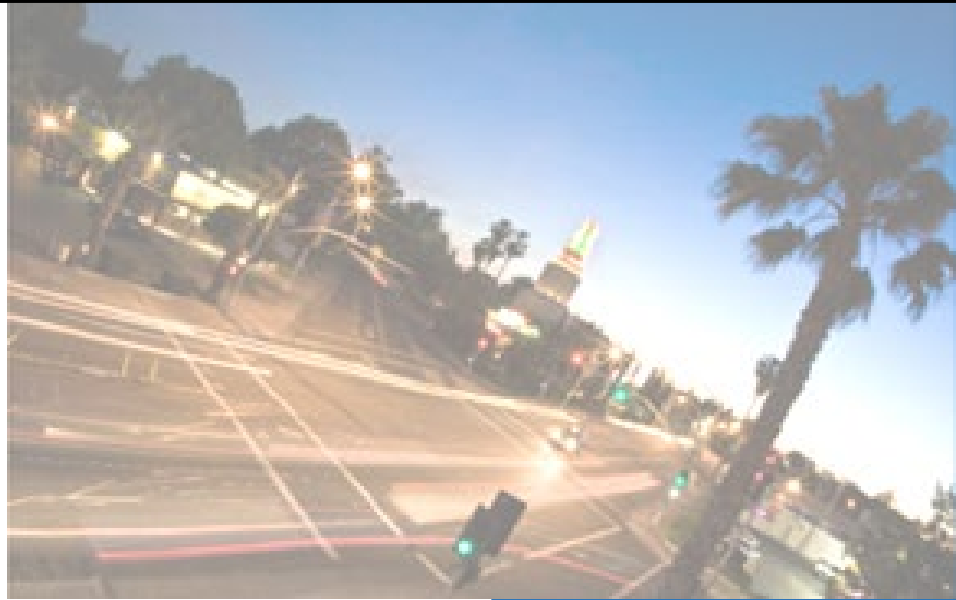


Greater Broadway  
Property-Based Business Improvement District  
No. 2022-01

# Management District Plan



City of Sacramento, California  
February 2022

Prepared by:  
Kristin Lowell, Inc. and  
Progressive Urban Management Associates

*Prepared pursuant to the State of California  
Property and Business Assessment District Law of 1994  
and Article XIID of the California Constitution.*

**GREATER BROADWAY  
Property-Based Business Improvement District  
Management District Plan**

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**ATTACHMENTS**

- A. Assessment Roll
- B. Engineer's Report

## SECTION 1: EXECUTIVE SUMMARY

The Greater Broadway Property-Based Business Improvement District (“GBPBD”) was first established in 2007, renewed in 2012, and property owners now desire to renew it again for an additional 10-year term. Developed by the renewal steering committee, the GBPBD Management District Plan responds to today’s market opportunities, district challenges, and the City of Sacramento’s efforts in transforming the Broadway corridor.

On August 4, 2016, the City of Sacramento (“City”) approved the Broadway Complete Streets Plan (“Plan”) per City Council Resolution No. 2016-0277. When implemented, the Plan will drastically change the flow of vehicular, bike and pedestrian traffic as it navigates the Broadway corridor. It is currently anticipated that construction pursuant to the Plan will begin in 2023. The Plan makes recommendations for improvements along the two-mile corridor that will focus on accessibility, comfort, and safety for all modes of transportation with a stronger focus on both the bike and pedestrian experience. Upon completion, Broadway will be transformed from a fast moving 4-lane thoroughfare to 3-lanes for vehicles plus bike lanes and improved pedestrian friendly intersections. Once complete, the Broadway corridor should experience a revitalization that will attract additional investment and pedestrian traffic. To compliment the streetscape improvements, the GBPBD is designed to enhance the pedestrian experience by providing a cleaner and safer experience throughout the corridor.

In addition, the City approved a Comprehensive Siting Plan to Address Homelessness on August 10, 2021 (see City Council Resolution No. 2021-0251) that lays out an approach to constructing emergency shelter for those experiencing homelessness under the W/X Freeway between 18<sup>th</sup> Street and 24<sup>th</sup> Street immediately adjacent to the GBPBD boundary. The additional number of those that will be housed at any shelter may have an impact on the GBPBD which may require additional resources for increased safety and cleanliness, as the increased shelter population ventures beyond the shelter and potentially into the adjacent GBPBD.

To address both projects, the GBPBD needs to be responsive to the services it provides to maintain a safe and clean experience as pedestrians navigate through the district.

### ***Summary Management Plan***

Pursuant to the Property and Business Improvement District Law of 1994 (California Streets and Highways Code § 36600 et seq.) (the “PBID Law”), the GBPBD is proposed to be renewed for a 10-year term. Upon receipt of petitions signed by property owners representing greater than 50% of the GBPBD budget, the City will initiate a ballot procedure to officially renew the GBPBD. Governed by an Owners’ Association, the GBPBD will deliver enhanced services to improve and convey special benefits to properties located within the GBPBD boundary, above and beyond those provided by the City.

The GBPBD will continue to provide and expand upon the existing improvements and activities, such as, cleaning the corridor, improving safety, beautifying the corridor, as well as economic vitality and marketing. Each of the activities is designed to meet the goals of the District; to improve the appearance and safety of the GBPBD, to increase building occupancy and lease rates, to encourage new business development and attract ancillary businesses and services.

<b>Location</b>	The GBP BID is approximately 2 miles long. It is roughly bounded by Broadway to the South, X Street to the north, I-5 to the west and Franklin Boulevard to the east. It will also include commercial parcels south of Broadway on the east side of Riverside Boulevard to Markham Way, plus commercial parcels on the west of 21 <sup>st</sup> to Sloat Way. Please see map on page 6 for boundary details.															
<b>Services &amp; Activities</b>	<p>The GBP BID will finance services that will enhance the experience within the Broadway corridor for property owners, businesses, residents, employees, and visitors, including:</p> <p><b>Clean, Safe, and Beautiful:</b></p> <ul style="list-style-type: none"> <li>• <u>Security Team</u> that supports law enforcement, property owners and businesses in overall crime prevention efforts above what the City provides while providing concierge service to customers, residents, and employees.</li> <li>• <u>Homeless Outreach</u> to address disruptive behaviors that compound maintenance issues and create an intimidating street atmosphere.</li> <li>• <u>Maintenance Services</u> that will sweep, scrub and pressure wash sidewalks and public spaces, remove litter, trash and graffiti, and provide/maintain landscaping throughout the district.</li> <li>• <u>Beautification</u> such as installing and operating streetscape furniture, bike racks, tree lighting, information kiosks, holiday décor, and wayfinding signage.</li> </ul> <p><b>Economic Vitality:</b></p> <ul style="list-style-type: none"> <li>• <u>Economic Development</u> activities to assist property owners in recruiting and retaining businesses and assist in navigating City processes.</li> <li>• <u>Marketing and Communication</u> activities to market the corridor and sponsor events that pro-actively promote a positive image of the corridor.</li> </ul> <p><b>Administration and Reserve:</b></p> <ul style="list-style-type: none"> <li>• <u>Administration</u> activities that manage the GBP BID programs and communicate with stakeholders and advocates on behalf of the district.</li> </ul>															
<b>Method of Financing</b>	Levy of assessments upon real property that receive a special benefit from enhanced services.															
<b>Budget</b>	<p>Total GBP BID budget for its first year of operations in the renewal term is <b>\$460,000</b>, as follows:</p> <table border="1" data-bbox="490 1675 1373 1900"> <thead> <tr> <th>EXPENDITURES</th> <th>TOTAL BUDGET</th> <th>% of Budget</th> </tr> </thead> <tbody> <tr> <td>Clean, Safe &amp; Beautiful</td> <td>\$325,000</td> <td>70.65%</td> </tr> <tr> <td>Economic Vitality</td> <td>\$95,000</td> <td>20.65%</td> </tr> <tr> <td>Administration and Reserve</td> <td>\$40,000</td> <td>8.70%</td> </tr> <tr> <td><b>Total Expenditures</b></td> <td><b>\$460,000</b></td> <td><b>100.00%</b></td> </tr> </tbody> </table>	EXPENDITURES	TOTAL BUDGET	% of Budget	Clean, Safe & Beautiful	\$325,000	70.65%	Economic Vitality	\$95,000	20.65%	Administration and Reserve	\$40,000	8.70%	<b>Total Expenditures</b>	<b>\$460,000</b>	<b>100.00%</b>
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	Assessment Revenues	\$451,101	98.07%												
	Other Revenues	\$8,899	1.93%												
	<b>Total Revenues</b>	<b>\$460,000</b>	<b>100.00%</b>												
<b>Assessments</b>	<p>Commercial properties' annual assessments are based upon an allocation of program costs and a calculation of lot square footage plus building square footage.</p> <p>Non-commercial properties (including residential and tax exempt) will pay an adjusted rate. These properties fully benefit from Clean, Safe, and Beautiful services but they do not benefit directly from the Economic Vitality activities, so their assessments are adjusted accordingly.</p> <p>Estimated annual maximum assessment rates for the first year of the renewed GBPBD are as follows:</p> <table border="1" data-bbox="540 793 1365 936"> <thead> <tr> <th>Land Use</th> <th>Lot Sq.Ft.</th> <th>Building Sq.Ft.</th> </tr> </thead> <tbody> <tr> <td>Commercial</td> <td>\$0.0723</td> <td>\$0.0207</td> </tr> <tr> <td>Tax Exempt</td> <td>\$0.0516</td> <td>\$0.0000</td> </tr> <tr> <td>Residential</td> <td>\$0.0258</td> <td>\$0.0000</td> </tr> </tbody> </table>			Land Use	Lot Sq.Ft.	Building Sq.Ft.	Commercial	\$0.0723	\$0.0207	Tax Exempt	\$0.0516	\$0.0000	Residential	\$0.0258	\$0.0000
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Commercial	\$0.0723	\$0.0207													
Tax Exempt	\$0.0516	\$0.0000													
Residential	\$0.0258	\$0.0000													
<b>Increases</b>	<p>Assessments will be subject to an annual increase of up to 5% per year to address changes in the cost of providing services. The determination of annual adjustments in assessment rates will be subject to review and approval by the GBPBD Owners' Association and City Council and will be subject to the requirements of the PBID Law. The Owners' Association will develop annual budgets and service programs each year which will be presented to the City Council for approval.</p>														
<b>City Services</b>	<p>The City has established and documented the base level of pre-existing City services. The GBPBD will not replace any pre-existing general City services.</p>														
<b>Collection</b>	<p>GBPBD assessments appear as a separate line item on the annual Sacramento County property tax bills.</p>														
<b>District Governance</b>	<p>The GBPBD will be managed by a nonprofit organization that will act as the GBPBD Owners' Association. The Owners' Association will be governed by a Board of Directors ("Board") which shall be voted on by the property owners. The Board will determine GBPBD annual services and budgets.</p>														

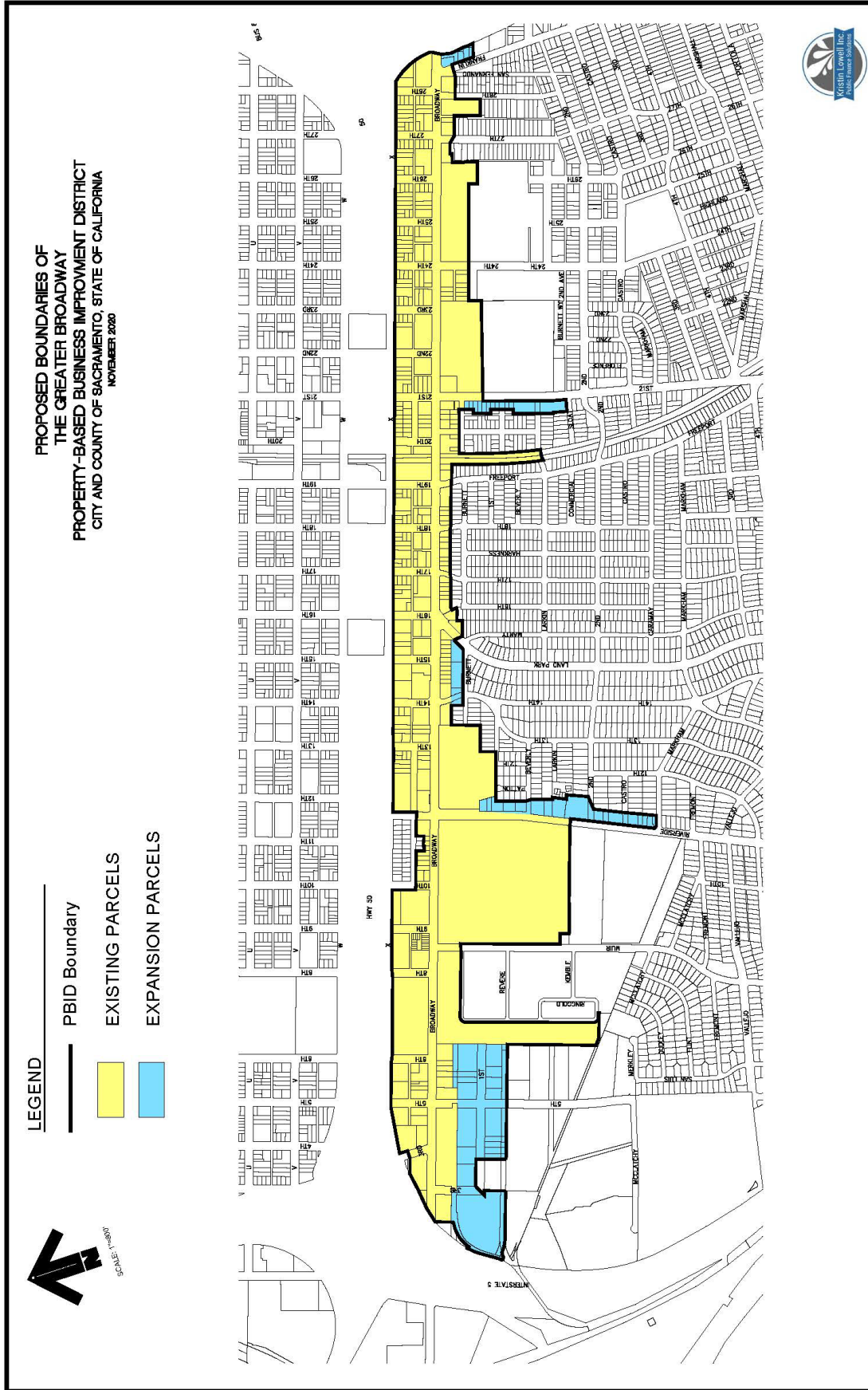
<b>District Formation</b>	The PBID Law requires the submission of petitions signed by property owners in the proposed district who will pay more than 50% of the total assessments (i.e., petitions must represent <b>more than 50% of the \$451,101</b> to be assessed). Petitions are submitted to the City, who then mails ballots to all assessed property owners. The majority of ballots returned, as weighted by assessments to be paid, must be in favor of the GBP BID for the City Council to approve renewal.
<b>Duration</b>	The renewed GBP BID term will run from January 1, 2023 through December 31, 2032. Any subsequent renewal of the GBP BID will require a new Management District Plan, petition, and ballot process.

## **SECTION 2: GBP BID BOUNDARY**

### ***GBP BID Boundary***

The GBP BID is approximately 2 miles long. It is roughly bounded by Broadway to the South, X Street to the north, I-5 to the west and Franklin Boulevard to the east. It will also include commercial parcels south of Broadway on the east side of Riverside Boulevard to Markham Way, plus commercial parcels on the west of 21<sup>st</sup> to Sloat Way.

A map of the proposed district boundary is on the following page.





## SECTION 3: GBP BID ACTIVITY AND IMPROVEMENT PLAN

### ***Background and Feasibility***

As stated above, both the City's Broadway Complete Streets Plan and the Comprehensive Siting Plan to Address Homelessness will have a major impact on the district. To address both projects, the GBP BID needs to be responsive to the services it provides to maintain a safe and clean experience as pedestrians navigate through the district. As determined by GBP BID property and business owners, the top priority for services and activities within the GBP BID area include:

- ◆ Clean, Safe, and Beautiful
- ◆ Economic Vitality

Based upon these findings, the following service and activity categories will be funded by the GBP BID. The following narrative provides recommendations for the first year of the renewed GBP BID's operation. District activities may be amended in subsequent years within the following general categories. Final activities and budgets will be subject to review and approval by the GBP BID Owners' Association prior to City Council approval.

### ***Clean, Safe and Beautiful***

To respond to stakeholder priorities and guiding principles to make the Broadway corridor safer, cleaner and more beautiful, the renewed GBP BID will fund an expansion of the existing Security Team as well as increased maintenance and beautification efforts. These activities are intended to improve commerce and quality of life by making each individually assessed parcel safer, cleaner, and more attractive, which will encourage investment dollars and generate additional pedestrian traffic. The following is a multi-dimensional approach for providing a safer, cleaner, and more aesthetically appealing Broadway corridor.

