

2019-2028

ATTACHMENT 2



DOWNTOWN POMONA PROPERTY AND BUSINESS IMPROVEMENT DISTRICT

MANAGEMENT DISTRICT PLAN
AND ENGINEER'S REPORT

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

April 27, 2018

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I. OVERVIEW

The renewed Downtown Pomona Property and Business Improvement District (DPPBID) is a property-based benefit assessment district whose main goal is to provide improvements and activities which constitute and convey a special benefit to assessed parcels. As required by state law, property owners have created this Management District Plan (Plan) to renew the DPPBID.

Location: The DPPBID generally includes parcels in the downtown area of the City of Pomona, as shown on the map in Section IV.

Purpose: The purpose of the DPPBID is to provide activities and improvements which constitute and convey a special benefit to assessed parcels. The DPPBID will provide security; street improvements and maintenance; marketing, promotions, and special events; and related administration directly and only to assessed parcels within its boundaries.

Budget: The DPPBID annual assessment budget for the initial year of its ten (10) years year operation is anticipated to be \$1,009,643.10. The annual budget may be subject to an increase in assessment rates of no more than two percent (2%) per year. The assessment funds will be supplemented by non-assessment funds (such as grants and event income), so that the total budget for the initial year is estimated at \$1,052,983.55.

Cost: The assessment rate (cost to the parcel owner) is based on parcel type, parcel square footage, parcel front footage, and building square footage. The initial annual rate to each parcel is shown in the table below. Assessment rates may be subject to an increase of no more than two percent (2%) per year.

Initial Parcel Assessment Rates			
Parcel Type	Parcel Size (sq. ft.)	Parcel Frontage (ln. ft.)	Building Size (sq. ft.)
Commercial	\$0.061900	\$17.120	\$0.19300
Parks	\$0.049520	\$13.696	\$0.15440
Private Tax-Exempt	\$0.003095	\$0.856	\$0.00965

Renewal: DPPBID renewal requires submittal of petitions from property owners representing more than fifty percent (50%) of the total assessment. Proposition 218 requires a ballot vote in which more than fifty percent (50%) of the ballots received, weighted by assessment, be in support of the DPPBID.

Duration: The DPPBID will have a ten (10) year life, beginning January 1, 2019 through December 31, 2028. Near the end of the term, the petition, ballot, and City Council hearing process must be repeated for the DPPBID to be renewed.

Management: The Downtown Pomona Owners Association (DPOA) will continue to serve as the Owners' Association for the DPPBID.

II. BACKGROUND

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

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

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

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

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

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

The “Property and Business Improvement Business District Law of 1994” is provided in Appendix 2 of this document.

III. ACCOMPLISHMENTS & GOALS

Security: Since the creation of the DPPBID almost \$4 million has been spent on downtown police and security by the DPOA. Security and safety issues are applied with an element of common sense that provides a level of comfort to City Officials and Police, while creating a pleasant experience for the general public.

On-going and future projects:

- Seven days a week and 24 hours a day, the DPPBID is patrolled by private security or two dedicated Pomona Police Officers. This has helped to significantly reduce crime and create a safe-friendly atmosphere for residents, businesses and visitors.
- DPPBID police and private security can be contacted directly via cell phone, allowing merchants and residents to call for assistance when necessary.
- Private security patrols the DPPBID by car, foot, bike, and Segway making them more visible to the public eye and further improving relationships between security and DPPBID residents and visitors.
- State of the art cameras and recording devices are installed and running throughout the DPPBID. These systems can be viewed and controlled remotely, through computers or smart phones. This allows the Police Department to have access to the cameras 24 hours a day from anywhere.
- DPOA plans to install more surveillance cameras this year, covering a greater area of the DPPBID.
- DPOA is recording graffiti incidents for identification by police and school officials. Rewards will be given for information leading to the arrest and conviction of taggers.
- DPOA has partnered with the Vehicle Parking District to provide additional security in the DPPBID parking lots via surveillance cameras.
- The DPOA partners with the Mission Promenade HOA to provide private security to the complex on busy nights of the week.

