10th St
433	006 0101 017 0000	921 K St
434	006 0101 018 0000	919 K St
435	006 0101 019 0000	913 K St
436	006 0101 020 0000	911 K St
437	006 0101 021 0000	1025 9th St
438	006 0101 023 0000	923 K St
439	006 0101 024 0000	1022 10th St
440	006 0102 001 0000	1107 9th St
441	006 0102 002 0000	908 K St
442	006 0102 003 0000	910 K St #250
443	006 0102 004 0000	916 K St
444	006 0102 006 0000	1116 10th St
445	006 0102 007 0000	925 L St
446	006 0102 012 0000	920 K St
447	006 0102 014 0000	930 K St
448	006 0102 015 0000	924 K St
449	006 0102 016 0000	1125 9th St
450	006 0102 017 0000	L St
451	006 0102 018 0000	1125 9th St
452	006 0102 019 0000	915 L St
453	006 0103 002 0000	1000 J St
454	006 0103 003 0000	1008 J St
455	006 0103 007 0000	1020 J St
456	006 0103 008 0000	1024 J St
457	006 0103 009 0000	1030 J St
458	006 0103 010 0000	1020 11th St
459	006 0103 011 0000	1013 K St
460	006 0103 012 0000	1001 K St
461	006 0103 021 0000	1021 10th St
463	006 0103 015 0000	1018 J St
464	006 0103 019 0000	1012 J St
465	006 0103 020 0000	1011 10th St
466	006 0104 001 0000	1000 K St
467	006 0104 002 0000	1012 K St

468	006 0104 003 0000	1014 K St
469	006 0104 004 0000	1020 K St
470	006 0104 005 0000	1106 11th St
471	006 0104 006 0000	1110 11th St
472	006 0104 007 0000	1112 11th St
473	006 0104 008 0000	1031 L St
474	006 0104 009 0000	1015 L St
475	006 0105 009 0000	1131 K St
476	006 0105 010 0000	1121 K St
477	006 0105 014 0000	1017 10th St
479	006 0105 013 0000	1100 J St
480	006 0106 001 0000	1115 11th St
481	006 0106 002 0000	1100 K Street
482	006 0106 004 0000	1130 K St
483	006 0106 005 0000	1121 L St
484	006 0106 006 0000	1101 11th St
485	006 0106 009 0000	1110 K St
486	006 0111 001 0000	1011 12th St
487	006 0111 002 0000	1005 12th St
488	006 0111 003 0000	1208 J St
489	006 0111 004 0000	1212 J St
490	006 0111 018 0000	1214 J St
493	006 0111 010 0000	1227 K St
494	006 0111 013 0000	1201 K St
495	006 0111 015 0000	1229 K St
496	006 0111 016 0000	1201 K St
497	006 0111 017 0000	1217 K St
498	006 0112 023 0000	1127 12th St
499 a	006 0112 022 0001	1205 L St
499 b	006 0112 022 0003	L St
501	006 0153 005 0000	714 L St
502	006 0153 012 0000	700 L St
503	006 0153 015 0000	770 L St
504	006 0155 001 0000	800 L St
505	006 0155 002 0000	806 L St
506	006 0155 003 0000	812 L St
507	006 0155 007 0000	830 L St
508	006 0155 013 0000	814 L St

Zone B: Civic Center

Assessment #	Assessor's Parcel Number	Site Address (Per County Assessor)
100	002 0010 024 0000	I St
101	006 0023 002	I Street
102	006 0023 006 0000	I St
103	006 0024 032 0000	404 I St
104	006 0024 033 0000	420 I Street
105	006 0024 034 0000	401 J St
106	006 0024 035 0000	419 J St
107	006 0024 040 0000	420 I St
108	006 0024 044 0000	415 China Town Mall
109	006 0024 045 0000	429 J St
110	006 0024 047 0000	918 5th St
111	006 0024 049 0000	427 J St
112	006 0024 050 0000	J St
113	006 0024 052 0000	331 J St
114	006 0024 053 0000	909 3rd St
115	006 0024 054 0000	*No Site Address*
116	006 0025 013 0000	816 6th St
124	006 0026 018 0000	501 J St
125	006 0026 019 0000	5th St
126	006 0026 020 0000	I St
127	006 0031 002 0000	651 I St
128	006 0031 004 0000	6th St
129	006 0031 005 0000	813 6th St
130	006 0032 005 0000	616 I St
131	006 0032 010 0000	900 7th St
132	006 0032 011 0000	910 7th St
133	006 0032 012 0000	631 J St
134	006 0032 026 0000	630 I St
135	006 0032 027 0000	J St
136	006 0032 028 0000	601 J St
137 a	006 0032 029 0001	600 I St
137 b	006 0032 029 0002	600 I St
137 c	006 0032 029 0003	600 I St
137 d	006 0032 029 0004	600 I St
139	002 0010 027 0000	
140	002 0010 025 0000	I St
141	006 0033 013 0000	827 7th St
142	006 0033 016 0000	700 H St
143	006 0034 008 0000	729 J St
144	006 0034 009 0000	727 J St
145	006 0034 010 0000	725 J St
146	006 0034 011 0000	723 J St
147	006 0034 012 0000	719 J St
148	006 0034 013 0000	711 J St
149	006 0034 014 0000	707 J St
150	006 0034 015 0000	705 J St
151	006 0034 016 0000	703 J St
152	006 0034 017 0000	923 7th St
153	006 0034 018 0000	917 7th St