#### **Security Team:**

The Security Team will provide security services for the individual parcels located within the GBP BID in the form of vehicle and/or bike patrols. The purpose of the Security Team is to prevent, deter and report illegal activities taking place on the streets, sidewalks, storefronts, parking lots, and public alleys. The presence of the Security Team is intended to deter such illegal activities as vandalism, graffiti, narcotic use or sales, public urination, trespassing, drinking in public, prostitution, illegal panhandling, and illegal dumping. The safety activities will supplement, not replace, other ongoing City police, security, and patrol efforts within the GBP BID.

### **Homeless Outreach:**

In addition to the Security Team, addressing those that are experiencing homelessness and addressing disruptive behaviors from street populations is another top priority among property and business owners, citing concerns with nuisance crimes, compounding maintenance issues, and creating an intimidating street atmosphere. To assist those experiencing homelessness, the GBP BID Owners' Association may fund a multi-faceted approach that enhances the resources already provided by the business community, City, County of Sacramento ("County"), and social service agencies. Elements of this initiative that may be supported by GBP BID assessments include Navigators trained to address issues of concern that require more nuance. This may include connecting homeless individuals with local community service programs and facilitating access to care, social services, and housing. The Navigators would train with social service providers to assist in connecting street populations to appropriate services. The Navigators will supplement, not replace, other ongoing social services provided by the City, County, or social service agencies.

### **Maintenance Services:**

The Clean Team consistently deals with maintenance issues within the GBP BID by providing the following cleaning and maintenance activities:

**Sidewalk Maintenance:** Uniformed, radio-equipped personnel sweep litter, debris, and refuse from sidewalks, and gutters, as well as public spaces of the GBP BID, and clean all sidewalk hardscape such as trash receptacles, benches, and parking meters.

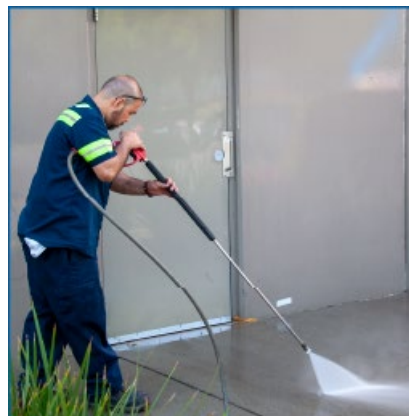
**Trash Collection:** Collector truck personnel collect trash from sidewalk trash receptacles as needed. They are also dispatched to collect stolen shopping carts and large bulky items illegally dumped in the GBP BID.

**Graffiti Removal:** The Clean Team can remove graffiti using solvent and pressure washing. The GBP BID will maintain a zero-tolerance graffiti policy. All tags will aim to be removed within 48 hours of notification.

**Sidewalk Pressure Washing:** Pressure wash all sidewalks and public spaces on an as needed basis with areas of high pedestrian traffic receiving the highest concentration. However, during drought years pressure washing may not be permitted.

**Landscape Maintenance:** Public landscape areas including tree wells and planters will be maintained and kept free of litter and weeds.

**Special Projects:** Special projects will be initiated to tackle issues that are overlooked or items that can leave a lasting impression on stakeholders in the GBP BID. Special project opportunities include painting of street fixtures to include utility boxes, benches, light poles, etc., thorough cleaning of tree wells, power washing and repair of waste cans, and thorough scrubbing and cleaning of street fixtures.



### **Beautification & Placemaking:**

In addition to clean and safe services, the GBP BID budget may include funds for beautification and placemaking improvements that are defined as cosmetic enhancements that improve the appearance and walkability within the GBP BID, in turn encouraging customer traffic and improved quality of life for residents. Examples of beautification improvements might include:



- Street furniture and amenities, such as benches, kiosks and lighting
- Design and installation of flowering planters and baskets
- Design and installation of art and decorative elements
- Holiday décor or tree lighting
- Bicycle racks and other hardware
- Urban design and/or planning services to advance beautification efforts
- Other cosmetic enhancements that improve the GBP BID's appearance

### **Economic Vitality**

In addition to the Clean, Safe and Beautiful activities, a comprehensive economic vitality program has been included as a key component for commercial use parcels. As the Broadway corridor comes out of the COVID-19 pandemic and there is a more favorable economic climate, the activities for economic enhancements include:

#### **Economic Development:**

The special benefit to property owners from these services is increased commercial activity which directly relates to increases in lease rates and enhanced commerce.

- Planning Activities
- Maintain Database (Property, Business, Contact)
- Retail & Office Recruitment Programs
- Retail & Office Retention Programs
- One-stop point of contact for all potential new businesses
- Research/Studies/Data Collection

#### **Marketing and Communication:**

It is important to not only provide the services needed in the GBP BID, but to tell the story of improvement in the GBP BID. Some of the marketing programs currently in place or being considered are:

- Image and Marketing materials
- Media Advertising
- Website
- Meetings & Workshops
- Special Events
- Newsletter
- Maintain Social Media Outlets
- Restaurant/Retail Listing & Map

## ***Administration and Reserve***

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Like any business, the GBP BID will require a professional staff to properly manage programs, communicate with stakeholders and provide leadership. The GBP BID supports a professional staff that delivers programs and advocates on behalf of the parcels in the Greater Broadway corridor. The GBP BID advocacy services will provide direction on policies and issues that affect the business district.

Management services may include compensation for an Executive Director, an administrative assistant or any other staff member, or subcontractor the Owner's Association deems necessary to manage the GBP BID programs. The management team is responsible for providing the day-to-day operations. GBP BID funds may be used to leverage additional monies from sponsorships, contracts, grants and earned income. Additional administrative costs may include accounting and annual financial reviews, insurance, program support costs including supplies, equipment and rent, County assessment collection fee, estimated at 1% of assessments, and other administration costs associated with the overhead and administrative support of programs.

A 5% reserve fund is also budgeted to provide a contingency for unforeseen program needs, GBP BID renewal, and to cover the cost of assessment delinquencies.

## SECTION 4: GBP BID ASSESSMENT BUDGET

### 2023 GBP BID Assessment Budget

The following table outlines the GBP BID maximum assessment budget for 2023.

EXPENDITURES	TOTAL BUDGET	% of Budget
Clean, Safe, and Beautiful	\$325,000	70.65%
Economic Vitality	\$95,000	20.65%
Administration and Reserve	\$40,000	8.70%
<b>Total Expenditures</b>	<b>\$460,000</b>	<b>100.00%</b>
REVENUES		
Assessment Revenues	\$451,101	98.07%
Other Revenues (1)	\$8,899	1.93%
<b>Total Revenues</b>	<b>\$460,000</b>	<b>100.00%</b>

(1) Other non-assessment funding to cover the cost associated with general benefit.

### Budget Adjustments

The services proposed for year one of the renewal term are the same services that are proposed for subsequent years. Assessments will be subject to an annual increase of up to 5% per year to address changes in the cost of providing services. The determination of annual adjustments in assessment rates will be subject to review and approval by the GBP BID Owners' Association and City Council and will be subject to the requirements of the PBID Law.

### 10-Year Maximum Budget

The following table illustrates the GBP BID's maximum annual budget for the 10-year renewal term based on the Year 1 of inventory of development and adjusting it by the maximum 5% increase. In subsequent years, the addition of new development will add assessable square footage that will likely increase the PBID budget to account for the additional services needed.

	Clean, Safe, & Beautiful*	Economic Vitality	Administration And Reserve	General Benefit	Total
Year 1	\$316,101	\$95,000	\$40,000	\$8,899	\$460,000
Year 2	\$331,906	\$99,750	\$42,000	\$9,344	\$483,000
Year 3	\$348,502	\$104,738	\$44,100	\$9,811	\$507,150
Year 4	\$365,927	\$109,974	\$46,305	\$10,301	\$532,508
Year 5	\$384,223	\$115,473	\$48,620	\$10,817	\$559,133
Year 6	\$403,434	\$121,247	\$51,051	\$11,357	\$587,090
Year 7	\$423,606	\$127,309	\$53,604	\$11,925	\$616,444
Year 8	\$444,786	\$133,675	\$56,284	\$12,522	\$647,266
Year 9	\$467,025	\$140,358	\$59,098	\$13,148	\$679,630
Year 10	\$490,377	\$147,376	\$62,053	\$13,805	\$713,611

\* Less General Benefit

**Bond Issuance**

No bonds will be issued to finance improvements.

## SECTION 5: ASSESSMENT METHODOLOGY

### *General*

This Management District Plan provides for the levy of assessments for the purpose of providing services and activities that specially benefit real property in the GBP BID. These assessments are not taxes for the general benefit of the City but are assessments for the services and activities which confer special benefits upon the real property for which the services and activities are provided.

### *Property Use Considerations*

All parcels within the GBP BID specially benefit from the GBP BID activities but not to the same degree. The proportional special benefit and assessment methodology provides the following considerations for properties used exclusively for Tax Exempt, and Residential purposes:

**Treatment of Tax Exempt Uses:** At the time of the GBP BID renewal there are 8 Tax Exempt non-conforming use parcels in the GBP BID boundary:

- Sacramento Housing and Redevelopment Agency (SHRA) property (APN 009-0030-040-0000)
- City Cemetery (APN 009-0030-030-0000)
- City fire department and park (APN 009-0030-001-0000)
- State of California DMV (APN 010-0236-017-0000)
- Buddhist Church (APN 009-0251-021-0000)
- Roman Catholic Church (APN 009-0321-060-0000)
- Sacramento Unified School District (APNs 009-0237-001-0000, 009-0237-013-0000)

Since the GBP BID is aimed at providing services to commercial use parcels, these 8 tax exempt non-conforming use parcels do not require nor receive the same level of benefit as all other parcels in the GBP BID. These parcels will fully benefit from the Clean, Safe, and Beautiful activities and will pay their proportionate share of these services. However, the services identified under Economic Vitality are aimed at promoting and encouraging commerce in the district area, which are not the primary goals of these parcels. Therefore, these parcels will not receive special benefit from these Economic Vitality activities and thus will not be assessed for those services. If an owner of one of these parcels chooses to fully participate in the GBP BID, it must agree in writing to the GBP BID assessment. The Owners' Association will annually review the status of the Tax Exempt parcels and calculate the assessments accordingly.

**Treatment of Residential Parcels:** Like the Tax Exempt parcels, Residential parcels do not require nor receive the same level of service as the commercial use parcels. Due to their unique nature and significantly lower pedestrian traffic, residential parcels will receive one half the level of service from the Clean, Safe, and Beautiful activities, and therefore will be assessed at 50% the rate for this activity. In addition, like the Tax Exempt parcels, residential parcels will not receive any special benefit from the Economic Vitality activities and thus will not be assessed for those services.

**Change in Property Use:** If at any time a parcel changes its use, based on a change in zoning designation or otherwise, then it will be subject to the assessment methodology for the new use of that property. As a result, the GBP BID may experience the addition or subtraction of assessable lot or building square footage for parcels included and assessed within the GBP BID boundaries.

The modification of use for an assessed parcel within the GBPBD may then change upwards or downwards the amount of total lot and building square footage assessment for that parcel. In future years, determination of the special benefits bestowed upon individual assessed parcels may change in accordance with the assessment methodology formula listed in this Management District Plan and Engineer's Report, but the assessment formula itself can only be changed in accordance with the provisions of the PBID Law and any other applicable laws.

### **Assessment Factors**

The methodology to levy assessments upon real property that receives special benefits from the services and activities of the GBPBD is Lot Square Footage for all parcels plus Building Square Footage for commercial parcels only. To determine the benefit relationship between the assessed parcels we assign Benefit Units to every parcel. In this way, we relate the building square footage and lot square footage of each parcel to all other parcels in the GBPBD. These factors are an equitable way to identify the proportional special benefit that each of the parcels receive. Building square footage for commercial parcels is relevant to the current use of a property and is also closely correlated to the potential pedestrian traffic from each commercial parcel and the demand for GBPBD activities, as commercial parcels generate more pedestrian traffic than non-commercial parcels. Whereas a parcel's lot square footage reflects the long-term value implications of the GBPBD, which specially benefits all properties in the GBPBD. Together, these factors serve as the basic unit of measure to calculate how much special benefit each parcel receives in relationship to other parcels in the GBPBD, which is the basis to then proportionately allocate the cost of the special benefits.

**Building square footage** is defined as the total building square footage as determined by the outside measurements of a building. The gross building square footage is taken from the County Assessor's records. Building square footage plus lot square footage is used as the factor to assess the Economic Vitality budget to commercial use parcels within the GBPBD.

**Lot square footage** is defined as the total amount of area within the boundaries of the parcel. The boundaries of a parcel are defined on the County Assessor parcel maps. Lot square footage is used as the factor to assess the cost of Clean, Safe and Beautiful as well as Administration and Reserve to all properties within the GBPBD. In addition, lot square footage plus building square footage is used as the factor to assess the Economic Vitality budget to commercial use parcels.

Each one of these factors represents the Benefit Units allocated to each specially benefitted parcel. For Tax-Exempt parcels, the Benefit Units for lot square footage reflects the no charge for Economic Vitality services. For Residential parcels, the Benefit Units for lot square footage reflects the 50% reduction for Clean, Safe and Beautiful services as well as the no charge for Economic Vitality services, as discussed above. The total number of assessable Benefit Units in the GBPBD are as follows:



Factor	Benefit Units		
	Commercial	Tax-Exempt	Residential
Building Square Footage	1,462,673	0	0
Lot Square Footage	3,562,554	2,755,720	411,125

### **Assessment Methodology**

The proportionate special benefit each assessed parcel receives shall be determined in relationship to the entirety of the cost of the GBP BID services and activities, as noted above. Parcels will be assessed at a rate which is proportionate to the amount of special benefits received from GBP BID services. Only special benefits are assessable, and these benefits must be separated from any general benefits. As required by the California Constitution Article XIII D Section 4(a), the general benefits of an assessment district must be quantified and separated out so that the cost of the activities that are attributed to general benefit are deducted from the cost assessed against each specially benefitted parcel. General benefits are benefits from the GBP BID services and activities that are not: special in nature, “particular and distinct,” or over and above the benefits that other parcels receive. The attached Engineer’s Report has calculated that 1.91% of the GBP BID activities is general in nature and will be funded from sources other than special assessments (see Section E of the Engineer’s Report for discussion of special and general benefits).

### **Calculation of Assessments**

The GBP BID services and activities will be provided uniformly throughout the district. The cost of the special benefits received from these services is apportioned in direct relationship to each parcel’s use, building square footage and lot square frontage as discussed above. Each parcel is assigned a proportionate benefit unit for each building square foot for commercial parcels, and lot square foot for all parcels. For Residential parcels, the Benefit Units for lot square footage reflects a 50% reduction because Residential parcels do not benefit from Economic Vitality services, as discussed above. The sum of the total assessable Benefit Units in the GBP BID is then divided into the assessment budget to determine the assessment rate for each benefit unit. The total number of assessable Benefit Units in the GBP BID is as follows:

Factor	Benefit Units			
	Commercial	Tax-Exempt	Residential	TOTAL
Building Square Footage	1,462,673	0	0	1,462,673
Lot Square Footage	3,562,554	2,755,720	411,125	6,729,399

### **Assessment Rates**

Based on the special benefit factors, property use type and assessment methodology discussed above, the following table illustrates the GBP BID’s maximum annual assessment rates per property use type for the 10-year life term, adjusting it by the maximum 5% increase. The assessment rate calculations are attached in the Engineer’s Report, Section G.

Property Use	Maximum Annual Assessment Rates				
	Year 1	Year 2	Year 3	Year 4	Year 5
Commercial - Lot SF	\$0.0723	\$0.0759	\$0.0797	\$0.0837	\$0.0879
Commercial - Building SF	\$0.0207	\$0.0217	\$0.0228	\$0.0240	\$0.0252
Tax Exempt: Lot SF	\$0.0516	\$0.0542	\$0.0569	\$0.0597	\$0.0627
Residential: Lot SF	\$0.0258	\$0.0271	\$0.0284	\$0.0299	\$0.0313

Property Use	Maximum Annual Assessment Rates				
	Year 6	Year 7	Year 8	Year 9	Year 10
Commercial - Lot SF	\$0.0922	\$0.0969	\$0.1017	\$0.1068	\$0.1121
Commercial - Building SF	\$0.0264	\$0.0277	\$0.0291	\$0.0306	\$0.0321
Tax Exempt: Lot SF	\$0.0658	\$0.0691	\$0.0726	\$0.0762	\$0.0800
Residential: Lot SF	\$0.0329	\$0.0346	\$0.0363	\$0.0381	\$0.0400

### **Sample Parcel Assessment**

The assessment for a commercial parcel with 2,000 building square feet, and 4,000 lot square feet is calculated as follows:

$$\begin{aligned}
 &\text{Bldg square footage x the assessment rate (2,000 x \$0.0207)} = && \$ 41.48 \\
 &\text{Lot square footage x the assessment rate (4,000 x \$0.0723)} = && \underline{\$ 289.04} \\
 &\text{Initial annual parcel assessment} && \$ 330.52
 \end{aligned}$$

The assessment for a Tax-Exempt parcel with 4,000 lot square feet is calculated as follows:

$$\begin{aligned}
 &\text{Lot square footage x the assessment rate (4,000 x \$0.0516)} = && \underline{\$ 206.40} \\
 &\text{Initial annual parcel assessment} && \$ 206.40
 \end{aligned}$$

The assessment for a residential parcel with 4,000 lot square feet is calculated as follows:

$$\begin{aligned}
 &\text{Lot square footage x the assessment rate (4,000 x \$0.0258)} = && \underline{\$ 103.04} \\
 &\text{Initial annual parcel assessment} && \$ 103.04
 \end{aligned}$$

## **Annual Assessment Adjustments**

### **Budget Adjustment**

Assessments will be subject to an annual increase of up to 5% per year to address changes in the cost of providing services. The determination of annual adjustments in assessment rates will be subject to review and approval by the GBP BID Owners' Association and City Council and will be subject to the requirements of the PBID Law.