Maintenance: The Joint Operations committee oversees maintenance operations. The DPOA has four full time maintenance persons to perform power washing, trash clean up, weeding and other maintenance duties. The DPOA has implemented a comprehensive power washing program to clean all sidewalks and plazas in the DPPBID. Three GEM electric vehicles and additional state of the art machinery was purchased to facilitate this program and is compliant with SWPPP storm water prevention requirements. The DPOA purchased a sweeper truck to help clean parking lots faster and with greater efficiency.

- The old leaf blowers were replaced with environmentally friendly quiet leaf blowers. The maintenance team can quickly clean up sidewalks and street debris while reducing exhaust emissions.
- DPOA has contracted with the City's VPD Commission to provide sweeping services for DPPBID parking lots.
- The DPOA has contracted with the Public Works department to empty all trash cans in the DPPBID on a regularly scheduled basis.
- The DPOA was contracted to clean & service the four Millard Sheets Fountains located in the DPPBID.
- Worked with the Public Works department to remove all pay phones in the DPPBID.

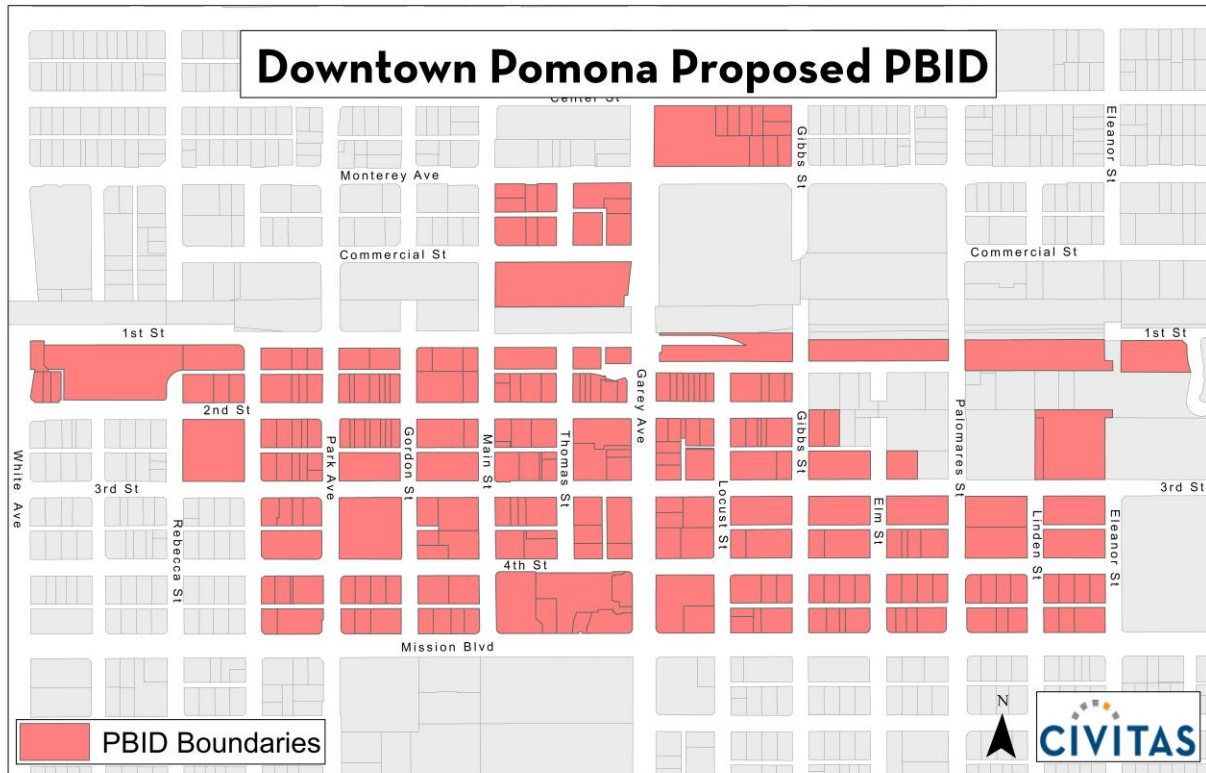
- A graffiti film program is now in place. The maintenance team installs and/or replaces graffiti film as needed for etched windows, at cost. This service minimizes the merchant's cost of replacing expensive glass.
- DPOA's bucket truck is being used to safely lift personnel into the air to perform work such as banner installment or graffiti removal.
- Light poles and bollards repainted.
- The 'arches' have been repainted.
- Plans to install more trash cans.
- Replanting and irrigation repair of Historic 2nd Street planters.
- Plans to install more benches, bike racks, directional signage, planters, kiosks and information centers.
- Improving night lighting throughout the DPPBID.
- Monitoring and assistance in keeping all trash bin areas in the DPPBID clean, secure and orderly.
- Additional pocket parks are being installed throughout the DPPBID to make the area more pedestrian friendly. Each 'park' houses a bench, bike rack, planters and trash can.
- Seventeen Pet Stations have been installed throughout the DPPBID.