154	006 0034 019 0000	900 8th St
155	006 0035 001 0000	809 8th St
156	006 0035 005 0000	816 H St
157	006 0035 009 0000	812 9th St
158	006 0035 010 0000	I St
159	006 0035 011 0000	800 9th St
160	006 0035 012 0000	800 H St
165	006 0036 037 0000	903 8th St
166	006 0036 038 0000	801 J St
176	006 0036 031 0000	980 9th St
179	006 0041 013 0000	916 H St
186	006 0042 001 0000	I St
189	006 0044 001 0000	1000 I St
190	006 0044 002 0000	1020 I St
191	006 0044 003 0000	1030 I St
192	006 0044 004 0000	908 11th St
193	006 0044 005 0000	912 11th St
194	006 0044 006 0000	1029 J St
195	006 0044 009 0000	1013 J St
196	006 0044 010 0000	1009 J St
197	006 0044 011 0000	927 10th St
198	006 0044 012 0000	921 10th St
199	006 0044 013 0000	1023 J St
200	006 0047 001 0000	915 11th St
201	006 0047 002 0000	1100 I St
202	006 0047 003 0000	1112 I St #300
203	006 0047 013 0000	1122 I St
204	006 0047 005 0000	1126 I St
205	006 0047 006 0000	906 12th St
207	006 0047 008 0000	912 12th St
208	006 0047 009 0000	1131 J St
209	006 0047 010 0000	1117 J St
210	006 0047 011 0000	921 11th St
211	006 0047 012 0000	921 11th St
212	006 0052 003 0000	1200 I St
213	006 0052 004 0000	1200 I St
214	006 0052 018 0000	1215 J St
215	006 0052 019 0000	1201 J St
216	006 0052 020 0000	1217 J St
217	006 0052 021 0000	I St
218	006 0052 022 0000	909 12th St
222	006 0054 026 0000	1300 I St
223	006 0054 024 0000	1303 J St
224	006 0054 025 0000	1325 J St
225	006 0056 001 0000	1400 I St
226	006 0056 002 0000	1408 I St
227	006 0056 003 0000	1420 I St
228	006 0056 004 0000	1420 I St
229	006 0056 005 0000	904 15th St
230	006 0056 006 0000	908 15th St
231	006 0056 007 0000	910 15th St
232	006 0056 014 0000	1407 J St
234	006 0062 001 0000	I St

235	006 0115 020 0000	1301 L St
238	006 0115 017 0000	J St
238	006 0115 019 0000	J St
243	006 0115 021 0000	1012 15th St
245	006 0115 018 0000	1423 K St
251 d	006 0115 016 0004	1030 3-A 15th St
255	006 0116 001 0000	1400 K St
256	006 0116 002 0000	1414 K St
257	006 0116 003 0000	1418 K St
258	006 0116 004 0000	1422 K St
259	006 0116 005 0000	1112 15th St
260	006 0116 014 0000	1116 15th St
263	006 0116 013 0000	1415 L St
265	006 0121 001 0000	1015 15th St
266	006 0121 006 0000	1520 J St
267	006 0121 007 0000	1524 J St
268	006 0121 008 0000	1530 J St
269	006 0121 021 0000	1020 16th St
271	006 0121 011 0000	1525 K St
272	006 0121 012 0000	1521 K St
273	006 0121 013 0000	1515 K St
274	006 0121 014 0000	1513 K St
275	006 0121 015 0000	1511 K St
276	006 0121 018 0000	1001 15th St
277	006 0121 019 0000	1501 K St
278	006 0121 020 0000	1510 J St
279	006 0122 006 0000	1531 L St
280	006 0122 007 0000	1517 L St
281	006 0122 010 0000	1501 L St
282	006 0122 012 0000	1500 K St
283	006 0122 013 0000	1530 K St
303	006 0087 043 0000	1010 5th St
304	006 0087 044 0000	J St
305	006 0087 045 0000	5th St
307	006 0087 047 0000	1000 4th St
308	006 0087 048 0000	4th St
309	006 0087 049 0000	1025 3rd Ave
310	006 0087 050 0000	1075 3rd Ave
312	006 0087 052 0000	422 J St
321	006 0091 001 0000	1007 6th St
513	006 0043 003 0000	I Street
517	002 0010 042 0000	401 I Street
519	006 0023 010 0000	I Street