## **GBPBD Guidelines**

### **Time and Manner for Collecting Assessments**

As provided by state law, the GBPBD assessment will appear as a separate line item on annual property tax bills prepared by the County of Sacramento. The Sacramento City Clerk's Office may direct bill any property owners whose special assessment does not appear on the tax rolls for each year of the GBPBD term. The assessments shall be collected at the same time and in the same manner as for the ad valorem property tax paid to the County of Sacramento. These assessments shall provide for the same lien priority and penalties for delinquent payment as is provided for the ad valorem property tax.

### **Disestablishment**

State law provides for the disestablishment of a GBPBD pursuant to an annual process. The 30-day period begins each year on the anniversary day that the City Council first established the GBPBD. Within this annual 30-day period, if the owners of real property who pay more than 40% of the assessments levied submit a written petition for disestablishment, the GBPBD may be dissolved by the City Council. The City Council must hold a public hearing on the proposed disestablishment before voting on whether to disestablish the GBPBD.

### **Duration**

The GBPBD will have a ten-year term commencing January 1, 2023 through December 31, 2032. Any major modifications or new or increased assessments during the term of the GBPBD that are not consistent with the provisions of this Management District Plan will require a new mail ballot process.

### **Future Development**

As a result of continued development, the GBPBD may experience the addition or subtraction of assessable footage for parcels included and assessed within the GBPBD boundaries. The modification of parcel improvements assessed within the GBPBD may then change upwards or downwards the amount of total footage assessment for these parcels, pursuant to Government Code 53750(h)(3), and such change will be prorated to the date the parcel receives the temporary and/or permanent certificate of occupancy.

In future years, the assessments for the special benefits bestowed upon the included GBPBD parcels may change in accordance with the assessment methodology formula identified in the Management District Plan and Engineer's Report provided the assessment rate does not change. The assessment formula can only be changed in accordance with the provisions of the PBID Law and any other applicable laws.

## **SECTION 6: GBP BID GOVERNANCE**

### ***City Council***

Following the submission of petitions from property owners representing more than 50% of the assessments to be paid, the City Council, upon holding a public hearing on the proposed GBP BID, may renew the GBP BID. The GBP BID is renewed by a City Council resolution, including the levy of an assessment on property, if the assessment is first approved by parcel owners in a balloting process.

### ***GBP BID Governance***

The PBID Law establishes a governance framework that allows property owners who pay assessments the ability to determine how the assessments are used. This Management District Plan may be subject to changes if California state law or the Sacramento City Code changes.

### **Greater Broadway PBID**

The GBP BID will contract with a nonprofit organization that will act as the Owners' Association and governing board for the GBP BID. The role of the Owners' Association is consistent with similar PBIDs and management organizations throughout California and the nation. The Owners' Association determines budgets, proposes any assessment adjustments and monitors service delivery. As part of the Management District Plan, the nonprofit organization oversees the delivery of day-to-day GBP BID activities.

Pursuant to the PBID Law, the Owners' Association Board of Directors is subject to disclosure and notification guidelines set by the Ralph M. Brown Act and California Public Records Act when conducting PBID business.

The GBP BID Owners' Association Board of Directors will represent a cross section of property owners found throughout the district. The goal and spirit of the board's composition is to have a majority of property owners represented, but also include representatives from businesses, government, and residents that pay GBP BID assessments.

## SECTION 7: IMPLEMENTATION TIMELINE

For the GBPBD to meet the start-up date of January 1, 2023, the renewal process needs to adhere to the following schedule:

Renewal Schedule	Dates
Draft Management District Plan and Engineer's Report - City Review	Winter 2021/2022
Petitions distributed to property owners	Feb 2022
Education campaign to obtain signed petitions: presentations, neighborhood meetings, 50% weighted vote targeting	Feb-Mar 2022
City Council accepts petitions; adopts resolution of intention to consider establishment; sets a public hearing; accepts the Engineer's Report; authorizes the mailing of ballots	April 2022
City Council holds public hearing and tabulates assessment ballots, adopts resolution approving the district renewal and levying of the assessments	June 2022

## ATTACHMENT A: ASSESSMENT ROLL

APN	Site Address	Use Category	Lot SF	Rate/SF	Levy	Bldg SF	Rate/SF	Levy	PARCEL ASSMT
00900300010000	715 BROADWAY	Govt/NP	245,243	\$0.0516	\$12,647.85	10,188		\$0.00	\$12,647.85
00900300300000	1000 BROADWAY	Govt/NP	1,325,966	\$0.0516	\$68,383.70	0		\$0.00	\$68,383.70
00900300400000	652 BROADWAY	Govt/NP	442,570	\$0.0516	\$22,824.55	0		\$0.00	\$22,824.55
00902220050000	BROADWAY	Commercial	7,480	\$0.0723	\$540.64	0	\$0.0207	\$0.00	\$540.64
00902230070000	230 BROADWAY	Commercial	37,500	\$0.0723	\$2,710.42	0	\$0.0207	\$0.00	\$2,710.42
00902310050000	301 BROADWAY	Commercial	45,302	\$0.0723	\$3,274.33	17,900	\$0.0207	\$370.62	\$3,644.95
00902320050000	431 BROADWAY	Commercial	12,800	\$0.0723	\$925.16	1,799	\$0.0207	\$37.25	\$962.40
00902320090000	2400 5TH ST	Commercial	23,520	\$0.0723	\$1,699.97	1,274	\$0.0207	\$26.38	\$1,726.35
00902320160000	417 BROADWAY	Commercial	12,800	\$0.0723	\$925.16	2,760	\$0.0207	\$57.15	\$982.30
00902320170000	2415 3RD ST	Commercial	39,204	\$0.0723	\$2,833.58	121,762	\$0.0207	\$2,521.09	\$5,354.67
00902320180000	3RD ST	Commercial	17,380	\$0.0723	\$1,256.19	0	\$0.0207	\$0.00	\$1,256.19
00902350010000	2415 5TH ST	Commercial	25,600	\$0.0723	\$1,850.31	1,634	\$0.0207	\$33.83	\$1,884.14
00902350020000	2400 6TH ST	Commercial	25,600	\$0.0723	\$1,850.31	14,340	\$0.0207	\$296.91	\$2,147.22
00902350030000	2416 6TH ST	Commercial	6,534	\$0.0723	\$472.26	0	\$0.0207	\$0.00	\$472.26
00902350040000	523 BROADWAY	Commercial	19,200	\$0.0723	\$1,387.73	9,110	\$0.0207	\$188.62	\$1,576.36
00902350050000	BROADWAY	Commercial	1,600	\$0.0723	\$115.64	0	\$0.0207	\$0.00	\$115.64
00902350060000	513 BROADWAY	Commercial	4,800	\$0.0723	\$346.93	1,524	\$0.0207	\$31.55	\$378.49
00902350070000	511 BROADWAY	Commercial	6,400	\$0.0723	\$462.58	2,400	\$0.0207	\$49.69	\$512.27
00902350080000	501 BROADWAY	Commercial	12,800	\$0.0723	\$925.16	2,464	\$0.0207	\$51.02	\$976.17
00902370010000	2535 5TH ST	Govt/NP	26,250	\$0.0516	\$1,353.78	9,044		\$0.00	\$1,353.78
00902370020000	519 1ST AVE	Commercial	8,712	\$0.0723	\$629.68	2,652	\$0.0207	\$54.91	\$684.59
00902370030000	523 1ST AVE	Commercial	8,712	\$0.0723	\$629.68	1,125	\$0.0207	\$23.29	\$652.98
00902370040000	601 1ST AVE	Commercial	45,302	\$0.0723	\$3,274.33	17,059	\$0.0207	\$353.21	\$3,627.54
00902370050000	524 BROADWAY	Commercial	7,500	\$0.0723	\$542.08	2,208	\$0.0207	\$45.72	\$587.80
00902370060000	600 BROADWAY	Commercial	7,405	\$0.0723	\$535.22	20,000	\$0.0207	\$414.10	\$949.32
00902370070000	534 BROADWAY	Commercial	7,405	\$0.0723	\$535.22	0	\$0.0207	\$0.00	\$535.22
00902370080000	600 BROADWAY	Commercial	24,309	\$0.0723	\$1,757.00	0	\$0.0207	\$0.00	\$1,757.00

APN	Site Address	Use Category	Lot SF	Rate/SF	Levy	Bldg SF	Rate/SF	Levy	PARCEL ASSMT
00902370100000	514 BROADWAY	Commercial	15,000	\$0.0723	\$1,084.17	0	\$0.0207	\$0.00	\$1,084.17
00902370130000	425 1ST AVE	Govt/NP	63,598	\$0.0516	\$3,279.92	0		\$0.00	\$3,279.92
00902370170000	401 1ST AVE	Commercial	28,184	\$0.0723	\$2,037.08	1,472	\$0.0207	\$30.48	\$2,067.56
00902370180000	2555 3RD ST	Residential	35,000	\$0.0258	\$902.52	19,415		\$0.00	\$902.52
00902370210000	400 BROADWAY	Commercial	142,441	\$0.0723	\$10,295.32	51,874	\$0.0207	\$1,074.05	\$11,369.38
00902370250000	514 BROADWAY	Commercial	4,700	\$0.0723	\$339.71	0	\$0.0207	\$0.00	\$339.71
00902370260000	524 BROADWAY	Commercial	2,350	\$0.0723	\$169.85	0	\$0.0207	\$0.00	\$169.85
00902370270000	BROADWAY	Commercial	12,316	\$0.0723	\$890.17	0	\$0.0207	\$0.00	\$890.17
00902370280000	500 BROADWAY	Commercial	19,700	\$0.0723	\$1,423.87	9,026	\$0.0207	\$186.88	\$1,610.76
00902410070000	801 BROADWAY	Commercial	25,600	\$0.0723	\$1,850.31	12,000	\$0.0207	\$248.46	\$2,098.77
00902410090000	2410 9TH ST	Commercial	51,401	\$0.0723	\$3,715.15	29,792	\$0.0207	\$616.85	\$4,332.00
00902420210000	915 BROADWAY	Commercial	77,101	\$0.0723	\$5,572.69	45,492	\$0.0207	\$941.91	\$6,514.61
00902420220000	910 X ST	Commercial	31,581	\$0.0723	\$2,282.61	17,103	\$0.0207	\$354.12	\$2,636.72
00902440010000	1001 BROADWAY	Commercial	6,053	\$0.0723	\$437.50	1,578	\$0.0207	\$32.67	\$470.17
00902440050000	1020 YALE ST	Residential	6,033	\$0.0258	\$155.57	1,365		\$0.00	\$155.57
00902440060000	1024 YALE ST	Residential	5,987	\$0.0258	\$154.38	966		\$0.00	\$154.38
00902440170000	1029 BROADWAY	Residential	2,515	\$0.0258	\$64.85	0		\$0.00	\$64.85
00902440190000	1031 BROADWAY	Commercial	2,680	\$0.0723	\$193.70	0	\$0.0207	\$0.00	\$193.70
00902440210000	1039 BROADWAY	Commercial	2,648	\$0.0723	\$191.39	0	\$0.0207	\$0.00	\$191.39
00902440220000	1049 BROADWAY	Commercial	17,830	\$0.0723	\$1,288.71	6,110	\$0.0207	\$126.51	\$1,415.22
00902510150000	1228 X ST	Commercial	6,400	\$0.0723	\$462.58	4,898	\$0.0207	\$101.41	\$563.99
00902510160000	1232 X ST	Residential	3,049	\$0.0258	\$78.62	1,043		\$0.00	\$78.62
00902510170000	1236 X ST	Residential	3,049	\$0.0258	\$78.62	1,954		\$0.00	\$78.62
00902510180000	1228 X ST	Commercial	3,200	\$0.0723	\$231.29	3,200	\$0.0207	\$66.26	\$297.55
00902510190000	2414 13TH ST	Commercial	3,049	\$0.0723	\$220.38	1,248	\$0.0207	\$25.84	\$246.21
00902510210000	2401 RIVERSIDE BLVD	Govt/NP	60,113	\$0.0516	\$3,100.19	36,268		\$0.00	\$3,100.19
00902510230000	1226 X ST	Commercial	6,341	\$0.0723	\$458.31	4,898	\$0.0207	\$101.41	\$559.73
00902510240000	1220 X ST	Commercial	6,593	\$0.0723	\$476.53	0	\$0.0207	\$0.00	\$476.53
00902520020000	BROADWAY	Commercial	871	\$0.0723	\$62.95	0	\$0.0207	\$0.00	\$62.95
00902520080000	1223 BROADWAY	Commercial	9,600	\$0.0723	\$693.87	6,400	\$0.0207	\$132.51	\$826.38

APN	Site Address	Use Category	Lot SF	Rate/SF	Levy	Bldg SF	Rate/SF	Levy	PARCEL ASSMT
00902520090000	1233 BROADWAY	Commercial	4,800	\$0.0723	\$346.93	3,960	\$0.0207	\$81.99	\$428.93
00902520100000	2422 13TH ST	Commercial	4,819	\$0.0723	\$348.31	6,640	\$0.0207	\$137.48	\$485.79
00902520150000	1101 BROADWAY	Commercial	25,000	\$0.0723	\$1,806.95	1,328	\$0.0207	\$27.50	\$1,834.44
00902520160000	1211 BROADWAY	Commercial	24,000	\$0.0723	\$1,734.67	6,272	\$0.0207	\$129.86	\$1,864.53
00902530010000	2411 13TH ST	Commercial	6,400	\$0.0723	\$462.58	0	\$0.0207	\$0.00	\$462.58
00902530020000	2401 13TH ST	Commercial	6,534	\$0.0723	\$472.26	0	\$0.0207	\$0.00	\$472.26
00902530030000	1306 X ST	Commercial	6,534	\$0.0723	\$472.26	0	\$0.0207	\$0.00	\$472.26
00902530040000	1314 X ST	Commercial	6,400	\$0.0723	\$462.58	0	\$0.0207	\$0.00	\$462.58
00902530050000	1318 X ST	Commercial	12,800	\$0.0723	\$925.16	0	\$0.0207	\$0.00	\$925.16
00902530060000	2400 14TH ST	Commercial	4,356	\$0.0723	\$314.84	1,956	\$0.0207	\$40.50	\$355.34
00902530070000	2408 14TH ST	Residential	3,485	\$0.0258	\$89.87	1,042		\$0.00	\$89.87
00902530080000	2412 14TH ST	Residential	4,792	\$0.0258	\$123.57	0		\$0.00	\$123.57
00902530140000	1301 BROADWAY	Commercial	12,000	\$0.0723	\$867.33	6,949	\$0.0207	\$143.88	\$1,011.21
00902530160000	1331 BROADWAY	Commercial	24,000	\$0.0723	\$1,734.67	13,738	\$0.0207	\$284.45	\$2,019.11
00902530170000	1313 BROADWAY	Commercial	9,975	\$0.0723	\$720.97	6,612	\$0.0207	\$136.90	\$857.87
00902530180000	1309 BROADWAY	Commercial	3,006	\$0.0723	\$217.27	3,604	\$0.0207	\$74.62	\$291.89
00902540040000	2400 15TH ST	Commercial	26,876	\$0.0723	\$1,942.54	1,682	\$0.0207	\$34.83	\$1,977.36
00902540070000	1400 X ST	Commercial	28,258	\$0.0723	\$2,042.43	9,770	\$0.0207	\$202.29	\$2,244.71
00902540100000	1429 BROADWAY	Commercial	15,986	\$0.0723	\$1,155.43	3,000	\$0.0207	\$62.12	\$1,217.55
00902540110000	1401 BROADWAY	Commercial	37,488	\$0.0723	\$2,709.55	14,400	\$0.0207	\$298.15	\$3,007.70
00902610010000	2407 15TH ST	Commercial	12,800	\$0.0723	\$925.16	7,088	\$0.0207	\$146.76	\$1,071.91
00902610020000	1510 X ST	Commercial	6,534	\$0.0723	\$472.26	691	\$0.0207	\$14.31	\$486.57
00902610090000	1525 BROADWAY	Commercial	12,000	\$0.0723	\$867.33	2,442	\$0.0207	\$50.56	\$917.90
00902610100000	1515 BROADWAY	Commercial	24,000	\$0.0723	\$1,734.67	9,626	\$0.0207	\$199.31	\$1,933.97
00902610110000	2416 16TH ST	Commercial	12,000	\$0.0723	\$867.33	7,950	\$0.0207	\$164.61	\$1,031.94
00902610120000	2400 16TH ST	Commercial	19,200	\$0.0723	\$1,387.73	13,285	\$0.0207	\$275.07	\$1,662.80
00902610130000	1520 X ST	Commercial	12,800	\$0.0723	\$925.16	4,800	\$0.0207	\$99.38	\$1,024.54
00902620010000	1500 BROADWAY	Commercial	3,920	\$0.0723	\$283.33	0	\$0.0207	\$0.00	\$283.33
00902620020000	1506 BROADWAY	Commercial	3,920	\$0.0723	\$283.33	0	\$0.0207	\$0.00	\$283.33
00902620030000	1508 BROADWAY	Commercial	3,920	\$0.0723	\$283.33	0	\$0.0207	\$0.00	\$283.33