Marketing: Through multiple marketing efforts, the DPPBID is now host to over 1 million visitors a year.

- The trolley bus, "Charlie", was purchased so locals and visitors can explore the heart of the City and experience the best shopping, arts, and entertainment.
- DPOA continues to organize and sponsor the Pomona Christmas Parade, Farmers Market, Art Walk, the Antique Street Collector's Faire, and the Chalk Art Festival. These events draw thousands of people to the DPPBID, many first time visitors.
- Working with scout location companies and the film industry to market Downtown Pomona as a great place to film movies and shoot commercials.
- DPOA continues to help promote the area as a bike friendly community.
- DPOA and the City of Pomona have worked together, in the past, to create a Downtown banner program and while City funds are no longer available (redevelopment), the DPOA has continued with the banner program.
- The DPOA promotes the DPPBID in as many internet media avenues as possible such as Facebook, YouTube, and Twitter and Instagram accounts.
- DPOA's office serves as an information center and art gallery for all DPPBID visitors.
- The website, www.downtownpomona.org has been upgraded with a new and fresh look. The website is receiving over 3 million hits a year.
- Production and distribution of promotional postcards for Antique Row, Arts Colony, and 2nd Saturday.

IV. BOUNDARIES

The service area includes approximately 277 assessed parcels with 112 property owners. The DPPBID boundary is illustrated by the map below. A larger map is provided in Appendix 5 or is available on request by calling (916) 437-4300 or (800) 999-7781.



V. SERVICE PLAN & BUDGET

A. Improvements and Activities

The DPPBID will provide supplemental improvements and activities that are above and beyond those provided by the City and other government agencies. None of the services to be provided by the DPPBID are provided by the City or other government agencies. The improvements and activities will be provided directly and only to assessed parcels; they will not be provided to parcels that are not assessed. Each and every service is unique to the DPPBID, thus the benefits provided are particular and distinct to each assessed parcel.

1. Security

The security program will be provided directly to the assessed parcels throughout the DPPBID. The goal of the program is to increase the usability of assessed parcels and address issues which discourage property owners, tenant, and customers from visiting assessed parcels, ultimately constituting and providing unique, special benefits to assessed parcels.

2. Street Improvements & Maintenance

The street improvements and maintenance program will be provided directly to the assessed parcels throughout the DPPBID. The goal of the program is to create and maintain a clean, inviting, usable district for the special benefit of the assessed parcels. The distinct street improvements and maintenance activities to be provided constitute and create special benefits to assessed parcels. Activities and improvements include, but are not limited to: trash pickup; street, sidewalk, ally and gutter cleaning; graffiti removal; and installation of pocket parks, benches, bike racks, and sidewalk trash cans.