Zone C: Old Sacramento

Assessment #	Assessor's Parcel Number	Site Address (Per County Assessor)
1	006 0012 032 0000	120 I St
2	006 0012 036 0000	122 I St
3	006 0012 037 0000	906 2nd St
4	006 0012 021 0000	910 2nd St
5	006 0012 022 0000	914 2nd St
6	006 0012 023 0000	916 2nd St
7	006 0012 024 0000	922 2nd St
8	006 0012 031 0000	117 J St
9	006 0012 030 0000	117 301 J St
10	006 0012 029 0000	J St
11	006 0012 028 0000	928 2nd St
12	006 0071 035 0000	1013 Front St
13	006 0071 034 0000	106 J St
14	006 0071 033 0000	114 J St
15	006 0071 049 0000	118 J St
16	006 0071 045 0000	122 J St
17	006 0071 027 0000	128 J St
18	006 0071 022 0000	J St
19	006 0071 043 0000	1008 2nd St
20	006 0073 039 0000	1001 2nd St
21	006 0073 040 0000	1009 2nd St
22	006 0073 041 0000	1015 2nd St
23	006 0071 041 0000	1017 Front St
24	006 0071 040 0000	1019 Front St
25	006 0071 050 0000	1025 Front St
26	006 0071 025 0000	101 K St
27	006 0071 014 0000	111 K St
28	006 0071 013 0000	115 K St
29	006 0071 032 0000	1012 2nd St
30	006 0071 053 0000	1022 2nd St
31	006 0071 038 0000	117 K St
32	006 0071 055 0000	1028 2nd St
33	006 0073 047 0000	1021 2nd St
34	006 0073 045 0000	1023 2nd St
35	006 0073 048 0000	1019 2nd St
36	006 0073 049 0000	2nd St
37	006 0072 047 0000	106 K St #330
38	006 0072 039 0000	108 K St
39	006 0072 046 0000	1111 Front St
40	006 0072 024 0000	1115 Front St
41	006 0072 025 0000	Front St
42	006 0072 028 0000	116 K St
43	006 0072 029 0000	K St
44	006 0072 032 0000	126 K St
45	006 0072 033 0000	130 K St
46	006 0072 034 0000	1108 2nd St
47	006 0072 035 0000	1110 2nd St
48	006 0072 036 0000	1112 2nd St
49	006 0072 045 0000	1120 2nd St

50	006 0072 043 0000	1128 2nd St
51	006 0074 035 0000	200 K St
52	006 0074 037 0000	1109 2nd St
53	006 0074 038 0000	1109 2nd St
54	006 0074 032 0000	1117 2nd St
55	006 0136 002 0000	1201 Front St
56	006 0136 003 0000	1207 Front St
57	006 0136 008 0000	1 Capitol Mall
58	006 0136 009 0000	1 Capitol Mall
59 b	006 0012 020 0002	910 2nd Street Firehouse Allee
59 a	006 0012 020 0001	*No Site Address*
60	006 0012 025 0000	*No Site Address*
61 b	006 0012 034 0002	Firehouse Allee
61 a	006 0012 034 0001	*No Site Address*
62	006 0071 021 0000	The Embarcadero
63	006 0071 024 0000	Firehouse Allee
64	006 0071 039 0000	*No Site Address*
65	006 0071 048 0000	*No Site Address*
66	006 0071 051 0000	Front St
67	006 0071 052 0000	2nd St
68	006 0071 054 0000	*No Site Address*
69	006 0072 040 0000	100 K St
70	006 0075 003 0000	Front St
71	006 0075 004 0000	Front St
73	006 0133 022 0000	Front St
77	006 0136 020 0000	Front St
78	006 0136 023 0000	Front St
79	006 0136 024 0000	Front St
80	006 0136 025 0000	Front St
81	006 0133 021 0000	Front St
82	006 0011 003 0000	111 I St
83	006 0011 004 0000	I St
84	006 0011 005 0000	2nd St
85	006 0011 006 0000	I St
86	006 0011 009 0000	Front St
87	006 0011 010 0000	Front St
88	006 0136 019 0000	Front St
89	006 0012 001 0000	100 I St
90	006 0012 014 0000	J St
91	006 0012 015 0000	921 Front St
92	006 0012 016 0000	915 Front St
93	006 0012 017 0000	907 Front St
95	006 0072 044 0000	
96	006 0015 001 0000	Front St
97	006 0072 030 0000	Firehouse Allee
98	006 0072 031 0000	Firehouse Allee
99	006 0071 026 0000	
514	No APN	J St
518	006 0133 010 0000	Front Street
520	006 0075 002 0000	Front Street