APN	Site Address	Use Category	Lot SF	Rate/SF	Levy	Bldg SF	Rate/SF	Levy	PARCEL ASSMT
00902620040000	1518 BROADWAY	Commercial	3,920	\$0.0723	\$283.33	0	\$0.0207	\$0.00	\$283.33
00902620050000	1518 BROADWAY	Commercial	3,920	\$0.0723	\$283.33	32,539	\$0.0207	\$673.72	\$957.05
00902620060000	2504 LAND PARK DR	Commercial	8,276	\$0.0723	\$598.17	0	\$0.0207	\$0.00	\$598.17
00902620070000	LAND PARK DR	Residential	17,875	\$0.0258	\$460.93	0		\$0.00	\$460.93
00902640010000	2415 16TH ST	Commercial	3,247	\$0.0723	\$234.69	748	\$0.0207	\$15.49	\$250.17
00902640070000	1616 X ST	Residential	3,247	\$0.0258	\$83.73	3,468		\$0.00	\$83.73
00902640090000	1622 X ST	Residential	6,534	\$0.0258	\$168.49	1,340		\$0.00	\$168.49
00902640100000	2400 17TH ST	Residential	3,049	\$0.0258	\$78.62	1,264		\$0.00	\$78.62
00902640110000	2408 17TH ST	Residential	3,049	\$0.0258	\$78.62	1,262		\$0.00	\$78.62
00902640120000	2410 17TH ST	Residential	3,049	\$0.0258	\$78.62	780		\$0.00	\$78.62
00902640130000	2414 17TH ST	Residential	3,049	\$0.0258	\$78.62	946		\$0.00	\$78.62
00902640140000	2418 17TH ST	Commercial	6,494	\$0.0723	\$469.37	2,439	\$0.0207	\$50.50	\$519.87
00902640220000	2401 16TH ST	Commercial	16,237	\$0.0723	\$1,173.57	1,512	\$0.0207	\$31.31	\$1,204.88
00902640230000	1614 X ST	Commercial	9,742	\$0.0723	\$704.13	2,953	\$0.0207	\$61.14	\$765.27
00902640240000	1601 BROADWAY	Commercial	20,574	\$0.0723	\$1,487.04	5,835	\$0.0207	\$120.81	\$1,607.86
00902640250000	1631 BROADWAY	Commercial	24,886	\$0.0723	\$1,798.71	10,490	\$0.0207	\$217.20	\$2,015.90
00902650010000	1600 BROADWAY	Commercial	11,700	\$0.0723	\$845.65	4,662	\$0.0207	\$96.53	\$942.18
00902650020000	1614 BROADWAY	Commercial	4,012	\$0.0723	\$289.98	0	\$0.0207	\$0.00	\$289.98
00902650030000	1618 BROADWAY	Commercial	4,011	\$0.0723	\$289.91	3,464	\$0.0207	\$71.72	\$361.63
00902650040000	1620 BROADWAY	Commercial	4,013	\$0.0723	\$290.05	1,168	\$0.0207	\$24.18	\$314.23
00902650050000	1626 BROADWAY	Commercial	4,015	\$0.0723	\$290.20	3,200	\$0.0207	\$66.26	\$356.45
00902650060000	2522 17TH ST	Commercial	5,563	\$0.0723	\$402.08	4,726	\$0.0207	\$97.85	\$499.93
00902650120000	2500 16TH ST	Commercial	9,800	\$0.0723	\$708.32	5,372	\$0.0207	\$111.23	\$819.55
00902650160000	LAND PARK DR	Commercial	9,763	\$0.0723	\$705.65	0	\$0.0207	\$0.00	\$705.65
00902660010000	2415 17TH ST	Residential	3,049	\$0.0258	\$78.62	1,006		\$0.00	\$78.62
00902660020000	2411 17TH ST	Residential	3,049	\$0.0258	\$78.62	816		\$0.00	\$78.62
00902660030000	2401 17TH ST	Residential	3,049	\$0.0258	\$78.62	1,136		\$0.00	\$78.62
00902660040000	1704 X ST	Residential	3,049	\$0.0258	\$78.62	1,098		\$0.00	\$78.62
00902660090000	1726 X ST	Residential	3,049	\$0.0258	\$78.62	816		\$0.00	\$78.62
00902660100000	2402 18TH ST	Residential	3,049	\$0.0258	\$78.62	2,382		\$0.00	\$78.62

APN	Site Address	Use Category	Lot SF	Rate/SF	Levy	Bldg SF	Rate/SF	Levy	PARCEL ASSMT
00902660110000	2412 18TH ST	Residential	3,049	\$0.0258	\$78.62	1,113		\$0.00	\$78.62
00902660120000	2414 18TH ST	Residential	3,049	\$0.0258	\$78.62	2,508		\$0.00	\$78.62
00902660160000	1717 BROADWAY	Commercial	12,164	\$0.0723	\$879.19	3,960	\$0.0207	\$81.99	\$961.18
00902660170000	1701 BROADWAY	Commercial	6,083	\$0.0723	\$439.67	2,400	\$0.0207	\$49.69	\$489.36
00902660200000	1714 X ST BROADWAY ALY	Residential	2,822	\$0.0258	\$72.77	1,273		\$0.00	\$72.77
00902660210000	2417 17TH ST	Residential	3,049	\$0.0258	\$78.62	1,024		\$0.00	\$78.62
00902660220000	2416 18TH ST	Commercial	12,093	\$0.0723	\$874.06	5,752	\$0.0207	\$119.10	\$993.15
00902660230000	2421 17TH ST	Commercial	12,153	\$0.0723	\$878.39	8,935	\$0.0207	\$185.00	\$1,063.39
00902660240000	1714 X ST	Commercial	12,973	\$0.0723	\$937.66	6,145	\$0.0207	\$127.23	\$1,064.89
00902660250000	1716 X ST	Residential	5,996	\$0.0258	\$154.62	1,164		\$0.00	\$154.62
00902660260000	1722 X ST	Residential	6,982	\$0.0258	\$180.04	2,295		\$0.00	\$180.04
00902670010000	1700 BROADWAY	Commercial	4,851	\$0.0723	\$350.62	6,540	\$0.0207	\$135.41	\$486.03
00902670020000	1704 BROADWAY	Commercial	4,024	\$0.0723	\$290.85	1,440	\$0.0207	\$29.82	\$320.66
00902670030000	1708 BROADWAY	Commercial	4,026	\$0.0723	\$290.99	3,440	\$0.0207	\$71.23	\$362.22
00902670040000	1710 BROADWAY	Commercial	8,059	\$0.0723	\$582.49	3,360	\$0.0207	\$69.57	\$652.06
00902670050000	1720 BROADWAY	Commercial	6,048	\$0.0723	\$437.14	0	\$0.0207	\$0.00	\$437.14
00902670060000	1724 BROADWAY	Commercial	5,043	\$0.0723	\$364.50	3,725	\$0.0207	\$77.13	\$441.62
00902670070000	1730 BROADWAY	Commercial	5,532	\$0.0723	\$399.84	4,200	\$0.0207	\$86.96	\$486.80
00902700370000		Residential	273,992	\$0.0258	\$7,065.27			\$0.00	\$7,065.27
00902860020000	1ST AVE	Commercial	7,094	\$0.0723	\$512.74	0	\$0.0207	\$0.00	\$512.74
00902860030000	1ST AVE	Commercial	9,072	\$0.0723	\$655.70	0	\$0.0207	\$0.00	\$655.70
00902860040000	1ST AVE	Commercial	7,447	\$0.0723	\$538.25	0	\$0.0207	\$0.00	\$538.25
00902860050000	1ST AVE	Commercial	7,380	\$0.0723	\$533.41	0	\$0.0207	\$0.00	\$533.41
00902860060000	2600 5TH ST	Commercial	39,156	\$0.0723	\$2,830.11	0	\$0.0207	\$0.00	\$2,830.11
00902860070000	2601 5TH ST	Commercial	15,000	\$0.0723	\$1,084.17	18,500	\$0.0207	\$383.04	\$1,467.21
00902860080000	2601 5TH ST	Commercial	15,000	\$0.0723	\$1,084.17	0	\$0.0207	\$0.00	\$1,084.17
00902860090000	2601 5TH ST	Commercial	15,000	\$0.0723	\$1,084.17	0	\$0.0207	\$0.00	\$1,084.17
00902860100000	2601 5TH ST	Commercial	30,063	\$0.0723	\$2,172.89	0	\$0.0207	\$0.00	\$2,172.89
00902860190000	2600 5TH ST	Commercial	2,350	\$0.0723	\$169.85	0	\$0.0207	\$0.00	\$169.85

APN	Site Address	Use Category	Lot SF	Rate/SF	Levy	Bldg SF	Rate/SF	Levy	PARCEL ASSMT
00902860200000	2600 5TH ST	Commercial	2,350	\$0.0723	\$169.85	0	\$0.0207	\$0.00	\$169.85
00902860210000	2600 5TH ST	Commercial	2,350	\$0.0723	\$169.85	0	\$0.0207	\$0.00	\$169.85
00902860220000	2600 5TH ST	Commercial	2,350	\$0.0723	\$169.85	0	\$0.0207	\$0.00	\$169.85
00902860230000	2600 5TH ST	Commercial	12,267	\$0.0723	\$886.63	0	\$0.0207	\$0.00	\$886.63
00902860240000	2601 5TH ST	Commercial	21,150	\$0.0723	\$1,528.68	0	\$0.0207	\$0.00	\$1,528.68
00902860250000	2601 5TH ST	Commercial	2,820	\$0.0723	\$203.82	0	\$0.0207	\$0.00	\$203.82
00902910160000	2631 RIVERSIDE BLVD	Commercial	11,301	\$0.0723	\$816.81	4,236	\$0.0207	\$87.71	\$904.52
00902910180000	2505 RIVERSIDE BLVD	Commercial	5,752	\$0.0723	\$415.74	0	\$0.0207	\$0.00	\$415.74
00902910190000	2505 RIVERSIDE BLVD	Commercial	7,990	\$0.0723	\$577.50	0	\$0.0207	\$0.00	\$577.50
00902910200000	2505 RIVERSIDE BLVD	Commercial	361,548	\$0.0723	\$26,131.89	113,759	\$0.0207	\$2,355.39	\$28,487.28
00902910240000	1341 BURNETT WAY	Residential	6,098	\$0.0258	\$157.25	1,336		\$0.00	\$157.25
00902910450000	2617 RIVERSIDE BLVD	Commercial	12,235	\$0.0723	\$884.32	2,821	\$0.0207	\$58.41	\$942.73
00902910460000	2615 RIVERSIDE BLVD	Commercial	13,661	\$0.0723	\$987.39	4,365	\$0.0207	\$90.38	\$1,077.76
00902910470000	1326 BROADWAY	Commercial	19,600	\$0.0723	\$1,416.64	5,130	\$0.0207	\$106.22	\$1,522.86
00902940010000	1400 BROADWAY	Commercial	13,680	\$0.0723	\$988.76	9,805	\$0.0207	\$203.01	\$1,191.77
00902940020000	1418 BROADWAY	Commercial	3,920	\$0.0723	\$283.33	0	\$0.0207	\$0.00	\$283.33
00902940030000	1418 BROADWAY	Commercial	3,920	\$0.0723	\$283.33	0	\$0.0207	\$0.00	\$283.33
00902940040000	1418 14TH ST	Commercial	3,920	\$0.0723	\$283.33	0	\$0.0207	\$0.00	\$283.33
00902940050000	1418 14TH ST	Commercial	3,920	\$0.0723	\$283.33	0	\$0.0207	\$0.00	\$283.33
00902940060000	1418 BROADWAY	Commercial	3,920	\$0.0723	\$283.33	0	\$0.0207	\$0.00	\$283.33
00902940070000	1418 BROADWAY	Residential	26,400	\$0.0258	\$680.76	0		\$0.00	\$680.76
00902940080000	1400 BROADWAY	Residential	5,872	\$0.0258	\$151.42	0		\$0.00	\$151.42
00903210010000	2633 RIVERSIDE BLVD	Commercial	18,213	\$0.0723	\$1,316.40	3,746	\$0.0207	\$77.56	\$1,393.96
00903210410000	2657 RIVERSIDE BLVD	Commercial	12,390	\$0.0723	\$895.52	12,880	\$0.0207	\$266.68	\$1,162.20
00903210600000	2685 RIVERSIDE BLVD	Govt/NP	45,738	\$0.0516	\$2,358.83	6,553		\$0.00	\$2,358.83
00903210610000	2661 RIVERSIDE BLVD	Commercial	20,434	\$0.0723	\$1,476.92	1,820	\$0.0207	\$37.68	\$1,514.61
00904300010000	1006 YALE ST	Residential	2,542	\$0.0258	\$65.55	1,822		\$0.00	\$65.55
00904300020000	1008 YALE ST	Residential	2,541	\$0.0258	\$65.52	1,822		\$0.00	\$65.52
00904300030000	1010 YALE ST	Residential	2,541	\$0.0258	\$65.52	1,822		\$0.00	\$65.52
00904300040000	1012 YALE ST	Residential	2,541	\$0.0258	\$65.52	1,822		\$0.00	\$65.52

APN	Site Address	Use Category	Lot SF	Rate/SF	Levy	Bldg SF	Rate/SF	Levy	PARCEL ASSMT
00904300050000	1014 YALE ST	Residential	2,541	\$0.0258	\$65.52	1,822		\$0.00	\$65.52
00904300060000	1016 YALE ST	Residential	2,550	\$0.0258	\$65.76	1,822		\$0.00	\$65.76
00904300070000	1015 BROADWAY	Residential	1,537	\$0.0258	\$39.63	1,326		\$0.00	\$39.63
00904300080000	1019 BROADWAY	Residential	1,540	\$0.0258	\$39.71	1,326		\$0.00	\$39.71
00904300090000	1023 BROADWAY	Residential	1,541	\$0.0258	\$39.74	1,326		\$0.00	\$39.74
00905100010000	2424 BINNEN LN	Residential	1,008	\$0.0258	\$25.99	0		\$0.00	\$25.99
00905100020000	2422 BINNEN LN	Residential	992	\$0.0258	\$25.58	0		\$0.00	\$25.58
00905100030000	2420 BINNEN LN	Residential	992	\$0.0258	\$25.58	0		\$0.00	\$25.58
00905100040000	2418 BINNEN LN	Residential	992	\$0.0258	\$25.58	0		\$0.00	\$25.58
00905100050000	2416 BINNEN LN	Residential	1,141	\$0.0258	\$29.42	0		\$0.00	\$29.42
00905100060000	2417 BINNEN LN	Residential	1,234	\$0.0258	\$31.82	0		\$0.00	\$31.82
00905100070000	2419 BINNEN LN	Residential	1,167	\$0.0258	\$30.09	0		\$0.00	\$30.09
00905100080000	2421 BINNEN LN	Residential	1,167	\$0.0258	\$30.09	0		\$0.00	\$30.09
00905100090000	2423 BINNEN LN	Residential	1,344	\$0.0258	\$34.66	0		\$0.00	\$34.66
00905100100000	2425 BINNEN LN	Residential	1,548	\$0.0258	\$39.92	1,580		\$0.00	\$39.92
00905100110000	2427 BINNEN LN	Residential	1,297	\$0.0258	\$33.44	1,581		\$0.00	\$33.44
00905100120000	2429 BINNEN LN	Residential	1,297	\$0.0258	\$33.44	1,581		\$0.00	\$33.44
00905100130000	2431 BINNEN LN	Residential	1,297	\$0.0258	\$33.44	1,581		\$0.00	\$33.44
00905100140000	2433 BINNEN LN	Residential	1,297	\$0.0258	\$33.44	1,581		\$0.00	\$33.44
00905100150000	2435 BINNEN LN	Residential	1,297	\$0.0258	\$33.44	1,581		\$0.00	\$33.44
00905100160000	2437 BINNEN LN	Residential	1,297	\$0.0258	\$33.44	1,581		\$0.00	\$33.44
00905100170000	2439 BINNEN LN	Residential	1,478	\$0.0258	\$38.11	1,584		\$0.00	\$38.11
00905100180000	825 BROADWAY	Residential	5,057	\$0.0258	\$130.40	0		\$0.00	\$130.40
01002110010000	2415 18TH ST	Residential	3,049	\$0.0258	\$78.62	1,051		\$0.00	\$78.62
01002110020000	2409 18TH ST	Residential	3,049	\$0.0258	\$78.62	936		\$0.00	\$78.62
01002110030000	1800 X ST	Residential	3,049	\$0.0258	\$78.62	1,355		\$0.00	\$78.62
01002110040000	1804 X ST # B	Residential	3,049	\$0.0258	\$78.62	1,736		\$0.00	\$78.62
01002110050000	1808 X ST	Residential	6,534	\$0.0258	\$168.49	1,425		\$0.00	\$168.49
01002110090000	1826 X ST	Residential	3,049	\$0.0258	\$78.62	999		\$0.00	\$78.62
01002110100000	2406 19TH ST	Residential	3,049	\$0.0258	\$78.62	766		\$0.00	\$78.62