3. Marketing, Promotions, & Special Events

The DPPBID will have a unified marketing, promotions, and special events program that will collaborate with DPPBID businesses. It is the intent of this program to allow the public to view the area as a single destination with a rich collection of attractions, events and services. These programs will include marketing and promotions. Goals of this program include increased customer traffic and sales. DPOA will work to promote the DPPBID, which may include the use of pole banners, and wayfinding signage; promotional materials including visitors' guides (general or specific to arts, antiques, entertainment, restaurants, retail, services, and education), press releases, e-newsletters, e-calendars, a district website; marketing research; special events; district-wide Wi-Fi; and other similar projects. Marketing, promotion, and special events services will only be provided to individual assessable parcels within the DPPBID boundaries.

4. Administration

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

5. Contingency/Reserve

The budget includes a contingency line item to account for changes in data, uncollected assessments, higher than expected program costs, and other unforeseeable issues. If there are contingency funds collected, they may be held in a reserve fund or utilized for other program, administration or renewal costs at the discretion of DPOA. Policies relating to contributions to

the reserve fund, the target amount of the reserve fund, and expenditure of monies from the reserve fund shall be set by the DPOA Board of Directors. The reserve fund may be used for the costs of renewing the DPPBID.

B. Annual Budget

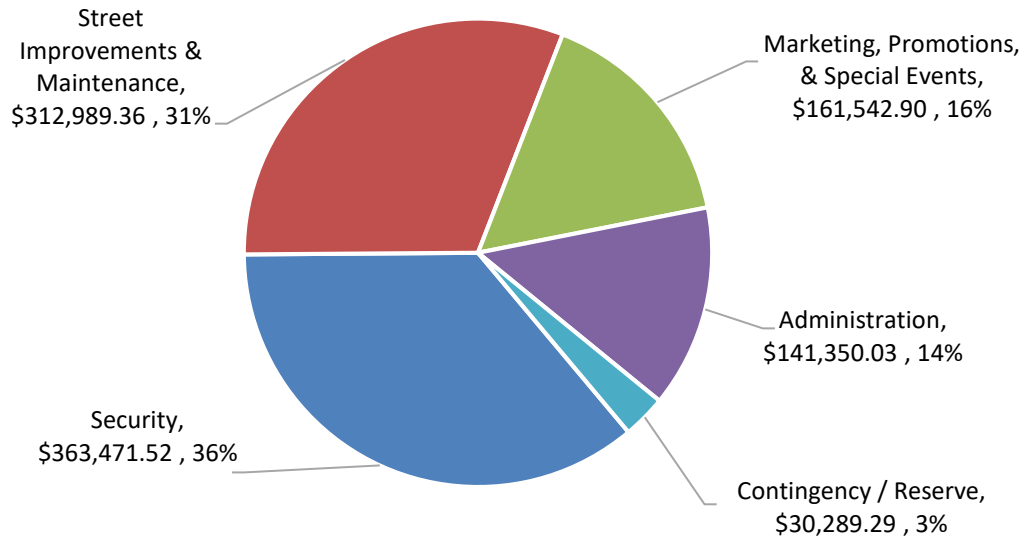
A projected ten (10) year budget for the DPPBID is provided below. The overall budget shall remain consistent with this Plan. In the event of a legal challenge, assessment funds may be used to defend the DPPBID. The annual budget is based on the following assumptions and guidelines:

1. The cost of providing improvements and activities may vary depending upon the market cost for those improvements and activities. Expenditures may require adjustment up or down to continue the intended level of improvements and activities. The DPOA shall annually have the ability to re-allocate up to fifteen percent (15%) of the budget allocation by line item within the budgeted categories. Any change will be approved by the DPOA and submitted with the Annual Report.
2. Funds not spent in any given year may be rolled over to the next year.
3. The assessment rate may be subject to annual increases that will not exceed two percent (2%) per year. Increases will be determined by the DPOA and will vary each year. The projections below illustrate the maximum annual two percent (2%) increase for all budget items.
4. Each budget category includes all costs related to provide that service, in accordance with Generally Accepted Accounting Procedures (GAAP). For example, the security budget includes the cost of staff time dedicated to overseeing and implementing the security program. Staff time dedicated purely to administrative tasks is allocated to the administration portion of the budget. The costs of an individual staff member may be allocated to multiple budget categories, as appropriate in accordance with GAAP. The staffing levels necessary to provide the DPPBID services will be determined by the DPOA Board on an as-needed basis.