Zone D: Capitol Mall / Downtown Plaza

Assessment #	Assessor's Parcel Number	Site Address (Per County Assessor)
284	006 0087 031 0000	535 L St
285	006 0087 033 0000	L St
286 a	006 0087 034 0001	560 J Street
286 c	006 0087 034 0003	560 J St
286 b	006 0087 034 0002	560 J St
289 a	006 0087 035 0001	579 K St
289 b	006 0087 035 0002	579 K St
289 c	006 0087 035 0003	579 K St
292 a	006 0087 036 0001	6th St
292 b	006 0087 036 0002	6th St
292 c	006 0087 036 0003	6th St
295 a	006 0087 037 0001	570 K St
295 b	006 0087 037 0002	6th St
295 c	006 0087 037 0003	6th St
298	006 0087 038 0000	6th St
299	006 0087 039 0000	*No Site Address*
300	006 0087 040 0000	*No Site Address*
301	006 0087 041 0000	L St
302	006 0087 042 0000	6th St
306	006 0087 046 0000	414 K St
311	006 0087 051 0000	3rd St
314	006 0087 054 0000	408 J St
315	006 0087 055 0000	*No Site Address*
316	006 0087 053 0001	4th St
316	006 0087 053 0003	4th St
316	006 0087 057 0000	4th St
317	006 0087 058 0000	*No Site Address*
318	006 0087 059 0000	J Ar
319	006 0087 060 0000	5th St
320	006 0087 061 0000	5th St
322	006 0091 020 0000	J St
323 a	006 0091 022 0001	660 J St
323 d	006 0091 022 0004	660 J St
323 e	006 0091 022 0005	625 K St
323 b	006 0091 022 0002	K St
323 c	006 0091 022 0003	K St
331 b	006 0091 034 0002	600 K St
331 c	006 0091 034 0003	600 K St
331 a	006 0091 034 0001	600 K St
332 b	006 0091 035 0002	600 K St
332 c	006 0091 035 0003	600 K St
332 a	006 0091 035 0001	600 K St
332 d	006 0091 035 0004	600 K St
334	006 0091 027 0000	600 K St
335 b	006 0091 028 0002	600 K St
335 a	006 0091 028 0001	L St
337	006 0091 029 0000	7th St
338 b	006 0091 031 0002	7th St
338 c	006 0091 031 0003	7th St

341	a	006 0091 032 0001	K St
341	c	006 0091 032 0003	K St
341	b	006 0091 032 0002	K St
345	a	006 0091 033 0001	*No Site Address*
345	c	006 0091 033 0003	*No Site Address*
345	b	006 0091 033 0002	*No Site Address*
348		006 0135 028 0000	N St
349		006 0135 029 0000	N St
350		006 0136 007 0000	1 Capitol Mall
352		006 0136 021 0000	1 Capitol Mall
353		006 0136 022 0000	1 Capitol Mall
355		006 0141 043 0000	301 Capitol Mall
356		006 0142 038 0000	300 Capitol Mall
357		006 0143 035 0000	414 L St
358		006 0143 038 0000	424 L St
359		006 0143 039 0000	455 Capitol Mall
360		006 0143 040 0000	415 Capitol Mall
361		006 0144 029 0000	400 Capitol Mall
362		006 0145 025 0000	555 Capitol Mall #240
363		006 0146 030 0000	500 Capitol Mall
364		006 0146 031 0000	520 Capitol Mall
365		006 0152 026 0000	Capitol Mall
512		006 0151 008 0000	
512		006 0151 009 0000	
515		006 0134 036 0000	3rd Street
516		006 0137 001 0000	3rd Street