APN	Site Address	Use Category	Lot SF	Rate/SF	Levy	Bldg SF	Rate/SF	Levy	PARCEL ASSMT
01002110110000	2408 19TH ST	Residential	3,049	\$0.0258	\$78.62	1,093		\$0.00	\$78.62
01002110120000	2414 19TH ST	Residential	3,049	\$0.0258	\$78.62	1,039		\$0.00	\$78.62
01002110130000	2416 19TH ST	Residential	6,098	\$0.0258	\$157.25	960		\$0.00	\$157.25
01002110140000	2420 19TH ST	Residential	6,098	\$0.0258	\$157.25	3,345		\$0.00	\$157.25
01002110150000	1817 BROADWAY	Commercial	12,172	\$0.0723	\$879.77	6,962	\$0.0207	\$144.15	\$1,023.91
01002110190000	2417 18TH ST	Residential	6,098	\$0.0258	\$157.25	2,700		\$0.00	\$157.25
01002110200000	1818 X ST	Commercial	19,465	\$0.0723	\$1,406.89	28,773	\$0.0207	\$595.75	\$2,002.63
01002110230000	2423 18TH ST	Residential	3,485	\$0.0258	\$89.87	962		\$0.00	\$89.87
01002110250000	1801 BROADWAY	Commercial	6,900	\$0.0723	\$498.72	0	\$0.0207	\$0.00	\$498.72
01002110260000	1815 BROADWAY	Commercial	7,885	\$0.0723	\$569.91	0	\$0.0207	\$0.00	\$569.91
01002120010000	2505 18TH ST	Commercial	4,202	\$0.0723	\$303.71	4,981	\$0.0207	\$103.13	\$406.84
01002120020000	1804 BROADWAY	Commercial	4,772	\$0.0723	\$344.91	0	\$0.0207	\$0.00	\$344.91
01002120170000	1814 BROADWAY	Commercial	19,040	\$0.0723	\$1,376.17	914	\$0.0207	\$18.92	\$1,395.09
01002120180000	1808 BROADWAY	Commercial	8,000	\$0.0723	\$578.22	1,950	\$0.0207	\$40.37	\$618.60
01002130030000	2414 20TH ST	Commercial	12,800	\$0.0723	\$925.16	2,204	\$0.0207	\$45.63	\$970.79
01002130040000	1945 BROADWAY	Commercial	12,800	\$0.0723	\$925.16	3,600	\$0.0207	\$74.54	\$999.69
01002130080000	1901 BROADWAY	Commercial	54,450	\$0.0723	\$3,935.53	27,288	\$0.0207	\$565.00	\$4,500.53
01002130100000	BROADWAY	Commercial	16,535	\$0.0723	\$1,195.11	0	\$0.0207	\$0.00	\$1,195.11
01002130110000	BROADWAY	Commercial	10,665	\$0.0723	\$770.84	0	\$0.0207	\$0.00	\$770.84
01002140010000	1900 BROADWAY	Commercial	11,360	\$0.0723	\$821.08	0	\$0.0207	\$0.00	\$821.08
01002140020000	1904 BROADWAY	Commercial	4,359	\$0.0723	\$315.06	4,476	\$0.0207	\$92.68	\$407.73
01002150040000	1969 BURNETT WAY	Commercial	3,500	\$0.0723	\$252.97	1,955	\$0.0207	\$40.48	\$293.45
01002150070000	1939 BURNETT WAY	Commercial	2,356	\$0.0723	\$170.29	0	\$0.0207	\$0.00	\$170.29
01002150100000	1942 BROADWAY	Commercial	24,496	\$0.0723	\$1,770.52	9,530	\$0.0207	\$197.32	\$1,967.84
01002160010000	2000 X ST	Residential	3,049	\$0.0258	\$78.62	1,048		\$0.00	\$78.62
01002160020000	2006 X ST	Residential	3,049	\$0.0258	\$78.62	1,126		\$0.00	\$78.62
01002160030000	2010 X ST	Residential	3,049	\$0.0258	\$78.62	1,069		\$0.00	\$78.62
01002160040000	2014 X ST	Residential	3,049	\$0.0258	\$78.62	1,000		\$0.00	\$78.62
01002160050000	2018 X ST	Residential	3,049	\$0.0258	\$78.62	1,068		\$0.00	\$78.62
01002160060000	2020 X ST	Residential	3,049	\$0.0258	\$78.62	2,586		\$0.00	\$78.62

APN	Site Address	Use Category	Lot SF	Rate/SF	Levy	Bldg SF	Rate/SF	Levy	PARCEL ASSMT
01002160070000	2026 X ST	Residential	3,049	\$0.0258	\$78.62	1,202		\$0.00	\$78.62
01002160080000	2404 21ST ST	Commercial	3,200	\$0.0723	\$231.29	2,785	\$0.0207	\$57.66	\$288.95
01002160090000	2414 21ST ST	Commercial	4,800	\$0.0723	\$346.93	2,240	\$0.0207	\$46.38	\$393.31
01002160100000	2021 YALE ST	Residential	4,792	\$0.0258	\$123.57	1,978		\$0.00	\$123.57
01002160110000	2019 YALE ST	Residential	3,049	\$0.0258	\$78.62	1,270		\$0.00	\$78.62
01002160120000	2015 YALE ST	Residential	3,049	\$0.0258	\$78.62	1,387		\$0.00	\$78.62
01002160130000	2011 YALE ST	Residential	3,049	\$0.0258	\$78.62	3,402		\$0.00	\$78.62
01002160140000	2005 YALE ST	Residential	3,049	\$0.0258	\$78.62	2,490		\$0.00	\$78.62
01002160150000	2001 YALE ST	Residential	3,049	\$0.0258	\$78.62	1,487		\$0.00	\$78.62
01002170020000	2003 BROADWAY	Commercial	4,800	\$0.0723	\$346.93	0	\$0.0207	\$0.00	\$346.93
01002170030000	2013 BROADWAY	Commercial	4,800	\$0.0723	\$346.93	2,480	\$0.0207	\$51.35	\$398.28
01002170040000	2015 BROADWAY	Commercial	4,800	\$0.0723	\$346.93	2,520	\$0.0207	\$52.18	\$399.11
01002170070000	2001 BROADWAY	Commercial	9,600	\$0.0723	\$693.87	4,400	\$0.0207	\$91.10	\$784.97
01002170080000	2025 BROADWAY	Commercial	14,400	\$0.0723	\$1,040.80	1,444	\$0.0207	\$29.90	\$1,070.70
01002180020000	2010 BROADWAY	Commercial	3,920	\$0.0723	\$283.33	0	\$0.0207	\$0.00	\$283.33
01002180030000	2020 BROADWAY	Commercial	3,938	\$0.0723	\$284.63	1,820	\$0.0207	\$37.68	\$322.31
01002180070000	21ST ST	Commercial	381	\$0.0723	\$27.54	0	\$0.0207	\$0.00	\$27.54
01002180080000	2530 21ST ST	Commercial	3,500	\$0.0723	\$252.97	1,757	\$0.0207	\$36.38	\$289.35
01002180090000	2027 BURNETT WAY	Commercial	3,938	\$0.0723	\$284.63	0	\$0.0207	\$0.00	\$284.63
01002180100000	2017 BURNETT WAY	Commercial	3,938	\$0.0723	\$284.63	0	\$0.0207	\$0.00	\$284.63
01002180110000	2015 BURNETT WAY	Commercial	3,938	\$0.0723	\$284.63	0	\$0.0207	\$0.00	\$284.63
01002180120000	2001 BURNETT WAY	Commercial	3,938	\$0.0723	\$284.63	0	\$0.0207	\$0.00	\$284.63
01002180140000	2000 BROADWAY	Commercial	7,875	\$0.0723	\$569.19	0	\$0.0207	\$0.00	\$569.19
01002180150000	2504 21ST ST	Commercial	10,149	\$0.0723	\$733.55	6,240	\$0.0207	\$129.20	\$862.75
01002210010000	2415 21ST ST	Commercial	3,200	\$0.0723	\$231.29	0	\$0.0207	\$0.00	\$231.29
01002210020000	2409 21ST ST	Commercial	3,200	\$0.0723	\$231.29	1,800	\$0.0207	\$37.27	\$268.56
01002210060000	2114 X ST	Residential	6,534	\$0.0258	\$168.49	3,120		\$0.00	\$168.49
01002210070000	2116 X ST	Residential	6,534	\$0.0258	\$168.49	3,038		\$0.00	\$168.49
01002210080000	2122 X ST	Commercial	6,534	\$0.0723	\$472.26	1,355	\$0.0207	\$28.06	\$500.32
01002210170000	2101 BROADWAY	Commercial	6,000	\$0.0723	\$433.67	0	\$0.0207	\$0.00	\$433.67

APN	Site Address	Use Category	Lot SF	Rate/SF	Levy	Bldg SF	Rate/SF	Levy	PARCEL ASSMT
01002210180000	2425 21ST ST	Commercial	6,000	\$0.0723	\$433.67	0	\$0.0207	\$0.00	\$433.67
01002210190000	2423 21ST ST	Commercial	6,000	\$0.0723	\$433.67	3,388	\$0.0207	\$70.15	\$503.82
01002210200000	2417 21ST ST	Commercial	6,000	\$0.0723	\$433.67	2,650	\$0.0207	\$54.87	\$488.54
01002210210000	2121 BROADWAY	Commercial	24,000	\$0.0723	\$1,734.67	7,752	\$0.0207	\$160.51	\$1,895.17
01002210220000	2100 X ST	Commercial	12,800	\$0.0723	\$925.16	10,000	\$0.0207	\$207.05	\$1,132.21
01002210230000	2400 22ND ST	Commercial	12,800	\$0.0723	\$925.16	10,273	\$0.0207	\$212.70	\$1,137.86
01002220090000	2222 X ST	Residential	6,534	\$0.0258	\$168.49	4,431		\$0.00	\$168.49
01002220100000	2400 23RD ST	Residential	3,049	\$0.0258	\$78.62	1,309		\$0.00	\$78.62
01002220110000	2406 23RD ST	Residential	3,049	\$0.0258	\$78.62	1,066		\$0.00	\$78.62
01002220120000	2410 23RD ST	Commercial	3,049	\$0.0723	\$220.38	0	\$0.0207	\$0.00	\$220.38
01002220130000	2414 23RD ST	Commercial	3,200	\$0.0723	\$231.29	0	\$0.0207	\$0.00	\$231.29
01002220180000	2201 BROADWAY	Commercial	51,401	\$0.0723	\$3,715.15	79,888	\$0.0207	\$1,654.09	\$5,369.24
01002220210000	2200 X ST	Commercial	32,492	\$0.0723	\$2,348.45	47,904	\$0.0207	\$991.86	\$3,340.31
01002230010000	2415 23RD ST	Commercial	3,200	\$0.0723	\$231.29	3,760	\$0.0207	\$77.85	\$309.14
01002230020000	2409 23RD ST	Residential	3,049	\$0.0258	\$78.62	1,653		\$0.00	\$78.62
01002230030000	2405 23RD ST	Residential	3,049	\$0.0258	\$78.62	1,048		\$0.00	\$78.62
01002230040000	2300 X ST	Residential	3,049	\$0.0258	\$78.62	1,202		\$0.00	\$78.62
01002230070000	2316 X ST	Residential	6,534	\$0.0258	\$168.49	5,864		\$0.00	\$168.49
01002230080000	2320 X ST	Residential	6,534	\$0.0258	\$168.49	4,642		\$0.00	\$168.49
01002230090000	2402 24TH ST	Residential	3,049	\$0.0258	\$78.62	2,354		\$0.00	\$78.62
01002230100000	2404 24TH ST	Residential	3,049	\$0.0258	\$78.62	2,221		\$0.00	\$78.62
01002230110000	2410 24TH ST	Residential	3,049	\$0.0258	\$78.62	2,365		\$0.00	\$78.62
01002230120000	2414 24TH ST	Commercial	3,049	\$0.0723	\$220.38	1,047	\$0.0207	\$21.68	\$242.05
01002230170000	2331 BROADWAY	Commercial	12,121	\$0.0723	\$876.08	0	\$0.0207	\$0.00	\$876.08
01002230180000	2421 23RD ST	Commercial	6,000	\$0.0723	\$433.67	5,600	\$0.0207	\$115.95	\$549.62
01002230190000	2419 23RD ST	Commercial	6,000	\$0.0723	\$433.67	0	\$0.0207	\$0.00	\$433.67
01002230200000	2308 X ST	Commercial	12,632	\$0.0723	\$913.01	10,940	\$0.0207	\$226.51	\$1,139.53
01002230210000	BROADWAY RD	Commercial	24,348	\$0.0723	\$1,759.82	3,493	\$0.0207	\$72.32	\$1,832.14
01002240030000	2300 BROADWAY	Commercial	4,800	\$0.0723	\$346.93	4,345	\$0.0207	\$89.96	\$436.90
01002240040000	2316 BROADWAY	Commercial	4,800	\$0.0723	\$346.93	4,345	\$0.0207	\$89.96	\$436.90

APN	Site Address	Use Category	Lot SF	Rate/SF	Levy	Bldg SF	Rate/SF	Levy	PARCEL ASSMT
01002240050000	2320 BROADWAY	Commercial	4,800	\$0.0723	\$346.93	3,200	\$0.0207	\$66.26	\$413.19
01002240090000	2349 BURNETT WAY	Commercial	4,792	\$0.0723	\$346.36	1,630	\$0.0207	\$33.75	\$380.10
01002240120000	2319 BURNETT WAY	Commercial	4,792	\$0.0723	\$346.36	0	\$0.0207	\$0.00	\$346.36
01002240130000	2313 BURNETT WAY	Commercial	4,800	\$0.0723	\$346.93	0	\$0.0207	\$0.00	\$346.93
01002240140000	2307 BURNETT WAY	Commercial	4,800	\$0.0723	\$346.93	0	\$0.0207	\$0.00	\$346.93
01002240150000	2301 BURNETT WAY	Commercial	4,800	\$0.0723	\$346.93	2,832	\$0.0207	\$58.64	\$405.57
01002240220000	2100 BROADWAY	Commercial	22,500	\$0.0723	\$1,626.25	1,680	\$0.0207	\$34.78	\$1,661.04
01002240240000	2333 BURNETT WAY	Commercial	9,600	\$0.0723	\$693.87	8,565	\$0.0207	\$177.34	\$871.21
01002240260000	2330 BROADWAY	Commercial	19,200	\$0.0723	\$1,387.73	1,569	\$0.0207	\$32.49	\$1,420.22
01002240270000	2110 BROADWAY	Govt/NP	295,772	\$0.0516	\$15,253.77	152,440		\$0.00	\$15,253.77
01002310010000	2415 24TH ST	Residential	3,200	\$0.0258	\$82.52	958		\$0.00	\$82.52
01002310020000	2409 24TH ST	Residential	3,200	\$0.0258	\$82.52	3,695		\$0.00	\$82.52
01002310030000	2401 24TH ST	Residential	3,200	\$0.0258	\$82.52	2,331		\$0.00	\$82.52
01002310040000	2404 X ST	Residential	3,200	\$0.0258	\$82.52	940		\$0.00	\$82.52
01002310050000	2408 X ST	Commercial	6,400	\$0.0723	\$462.58	4,072	\$0.0207	\$84.31	\$546.89
01002310060000	2414 X ST	Residential	6,400	\$0.0258	\$165.03	2,284		\$0.00	\$165.03
01002310070000	2416 X ST	Commercial	6,400	\$0.0723	\$462.58	4,602	\$0.0207	\$95.28	\$557.86
01002310080000	2420 X ST	Commercial	6,400	\$0.0723	\$462.58	4,680	\$0.0207	\$96.90	\$559.48
01002310090000	2400 25TH ST	Residential	3,200	\$0.0258	\$82.52	903		\$0.00	\$82.52
01002310100000	2404 25TH ST	Residential	3,200	\$0.0258	\$82.52	795		\$0.00	\$82.52
01002310110000	2412 25TH ST	Residential	3,049	\$0.0258	\$78.62	3,420		\$0.00	\$78.62
01002310120000	2414 25TH ST	Residential	3,200	\$0.0258	\$82.52	3,176		\$0.00	\$82.52
01002310130000	2431 BROADWAY	Commercial	4,356	\$0.0723	\$314.84	582	\$0.0207	\$12.05	\$326.89
01002310140000	2431 BROADWAY	Commercial	12,600	\$0.0723	\$910.70	2,156	\$0.0207	\$44.64	\$955.34
01002310150000	2417 BROADWAY	Commercial	7,200	\$0.0723	\$520.40	2,250	\$0.0207	\$46.59	\$566.99
01002310160000	2401 BROADWAY	Commercial	12,000	\$0.0723	\$867.33	1,118	\$0.0207	\$23.15	\$890.48
01002310170000	2425 24TH ST	Commercial	12,000	\$0.0723	\$867.33	10,500	\$0.0207	\$217.40	\$1,084.74
01002330010000	2415 25TH ST	Residential	3,200	\$0.0258	\$82.52	3,154		\$0.00	\$82.52
01002330020000	2409 25TH ST	Residential	3,200	\$0.0258	\$82.52	1,228		\$0.00	\$82.52
01002330030000	2500 X ST	Residential	3,200	\$0.0258	\$82.52	974		\$0.00	\$82.52



APN	Site Address	Use Category	Lot SF	Rate/SF	Levy	Bldg SF	Rate/SF	Levy	PARCEL ASSMT
01002330040000	2504 X ST	Residential	3,049	\$0.0258	\$78.62	1,032		\$0.00	\$78.62
01002330050000	2512 X ST	Residential	6,534	\$0.0258	\$168.49	4,841		\$0.00	\$168.49
01002330060000	2514 X ST	Residential	6,534	\$0.0258	\$168.49	1,541		\$0.00	\$168.49
01002330070000	2516 X ST	Residential	6,534	\$0.0258	\$168.49	2,422		\$0.00	\$168.49
01002330080000	2518 X ST	Residential	6,534	\$0.0258	\$168.49	5,889		\$0.00	\$168.49
01002330090000	2400 26TH ST	Commercial	3,049	\$0.0723	\$220.38	2,896	\$0.0207	\$59.96	\$280.34
01002330100000	2404 26TH ST	Residential	3,200	\$0.0258	\$82.52	1,046		\$0.00	\$82.52
01002330110000	2408 26TH ST	Residential	3,200	\$0.0258	\$82.52	1,046		\$0.00	\$82.52
01002330120000	2414 26TH ST	Residential	3,049	\$0.0258	\$78.62	1,139		\$0.00	\$78.62
01002330130000	2416 26TH ST	Residential	3,200	\$0.0258	\$82.52	1,218		\$0.00	\$82.52
01002330140000	2418 26TH ST	Residential	3,049	\$0.0258	\$78.62	989		\$0.00	\$78.62
01002330150000	2426 26TH ST	Residential	3,049	\$0.0258	\$78.62	963		\$0.00	\$78.62
01002330160000	2531 BROADWAY	Commercial	3,200	\$0.0723	\$231.29	1,815	\$0.0207	\$37.58	\$268.87
01002330230000	2523 BROADWAY	Commercial	12,800	\$0.0723	\$925.16	7,418	\$0.0207	\$153.59	\$1,078.75
01002330240000	2509 BROADWAY	Commercial	6,265	\$0.0723	\$452.82	4,680	\$0.0207	\$96.90	\$549.72
01002330250000	2515 BROADWAY	Commercial	6,588	\$0.0723	\$476.17	4,800	\$0.0207	\$99.38	\$575.55
01002330260000	2501 BROADWAY	Commercial	12,985	\$0.0723	\$938.53	1,241	\$0.0207	\$25.69	\$964.22
01002350010000	2415 26TH ST	Residential	3,200	\$0.0258	\$82.52	561		\$0.00	\$82.52
01002350020000	2411 26TH ST	Residential	3,200	\$0.0258	\$82.52	3,363		\$0.00	\$82.52
01002350030000	2600 X ST	Commercial	3,049	\$0.0723	\$220.38	1,459	\$0.0207	\$30.21	\$250.58
01002350040000	2604 X ST	Residential	3,200	\$0.0258	\$82.52	916		\$0.00	\$82.52
01002350050000	2610 X ST	Commercial	12,632	\$0.0723	\$913.01	11,852	\$0.0207	\$245.40	\$1,158.41
01002350060000	2618 X ST	Residential	6,534	\$0.0258	\$168.49	1,949		\$0.00	\$168.49
01002350070000	2620 X ST	Residential	6,534	\$0.0258	\$168.49	947		\$0.00	\$168.49
01002350080000	2400 27TH ST	Residential	3,200	\$0.0258	\$82.52	1,974		\$0.00	\$82.52
01002350090000	2404 27TH ST	Residential	3,200	\$0.0258	\$82.52	892		\$0.00	\$82.52
01002350100000	2408 27TH ST	Residential	3,200	\$0.0258	\$82.52	892		\$0.00	\$82.52
01002350110000	2414 27TH ST	Residential	3,200	\$0.0258	\$82.52	1,287		\$0.00	\$82.52
01002350120000	2416 27TH ST	Residential	3,200	\$0.0258	\$82.52	1,089		\$0.00	\$82.52
01002350130000	2420 27TH ST	Residential	3,200	\$0.0258	\$82.52	1,732		\$0.00	\$82.52

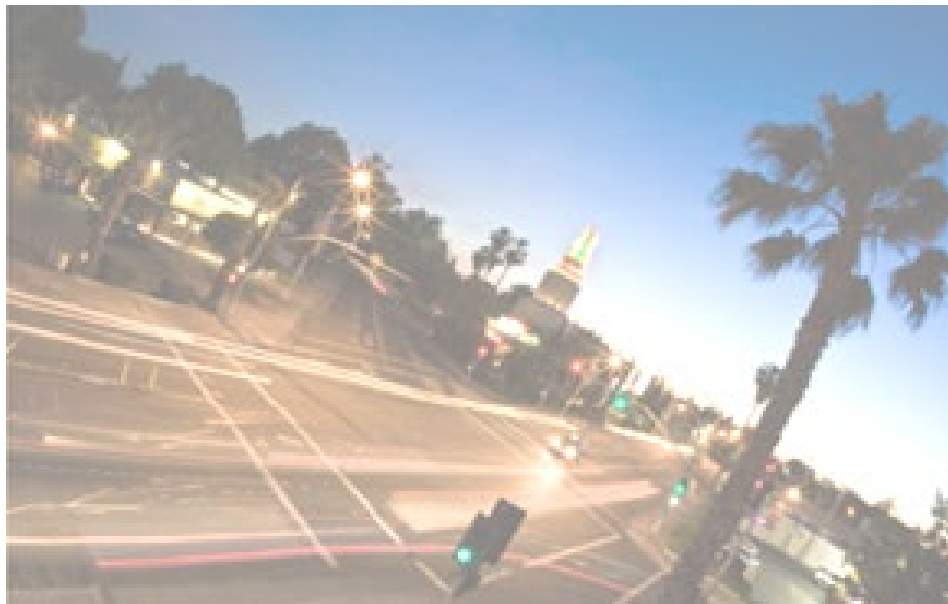
APN	Site Address	Use Category	Lot SF	Rate/SF	Levy	Bldg SF	Rate/SF	Levy	PARCEL ASSMT
01002350140000	2424 27TH ST	Residential	3,200	\$0.0258	\$82.52	1,040		\$0.00	\$82.52
01002350150000	2631 BROADWAY	Commercial	3,200	\$0.0723	\$231.29	2,350	\$0.0207	\$48.66	\$279.95
01002350210000	2417 26TH ST	Residential	6,534	\$0.0258	\$168.49	5,646		\$0.00	\$168.49
01002350220000	2615 BROADWAY	Commercial	32,000	\$0.0723	\$2,312.89	3,516	\$0.0207	\$72.80	\$2,385.69
01002360160000	2630 BROADWAY	Commercial	15,500	\$0.0723	\$1,120.31	2,900	\$0.0207	\$60.04	\$1,180.35
01002360170000	2400 BROADWAY	Govt/NP	250,470	\$0.0516	\$12,917.43	0	\$0.0516	\$0.00	\$12,917.43
01002410020000	2409 27TH ST	Residential	3,049	\$0.0258	\$78.62	1,020		\$0.00	\$78.62
01002410030000	2700 X ST	Residential	3,049	\$0.0258	\$78.62	1,222		\$0.00	\$78.62
01002410040000	2706 X ST	Residential	3,049	\$0.0258	\$78.62	2,473		\$0.00	\$78.62
01002410060000	2716 X ST	Commercial	6,400	\$0.0723	\$462.58	1,961	\$0.0207	\$40.60	\$503.18
01002410070000	2720 X ST	Residential	6,534	\$0.0258	\$168.49	3,974		\$0.00	\$168.49
01002410080000	2722 X ST	Commercial	6,534	\$0.0723	\$472.26	1,312	\$0.0207	\$27.17	\$499.43
01002410090000	2736 X ST	Commercial	3,049	\$0.0723	\$220.38	2,464	\$0.0207	\$51.02	\$271.39
01002410100000	2406 28TH ST	Residential	3,049	\$0.0258	\$78.62	893		\$0.00	\$78.62
01002410110000	2408 28TH ST	Commercial	3,200	\$0.0723	\$231.29	1,845	\$0.0207	\$38.20	\$269.49
01002410120000	2414 28TH ST	Commercial	3,200	\$0.0723	\$231.29	0	\$0.0207	\$0.00	\$231.29
01002410130000	2416 28TH ST	Commercial	3,049	\$0.0723	\$220.38	1,562	\$0.0207	\$32.34	\$252.72
01002410140000	2422 28TH ST	Residential	3,049	\$0.0258	\$78.62	794		\$0.00	\$78.62
01002410150000	2731 BROADWAY	Commercial	6,400	\$0.0723	\$462.58	720	\$0.0207	\$14.91	\$477.49
01002410160000	2721 BROADWAY	Commercial	6,400	\$0.0723	\$462.58	3,360	\$0.0207	\$69.57	\$532.15
01002410170000	2719 BROADWAY	Commercial	6,400	\$0.0723	\$462.58	4,200	\$0.0207	\$86.96	\$549.54
01002410250000	2701 BROADWAY	Commercial	12,800	\$0.0723	\$925.16	1,155	\$0.0207	\$23.91	\$949.07
01002410280000	2413 27TH ST	Residential	3,200	\$0.0258	\$82.52	2,066		\$0.00	\$82.52
01002410290000	2710 X ST	Commercial	6,400	\$0.0723	\$462.58	2,842	\$0.0207	\$58.84	\$521.42
01002410300000	2415 27TH ST	Commercial	3,485	\$0.0723	\$251.89	2,303	\$0.0207	\$47.68	\$299.57
01002410310000	2421 27TH ST	Commercial	9,583	\$0.0723	\$692.64	2,655	\$0.0207	\$54.97	\$747.61
01002420190000	2730 BROADWAY	Commercial	54,450	\$0.0723	\$3,935.53	66,744	\$0.0207	\$1,381.94	\$5,317.46
01002420200000	2700 BROADWAY	Commercial	15,600	\$0.0723	\$1,127.53	3,442	\$0.0207	\$71.27	\$1,198.80
01002420210000	2716 BROADWAY	Commercial	5,400	\$0.0723	\$390.30	2,560	\$0.0207	\$53.00	\$443.31
01002430210000	2808 X ST	Commercial	11,892	\$0.0723	\$859.53	2,920	\$0.0207	\$60.46	\$919.99

APN	Site Address	Use Category	Lot SF	Rate/SF	Levy	Bldg SF	Rate/SF	Levy	PARCEL ASSMT
01002430220000	2800 X ST	Commercial	12,720	\$0.0723	\$919.37	0	\$0.0207	\$0.00	\$919.37
01002430230000	2811 BROADWAY	Commercial	44,431	\$0.0723	\$3,211.38	15,930	\$0.0207	\$329.83	\$3,541.21
01002440010000	2800 BROADWAY	Commercial	18,168	\$0.0723	\$1,313.14	5,299	\$0.0207	\$109.72	\$1,422.86
01002470010000	2525 FRANKLIN BLVD	Commercial	4,369	\$0.0723	\$315.78	1,296	\$0.0207	\$26.83	\$342.62
01002470030000	2830 BROADWAY	Commercial	9,060	\$0.0723	\$654.84	0	\$0.0207	\$0.00	\$654.84
01002470230000	2830 BROADWAY	Commercial	3,664	\$0.0723	\$264.83	0	\$0.0207	\$0.00	\$264.83
01002470240000	2830 BROADWAY	Commercial	4,130	\$0.0723	\$298.51	0	\$0.0207	\$0.00	\$298.51
01002470320000	2830 BROADWAY	Commercial	9,040	\$0.0723	\$653.39	0	\$0.0207	\$0.00	\$653.39
01002470330000	BROADWAY	Commercial	63	\$0.0723	\$4.55	0	\$0.0207	\$0.00	\$4.55
01002470390000	BROADWAY	Commercial	1,600	\$0.0723	\$115.64	0	\$0.0207	\$0.00	\$115.64
01002750380000	1908 BROADWAY	Commercial	50,094	\$0.0723	\$3,620.68	0	\$0.0207	\$0.00	\$3,620.68
01002750390000	1920 BROADWAY	Commercial	39,725	\$0.0723	\$2,871.24	0	\$0.0207	\$0.00	\$2,871.24
01002760020000	2540 21ST ST	Commercial	3,200	\$0.0723	\$231.29	1,592	\$0.0207	\$32.96	\$264.25
01002760030000	2548 21ST ST	Commercial	3,049	\$0.0723	\$220.38	1,877	\$0.0207	\$38.86	\$259.24
01002760040000	2556 21ST ST	Commercial	4,792	\$0.0723	\$346.36	0	\$0.0207	\$0.00	\$346.36
01002760050000	2564 21ST ST	Commercial	4,800	\$0.0723	\$346.93	1,950	\$0.0207	\$40.37	\$387.31
01002760060000	2572 21ST ST	Commercial	4,800	\$0.0723	\$346.93	4,200	\$0.0207	\$86.96	\$433.89
01002760070000	2574 21ST ST	Commercial	4,800	\$0.0723	\$346.93	3,200	\$0.0207	\$66.26	\$413.19
01002760080000	2590 21ST ST	Commercial	3,200	\$0.0723	\$231.29	7,200	\$0.0207	\$149.08	\$380.37
01002760090000	2025 1ST AVE	Commercial	3,200	\$0.0723	\$231.29	0	\$0.0207	\$0.00	\$231.29
01002760100000	2025 1ST AVE	Commercial	3,200	\$0.0723	\$231.29	0	\$0.0207	\$0.00	\$231.29
01002770020000	2604 21ST ST	Commercial	3,200	\$0.0723	\$231.29	1,688	\$0.0207	\$34.95	\$266.24
01002770030000	2600 21ST ST	Commercial	3,200	\$0.0723	\$231.29	1,374	\$0.0207	\$28.45	\$259.74
01002770150000	2620 21ST ST	Commercial	24,000	\$0.0723	\$1,734.67	10,053	\$0.0207	\$208.15	\$1,942.82
01003370580000	2650 21ST ST	Commercial	27,581	\$0.0723	\$1,993.49	16,602	\$0.0207	\$343.75	\$2,337.24
01200210010000	2701 RIVERSIDE BLVD	Commercial	10,544	\$0.0723	\$762.10	1,463	\$0.0207	\$30.29	\$792.39
01200210140000	1113 CASTRO WAY	Commercial	15,858	\$0.0723	\$1,146.18	6,823	\$0.0207	\$141.27	\$1,287.45
01200210150000	2709 RIVERSIDE BLVD	Commercial	5,486	\$0.0723	\$396.52	3,080	\$0.0207	\$63.77	\$460.29
01200220010000	2725 RIVERSIDE BLVD	Commercial	10,820	\$0.0723	\$782.05	6,000	\$0.0207	\$124.23	\$906.28
01200220180000	2739 RIVERSIDE BLVD	Commercial	5,387	\$0.0723	\$389.36	3,000	\$0.0207	\$62.12	\$451.48

APN	Site Address	Use Category	Lot SF	Rate/SF	Levy	Bldg SF	Rate/SF	Levy	PARCEL ASSMT
01200220190000	2735 RIVERSIDE BLVD	Commercial	5,204	\$0.0723	\$376.13	2,800	\$0.0207	\$57.97	\$434.11
01200220200000	2741 RIVERSIDE BLVD	Commercial	5,785	\$0.0723	\$418.13	3,130	\$0.0207	\$64.81	\$482.93
01200220210000	2747 RIVERSIDE BLVD	Commercial	4,831	\$0.0723	\$349.17	3,887	\$0.0207	\$80.48	\$429.65
<b>TOTAL</b>									<b>\$451,101.20</b>

# **ATTACHMENT B**

## **Greater Broadway Property and Business Improvement District Engineer's Report**



**Sacramento, California  
February 2022**

***Prepared by:*  
Terrance Lowell of Kristin Lowell Inc.**

*Prepared pursuant to the State of California  
Property and Business Improvement District Law of 1994  
and Article XIID of the California Constitution  
to renew a property-based business improvement district*

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## ENGINEER'S STATEMENT

This Engineer's Report is prepared pursuant to Article XIID of the California State Constitution and the State of California Property and Business Improvement District Law of 1994 (California Streets and Highways Code § 36600 et seq.) (the "PBID Law").

The Greater Broadway Property-Based Business Improvement District ("GBPBD") will provide activities either currently not provided or above and beyond what the City of Sacramento ("City") provides. These activities will specially benefit each individual assessable parcel in the GBPBD. Every individual assessed parcel within the GBPBD receives special benefit from the activities identified under Section B of this Engineer's Report. Only those individual assessed parcels within the GBPBD receive the special benefit of these proposed activities; parcels contiguous to and outside the GBPBD and the public at large may receive a general benefit, as outlined in Section E. The cost to provide general benefits, if any, will be funded from sources other than special assessments.

The duration of the GBPBD renewal is ten (10) years, commencing January 1, 2023. An estimated budget for the GBPBD improvements and activities is set forth in Section D. Assessments will be subject to an annual increase of up to 5% per year as determined by the Owners' Association. Assessment increases must stay between 0% and 5% in any given year. Funding for the GBPBD services and activities shall be derived from a property-based assessment of each specially benefitted parcel in the GBPBD. A detailed description of the methodology for determining the proportional special benefit each individual assessable parcel receives from the service and the assessment for each parcel is set forth in Section F.

I hereby certify to the best of my professional knowledge that each of the identified assessable parcels located within the GBPBD will receive a special benefit which is a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large and that the amount of the proposed special assessment is proportional to, and no greater than, the special benefits received.



Respectfully submitted,

Terrance E. Lowell, P.E.

## SECTION A: LEGISLATIVE AND JUDICIAL REVIEW

### ***Property and Business Improvement District Law of 1994***

The PBID Law is the legislation that authorizes the City to levy assessments upon real property for the purposes of providing improvements and activities that specially benefit each individual assessed parcel in the GBPBD. The purpose of the GBPBD is to encourage commerce, investment, and business activities, and keep the GBPBD area safe and clean. In order to meet these goals, the GBPBD funds activities and improvements, such as, enhanced safety and cleaning. Unlike other assessment districts which fund the construction of public capital improvements or maintenance thereof, GBPBDs provide activities and improvements "to promote the economic revitalization and physical maintenance of the business districts in order to create jobs, attract new businesses, and prevent the erosion of the business districts." (Streets and Highways Code Section 36601(b)). The improvements and activities funded through the GBPBD are over and above those already provided by the City within the GBPBD's boundaries. Each of the GBPBD activities or improvements is intended to increase building occupancy and lease rates, to encourage new business development, attract businesses that serve the community, and improve the quality of life.

Specifically, the PBID Law defines "Improvements" and "Activities" as follows:

*"Improvement" means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years..."*<sup>1</sup>

*"Activities" means, but is not limited to, all of the following:*

- (a) Promotion of public events which benefit businesses or real property in the district.*
- (b) Furnishing of music in any public place within the district.*
- (c) Promotion of tourism within the district.*
- (d) Marketing and economic development, including retail retention and recruitment.*
- (e) Providing safety, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.*
- (f) Activities which benefit businesses and real property located in the district.*<sup>2</sup>

### ***Article XIID of the State Constitution***

Article XIID of the California Constitution determines the way local agencies enact local taxes and levy assessments on real property. It states, in relevant part, that:

*(a) An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel. Parcels within a district that are owned or*

<sup>1</sup> California Streets and Highways Code, Section 36610.

<sup>2</sup> California Streets and Highways Code, Section 36606.



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.

(b) All assessments shall be supported by a detailed engineer's report prepared by a registered professional engineer certified by the State of California.<sup>3</sup>

"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."<sup>4</sup>

## Judicial Guidance

Since the enactment of Article XIII D, the courts have rendered opinions regarding various aspects of Article XIII D. The notable portions of cases that apply to assessment districts in general and this GBP BID in particular are noted below.

*"The engineer's report describes the services to be provided by the PBID [i.e., the PBID]; (1) security and homeless outreach, (2) maintenance (e.g., street sweeping, gutter cleaning, graffiti removal), and (3) marketing and special events. They are all services over and above those already provided by the City within the boundaries of the PBID. And they are particular and distinct benefits to be provided only to the properties within the PBID, not to the public at large—they 'affect the assessed property in a way that is particular and distinct from [their] effect on other parcels and that real property in general and the public at large do not share.'"*<sup>5</sup>

*"...separating the general from the special benefits of a public improvement project and estimating the quantity of each in relation to the other is essential if an assessment is to be limited to the special benefits."*<sup>6</sup>

*"...the agency must determine or approximate the percentage of the total benefit conferred by the service or improvement that will be enjoyed by the general public and deduct that percentage of the total cost of the service or improvement from the special assessment levied against the specially benefitted property owners."*<sup>7</sup>

*"...even minimal general benefits must be separated from special benefits and quantified so that the percentage of the cost of services and improvements representing general benefits, however slight, can be deducted from the amount of the cost assessed against specially benefitting properties."*<sup>8</sup>

The contents of this Engineer's Report are prepared in compliance with the above noted PBID Law, Article XIII D of the California Constitution and applicable judicial opinions.

<sup>3</sup> Section 4, Article XIII D of the State Constitution.

<sup>4</sup> Section 2 (i), Article XIII D of the State Constitution.

<sup>5</sup> *Dahms v. Downtown Pomona Property and Business Improvement District* (2009) 174 Cal.App. 4th 708, 722.

<sup>6</sup> *Beutz v. County of Riverside* (2010) 184 Cal. App. 4th 1516, 1532.

<sup>7</sup> *Golden Hill Neighborhood Association, Inc. v. City of San Diego* (2011) 199 Cal.App. 4th 416, 438.

<sup>8</sup> *Golden Hill Neighborhood Association, Inc. v. City of San Diego* (2011) 199 Cal.App. 4th 416, 439.

## **SECTION B: IMPROVEMENTS AND ACTIVITIES**

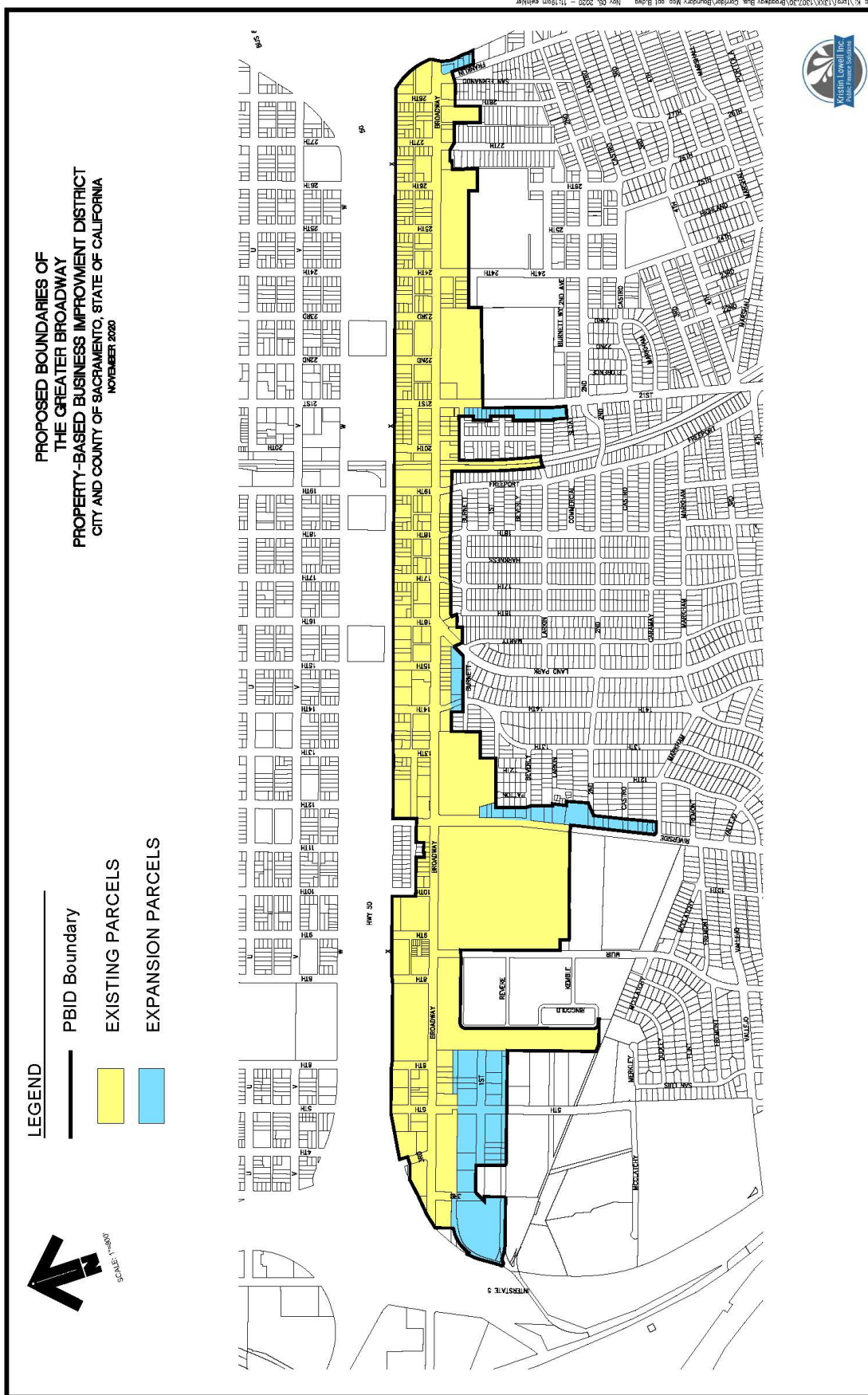
The GBP BID Renewal Committee collectively determined the priority for improvements and activities that the GBP BID will deliver. Accordingly, the GBP BID will provide the following services, as described in greater detail in Section 3 of this Management District Plan: Clean, Safe & Beautiful; Economic Vitality; and Administration & Reserve.

## SECTION C: BENEFITTING PARCELS

### ***GBP BID Boundary Description***

The GBP BID is approximately 2 miles long. It is roughly bounded by Broadway to the South, X Street to the north, I-5 to the west and Franklin Boulevard to the east. It will also include commercial parcels south of Broadway on the east side of Riverside Boulevard to Markham Way, plus commercial parcels on the west of 21<sup>st</sup> to Sloat Way.

A map of the proposed district boundary is on the following page.



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## SECTION D: PROPORTIONAL BENEFITS

### *Methodology*

Article XIID Section 4(a) of the State Constitution states that "The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of the public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided."

Determining the proportionate special benefit for the parcels of real property within the proposed assessment district which benefit from the proposed improvements, services, and activities is the result of a four-step process:

1. Defining the proposed activities,
2. Determining which parcels specially benefit from the proposed activities,
3. Determining the amount of special benefit each parcel receives,
4. Determining the proportional special benefit a parcel receives in relation to the amount of special benefit all other parcels in the GBPBD receive after subtracting any general benefit.

Each identified parcel within the GBPBD will be assessed based upon each parcel's unique characteristics in relationship to all other specially benefitted parcels' characteristics. Due to the proportionate special benefits received by each parcel from the GBPBD services, each parcel will be assessed a rate which is commensurate with the amount of special benefits received.

### *Property Use Considerations*

All parcels within the GBPBD specially benefit from the GBPBD activities but not to the same degree. The proportional special benefit and assessment methodology provides the following considerations for properties used exclusively for Tax Exempt and Residential purposes:

**Treatment of Tax-Exempt Uses:** At the time of the GBPBD renewal there are 8 tax exempt non-conforming use parcels in the GBPBD boundary:

- Sacramento Housing and Redevelopment Agency (SHRA) property (APN 009-0030-040-0000),
- City Cemetery (APN 009-0030-030-0000),
- City fire department and park (APN 009-0030-001-0000),
- State of California DMV (APN 010-0236-017-0000),
- Buddhist Church (APN 009-0251-021-0000)
- Roman Catholic Church (APN 009-0321-060-0000), and
- Sacramento Unified School District (APNs 009-0237-001-0000, 009-0237-013-0000)

Since the GBPBD is largely aimed at providing services to commercial use parcels, these 8 tax-exempt non-conforming use parcels do not require nor receive the same level of benefit as all other parcels in the GBPBD. These parcels will fully benefit from the Clean, Safe, and Beautiful activities and will pay their proportionate share of these services. However, the services identified under Economic Vitality are aimed at promoting and encouraging commerce in the district area, which are not the primary goals of these parcels. Therefore, these tax-exempt parcels will not receive special

benefit from these Economic Vitality activities and thus will not be assessed for those services. If an owner of one of these parcels chooses to fully participate in the GBP BID, it must agree in writing to the GBP BID assessment. The Owners' Association will annually review the status of the Tax Exempt parcels and calculate the assessments accordingly.

**Treatment of Residential Parcels:** Like the Tax Exempt parcels, residential parcels do not require nor receive the same level of service as the commercial use parcels. Due to their unique nature and significantly lower pedestrian traffic, residential parcels will receive one half the level of service from the Clean, Safe, and Beautiful activities, and therefore will be assessed at 50% the rate for this activity. In addition, like the Tax Exempt parcels, residential parcels will not receive any special benefit from the Economic Vitality activities and thus will not be assessed for those services.

**Change in Property Use:** If at any time a parcel changes its use, based on a change in zoning designation or otherwise, then it will be subject to the assessment methodology for the new use of that property. As a result, the GBP BID may experience the addition or subtraction of assessable lot or building square footage for parcels included and assessed within the GBP BID boundaries. The modification of use for an assessed parcel within the GBP BID may then change upwards or downwards the amount of total lot and building square footage assessment for that parcel. In future years, determination of the special benefits bestowed upon individual assessed parcels may change in accordance with the assessment methodology formula listed in this Management District Plan and Engineer's Report, but the assessment formula itself can only be changed in accordance with the provisions of the PBID Law and any other applicable laws.

### **Special Benefit Factor**

The methodology to levy assessments upon real property that receives special benefits from the services and activities of the GBP BID is Lot Square Footage for all parcels plus Building Square Footage for commercial parcels only. To determine the benefit relationship between the assessed parcels we assign Benefit Units to every parcel. In this way we relate the building square footage and lot square footage of each parcel to all other parcels in the GBP BID. These factors are an equitable way to identify the proportional special benefit that each of the parcels receive. Building square footage for commercial parcels is relevant to the current use of a property and is also closely correlated to the potential pedestrian traffic from each commercial parcel and the demand for GBP BID activities, as commercial parcels generate more pedestrian traffic than non-commercial parcels. Whereas a parcel's lot square footage reflects the long-term value implications of the GBP BID which specially benefits all properties in the GBP BID. Together, these factors serve as the basic unit of measure to calculate how much special benefit each parcel receives in relationship to other parcels in the GBP BID, which is the basis to then proportionately allocate the cost of the special benefits.

**Building square footage** is defined as the total building square footage as determined by the outside measurements of a building. The gross building square footage is taken from the County Assessor's records. Building square footage plus lot square footage is used as the factor to assess the Economic Vitality budget to commercial use parcels within the GBP BID.

**Lot square footage** is defined as the total amount of area within the boundaries of the parcel. The boundaries of a parcel are defined on the County Assessor parcel maps. Lot square footage is used as the factor to assess the cost of Clean, Safe and Beautiful as well as Administration and Reserve to all properties within the GBP BID. In addition, lot square footage plus building square

footage is used as the factor to assess the Economic Vitality budget to commercial use parcels.

Each one of these factors represents the Benefit Units allocated to each specially benefitted parcel. For Residential parcels the Benefit Units for lot square footage reflects the 50% reduction in Clean, Safe & Beautiful services and no charge for Economic Vitality services, as discussed above. The total number of assessable Benefit Units in the GBP BID are as follows:

Factor	Benefit Units		
	Commercial	Tax Exempt	Residential
Building Square Footage	1,462,673	0	0
Lot Square Footage	3,562,554	2,755,720	411,125

## SECTION E: SPECIAL and GENERAL BENEFITS

PBID Law, Article XIID of the State Constitution, and judicial opinions require that assessments be levied according to the estimated special benefit each assessed parcel receives from the activities and improvements. Article XIID Section 4(a) of the California Constitution in part states that "only special benefits are assessable," which requires that we separate the general benefits, if any, from the special benefits provided by the proposed activities and improvements.

As of January 1, 2015, the State Legislature amended the PBID Law to clarify and define both special benefit and general benefit as they relate to the improvements and activities these districts provide. Specifically, the amendment (Section 36615.5 of the Streets and Highways Code) defines special benefit as follows: "'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."

In addition, the amendment (Section 36609.5 of the Streets and Highways Code) defines general benefit as follows: "'General benefit' means, for purposes of a property-based district, any benefit that is not a 'special benefit' as defined in Section 36615.5."

Furthermore, the amendment (Section 36601(h)(2)) states: "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."

### ***Special Benefit Analysis***

All special benefits derived from the assessments outlined in this Engineer's Report are for property-related activities that are specifically intended for and directly benefiting each individual assessed parcel in the GBPBD. The special benefit must affect the individual assessable parcel in a way that is particular and distinct from its effect on other parcels in the district and the public at large. No parcel's assessment shall be greater than the special benefits received.

Streets and Highways Code Section 36601(e) states that "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."

The GBPBD's goal is to fund activities and improvements to provide a cleaner, safer, and more attractive and economically vibrant environment as outlined in Section 3 of this Management District Plan. The goal of improving the economic vitality is to improve the economic development



of each individual specially benefitted parcel in an effort to increase commerce, to increase building occupancy and lease rates and to attract more customers, employees, tenants and investors.

Each parcel is assessed for the special benefits it receives from the GBP BID services, which may include;

- Cleaner sidewalks, streets and common areas
- Real and perceived public safety improvements
- Greater pedestrian traffic
- Enhanced rental incomes
- Improved business climate
- New business and investment
- Well managed GBP BID programs and services

Specifically, the special benefit each assessed parcels receives from each of the GBP BID activities is defined below.

### **Clean, Safe, and Beautiful**

The enhanced safety activities make the Broadway corridor area safer which attracts more businesses, customers, and residents, and ultimately private investment. When business location decisions are made, "lower levels of public safety lead to increased uncertainty in decision making and can be perceived as a signal of a socio-institutional environment unfavorable for investment." Uncertainty affects the investment environment in general, but in particular it increases the fear of physical damage to investment assets (or to people) or their returns...Almost universally, places with lower crime rates are perceived as more desirable."<sup>9</sup>

The cleaning and beautification activities specially benefit each assessed parcel within the GBP BID by providing a clean and aesthetically appealing environment. This is achieved through sidewalk sweeping, power washing, removing litter and graffiti, trash removal, and streetscape furniture. These activities create the environment needed to achieve the GBP BID's other goals. Sidewalks that are dirty and unclean, particularly from vagrant activities, deter pedestrians and commercial activity.

The Clean, Safe and Beautiful activities are expected to provide special benefits to the assessed parcels in a variety of ways. For example:

- Maintaining and cleaning sidewalks in front of each parcel creates a cohesive environment and allows pedestrians to move freely throughout the GBP BID. Sidewalks that are dirty and unkempt deter pedestrians and commercial activity. "Walkable communities offer many financial benefits, such as a reduction in healthcare costs. Homes with sidewalks tend to sell for more money and in less time than similar homes without sidewalks. Businesses also benefit as residents are more likely to shop locally when there is increased connectivity between residential and business/commercial districts. The well-

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<sup>9</sup> "Accelerating economic growth and vitality through smarter public safety management" IBM Global Business Services Executive Report, September 2012, pg. 2

maintained sidewalks, accessibility, and inviting atmosphere of downtown helps to attract tourists.”<sup>10</sup>

- Removing graffiti from assessed buildings to keep the aesthetic appeal uniform throughout the GBP BID.
- The beautification activities specially benefit each assessed parcel by providing maintained landscaped corridors and streetscape furniture in public places. These activities create the environment needed to achieve the GBP BID's other goals.

### **Economic Vitality**

The Economic Vitality activities consist of services directly benefitting the assessed commercial parcels. For example, the GBP BID will promote businesses within the GBP BID area, help assessed property owners attract high-paying tenants through advertising and neighborhood branding efforts and highlight the special benefits that the assessed commercial parcels are receiving through a website and district marketing and special events. These activities will specially benefit each assessed commercial parcel by encouraging business development and investment and increased commercial activity (e.g., filling vacant spaces, increased lease rates for commercial spaces). Decisions on where to shop, eat or conduct business are largely based on a perception of the place. If these economic vitality activities were not performed, it would be a deterrent to pedestrian traffic, business and commerce for the assessed commercial parcels.

### **Administration and Reserve**

The GBP BID requires a professional staff to properly manage programs, communicate with stakeholders, advocate with City departments, and provide leadership. Each parcel will specially benefit from the GBP BID executive staff that will ensure that the GBP BID activities are provided and deployed to assessed parcels and will provide leadership to represent the community with one clear voice.

### **Special Benefit Conclusion**

Based on the special benefits each assessed parcel receives from the GBP BID activities, each of the proposed activities provides special benefits to applicable real property within the district and that each parcel's assessment is in direct relationship to and no greater than the special benefits received. All parcels within the GBP BID will specially benefit from the Clean, Safe and Beautiful activities, and all commercial parcels specially benefit from the Economic Vitality activities.

The special benefit to parcels from the proposed GBP BID activities and improvements described in this report are equal to the total amount of the proposed assessment. Each individual assessed parcel's assessment is in proportion to the special benefit it receives from the GBP BID activities.

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<sup>10</sup> "Benefits of Sidewalks", Iowa Healthiest State Initiative, November 1, 2017

## **General Benefit Analysis**

As required by the State Constitution, Article XIID Section 4(a), the general benefits of an assessment district must be quantified and separated out so that the cost of the activities that are attributed to general benefit are deducted from the cost assessed against each specially benefitted parcel. General benefits are benefits from the GBP BID activities and improvements that are not special in nature, are not "particular and distinct" and are not over and above the benefits that other parcels in the district or the general public receives. This analysis will evaluate and determine the level of general benefits that (1) parcels inside of the GBP BID, (2) parcels outside of the GBP BID, and (3) the public at large may receive.

### **General Benefit to Parcels Inside the GBP BID**

The GBP BID provides funds for activities and services that are designed and created to provide special benefits to each individually assessed parcel within the GBP BID. The Clean, Safe and Beautiful activities are provided to the sidewalks and public rights-of-way in front of each assessed parcel while the Economic Vitality activities are targeted to promote the commercial parcels within the district. The special benefits conferred on these parcels are distinct and special in nature. Any general benefits the parcels may receive are incidental to providing special benefits to the assessed parcels, and thus any cost associated to the incidental benefits are not reduced from the cost of providing special benefits to the assessed parcels.<sup>11</sup>

### **General Benefit to Parcels Outside of the GBP BID**

All the GBP BID activities and services are narrowly designed and are provided solely to each of the individual assessed parcels in the GBP BID boundary. Each of the GBP BID activities is provided to the public right-of-ways (streets, sidewalks) adjacent to all specially benefitted parcels or tenants in the GBP BID. None of the surrounding parcels will directly receive any of the GBP BID activities. "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"<sup>12</sup>. Any benefits parcels outside the GBP BID may receive are incidental to providing special benefits to the assessed parcels, and thus any cost associated to the incidental benefits are not reduced from the cost of providing special benefits to the assessed parcels.

### **General Benefit to the Public At Large**

In addition to general benefit analysis to the parcels outside of the GBP BID boundary, there may be general benefits to the public at large, i.e., those people that are either in the GBP BID boundary and not specially benefitted from the activities, or people outside of the GBP BID boundary that may benefit from the GBP BID activities. In the case of the GBP BID, the public at large are those people that are within the GBP BID boundary that do not pay an assessment and do not specially benefit from the GBP BID activities.

To calculate the general benefit the public at large may receive, a determination is made for the percentage of each GBP BID activity budget that may benefit the general public. In this case, the Economic Vitality activities are tailored to benefit and promote each assessed commercial parcel in the district and is not intended to benefit the general public. If there are any public benefits, they are incidental and collateral to providing special benefits to the assessed commercial parcels.

<sup>11</sup> Streets and Highways Code Section 36622 (k)(2)

<sup>12</sup> Streets and Highways Code, Section 36622 (k)(2)

By contrast, the Clean, Safe and Beautiful activities do generally benefit the general public to some degree, as the general public may appreciate the enhanced level of maintenance and security as it passes through the GBPBD. To quantify this, we first determine a "relative benefit" factor for the Clean, Safe and Beautiful activities. The relative benefit factor is a unit of measure that compares the special benefit that the assessed parcels receive compared to the general benefit that the general public receives. To determine the relative benefit factor, previous studies that conducted intercept surveys in the Sacramento area were reviewed (Mack Road (2019) and Sunrise Marketplace (2019)), in addition to studies in other parts of California: San Francisco Union Square (2019), and Los Angeles (Historic Downtown (2019), Leimert Park (2014), Arts District (2019), Downtown Industrial (2015), Fashion District (2014), and Sherman Oaks (2015). *Note: The GBPBD was not able to conduct its own intercept survey due to the COVID-19 pandemic which had shelter in place orders and very low pedestrian traffic within the district.* In light of that, the above-mentioned existing surveys were used to determine the percentage of people within a district who were generally benefitted and did not engage in business activity. The surveys found that on average 2.5% of the respondents within the district boundary were not receiving any special benefits and were just passing through. Therefore, based on professional experience and the results of previous studies, it is reasonable to conclude that this relative benefit factor properly accounts for the general public in the GBPBD that is not specially benefitted. The relative benefit factor is then multiplied by the GBPBD activity's budget to determine the overall general benefit for the Clean, Safe and Beautiful activities. The following table illustrates this calculation.

	A	B	C
<b>ACTIVITY</b>	<b>Budget Amount</b>	<b>Relative Benefit Factor</b>	<b>General Benefit Allocation (A x B)</b>
Clean, Safe and Beautiful + Admin	\$355,952	2.50%	\$8,899

This analysis indicates that \$8,899 of the Clean, Safe and Beautiful activities may be attributed to general benefit to the public at large and must be raised from sources other than the special assessments.

**Total General Benefits**

Using the sum of the three measures of general benefit described above, in year one of the renewal term, \$8,899 (2.5% of the Clean, Safe and Beautiful budget, which is equal to 1.93% of the total GBPBD budget) is general in nature and will be funded from sources other than special assessments.

## SECTION F: COST ESTIMATE

### 2023 GBP BID Assessment Budget

The GBP BID's operating budget takes into consideration:

1. The improvements and activities needed to provide special benefits to each individual parcel within the GBP BID boundary (Section B),
2. The parcels that specially benefit from said improvements and activities (Section C), and
3. The costs associated with the special and general benefits conferred (Section E).

EXPENDITURES	TOTAL BUDGET	% of Budget
Clean, Safe, and Beautiful	\$325,000	70.65%
Economic Vitality	\$95,000	20.65%
Administration and Reserve	\$40,000	8.70%
<b>Total Expenditures</b>	<b>\$460,000</b>	<b>100.00%</b>
REVENUES		
Assessment Revenues	\$451,101	98.07%
Other Revenues (1)	\$8,899	1.93%
<b>Total Revenues</b>	<b>\$460,000</b>	<b>100.00%</b>

(1) Other non-assessment funding to cover the cost associated with general benefit.

#### **Budget Notations**

The services proposed for year one of the renewal term are the same services that are proposed for subsequent years. Assessments will be subject to an annual increase of up to 5% per year to address changes in the cost of providing services. The determination of annual adjustments in assessment rates will be subject to review and approval by the GBP BID Owners' Association and City Council and will be subject to the requirements of the PBID Law.

#### **Bond Issuance**

No bonds will be issued to finance improvements.

## SECTION G: APPORTIONMENT METHOD

The GBP BID services and activities will be provided uniformly throughout the district. The cost of the special benefits received from these services is apportioned in direct relationship to each parcel's use, building square footage and lot square frontage as discussed above. Each parcel is assigned a proportionate benefit unit for each building square foot for commercial parcels, and lot square foot for all parcels. For Tax-Exempt parcels, the Benefit Units for lot square footage reflects the no charge for Economic Vitality services. For Residential parcels, the Benefit Units for lot square footage reflects the 50% reduction for Clean, Safe and Beautiful services as well as the no charge for Economic Vitality services, as discussed above. The sum of the total assessable Benefit Units in the GBP BID is then divided into the assessment budget to determine the assessment rate for each benefit unit. The total number of assessable Benefit Units in the GBP BID are as follows:

As previously discussed in Section D, the GBP BID is broken down into three property use classifications and assessable Benefit Units. The table below summarizes the assessable Benefit Units for each property use classification:

Factor	Benefit Units		
	Commercial	Tax Exempt	Residential
Building Square Footage	1,462,673	0	0
Lot Square Footage	3,562,554	2,755,720	411,125

### Calculation of Assessments

Based on the property use classifications, the assessable Benefit Units plus the proposed budget, all of which are discussed above, the following table illustrates the maximum annual assessment per assessable benefit unit for per each benefit zone. Note, assessment rates are rounded off to the fourth decimal place and a parcel's assessment may vary slightly when calculated using the assessment rates below.

Property Use	Assmt Rate per Benefit Unit
Commercial - Lot SF	\$0.0723
Commercial - Building SF	\$0.0207
Tax Exempt: Lot SF	\$0.0516
Residential: Lot SF	\$0.0258

Specifically, the assessment rates are calculated as follows:

#### **All Properties:**

**Clean, Safe and Beautiful + Administration and Reserve – General Benefit = \$347,054**

100% allocated to lot square footage.

$$\text{Budget / sum of lot SF} \\ (\$347,054 / 6,729,399) = \$0.0516 \text{ per lot square foot}$$

Residential parcel's assessment rate, assessed at 50% as discussed above =  
\$0.0258 (\$0.0516 / 2)

**Commercial Properties Only:**

**Economic Vitality + Administration and Reserve = \$104,048**

100% of budget is allocated to commercial lot + building square footage.

Budget / sum of commercial lot + building square feet  
\$104,048 / 5,025,227 = \$ 0.0207 per square foot of commercial lot + building

The total commercial lot square footage assessment rate for all GBP BID services =  
\$0.0723 (\$0.0516 + 0.0207)

The total commercial parcel assessment is calculated as follows:

\$0.0516 per lot SF for Clean, Safe and Beautiful +  
\$0.0207 per lot SF for Economic Vitality +  
\$0.0207 per building SF for Economic Vitality

**Sample Parcel Assessment**

The assessment for a Commercial parcel with 2,000 building square feet, and 4,000 lot square feet is calculated as follows:

Bldg square footage x the assessment rate (2,000 x \$0.0207) =	\$ 41.48
Lot square footage x the assessment rate (4,000 x \$0.0723) =	<u>\$ 289.04</u>
Initial annual parcel assessment	\$ 330.52

The assessment for a Tax Exempt parcel with and 4,000 lot square feet is calculated as follows:

Lot square footage x the assessment rate (4,000 x \$0.0516) =	<u>\$ 206.40</u>
Initial annual parcel assessment	\$ 206.40

The assessment for a Residential parcel with 4,000 lot square feet is calculated as follows:

Lot square footage x the assessment rate (4,000 x \$0.0258) =	<u>\$ 103.04</u>
Initial annual parcel assessment	\$ 103.04

**Maximum Annual Assessment Adjustments**

Assessments will be subject to an annual increase of up to 5% per year to address changes in the cost of providing services. The determination of annual adjustments in assessment rates will be subject to review and approval by the GBP BID Owners' Association and City Council and will be subject to the requirements of the PBID Law.

The cost of providing programs and services may vary depending on the market cost for those programs and services. Expenditures may require adjustment up or down to continue the intended level of programs and services. The Owner's Association shall have the right to propose reallocation up to 10% by line item of budget allocation within the budgeted categories. Any change will be approved by the Owners' Association Board of Directors and submitted to the City

of Sacramento within its annual planning report pursuant to Section 36650 of the California Streets and Highways Code. The overall budget shall remain consistent with this Management District Plan. Each assessed parcel pays for 100% of the special benefit received based on the level of benefit received.

### ***Future Development***

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As a result of continued development, the GBP BID may experience the addition or subtraction of assessable footage for parcels included and assessed within the GBP BID boundaries. The modification of parcel improvements assessed within the GBP BID may then change upwards or downwards the amount of total footage assessment for these parcels, pursuant to Government Code 53750(h)(3), and such change will be prorated to the date the parcel receives the temporary and/or permanent certificate of occupancy.