C. Service Budget

The total improvement and activity budget for 2019 that is funded by property assessments is \$1,009,643.10. In addition to the assessment revenue, the programs will be supplemented by non-assessment funds. The total of non-assessment funds, and the determination of special and general benefit, is included in the Engineer's Report. The total of assessment and non-assessment funds is provided in and Appendix 4. Below is an illustration of the estimated total budget allocations for each budget category for the ten (10) year life of the DPPBID. The allocation of the assessment funds is governed by Section E below. Non-assessment funds may be shifted between budget categories as needed by the DPOA Board.

Initial Year Assessment Budget - \$1,009,643.10



D. Annual Maximum Budget

The budget below assumes the maximum annual increase of two percent (2%) is enacted and that there are no changes to the categorical budget allocations.

Year	Security	Street Improvements & Maintenance	Marketing, Promotions, & Special Events	Administration	Contingency / Reserve	Total
2019	\$363,471.52	\$312,989.36	\$161,542.90	\$141,350.03	\$30,289.29	\$1,009,643.10
2020	\$370,740.95	\$319,249.15	\$164,773.76	\$144,177.03	\$30,895.08	\$1,029,835.97
2021	\$378,155.77	\$325,634.13	\$168,069.23	\$147,060.57	\$31,512.98	\$1,050,432.68
2022	\$385,718.88	\$332,146.81	\$171,430.62	\$150,001.78	\$32,143.24	\$1,071,441.33
2023	\$393,433.26	\$338,789.75	\$174,859.23	\$153,001.82	\$32,786.10	\$1,092,870.16
2024	\$401,301.93	\$345,565.54	\$178,356.41	\$156,061.85	\$33,441.82	\$1,114,727.55
2025	\$409,327.97	\$352,476.85	\$181,923.54	\$159,183.09	\$34,110.66	\$1,137,022.11
2026	\$417,514.53	\$359,526.39	\$185,562.01	\$162,366.75	\$34,792.87	\$1,159,762.55
2027	\$425,864.82	\$366,716.92	\$189,273.25	\$165,614.09	\$35,488.73	\$1,182,957.81
2028	\$434,382.11	\$374,051.26	\$193,058.72	\$168,926.37	\$36,198.51	\$1,206,616.97
Total	\$3,979,911.74	\$3,427,146.16	\$1,768,849.67	\$1,547,743.38	\$331,659.28	\$11,055,310.23

VI. CITY SERVICES

A. City Base Levels of Service Policy

Throughout the process of renewing the DPPBID, stakeholders have voiced concerns that the City of Pomona maintains existing services at verifiable “baseline” service levels. A formal base level of service policy ensures that existing City services are enhanced, not replaced, by new DPPBID services.

B. City Council Resolution

If the property and business owners in Downtown Pomona request that the Pomona City Council adopt a resolution committing the City to establish and maintain base levels of service within the DPPBID, the City may consider such adopting such a resolution. The policy states that “basic service levels” provided to the area must be paid for by the general City revenues, and not subsidized by revenue which the DPPBID generates for enhanced and supplemented levels of service.

The policy allows for adjustments in the “basic service levels” commensurate with changes in the City’s overall financial condition. City wide service reductions can trigger a proportionate reduction in base levels of service within the DPPBID.

VII. GOVERNANCE

A. Owners' Association

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

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

B. Brown Act & Public Records Act Compliance

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

C. Annual Report

The DPOA shall present an annual report at the end of each year of operation to the City Council pursuant to Streets and Highways Code §36650 (see Appendix 2). The annual report is a prospective report for the upcoming year and must include:

1. Any proposed changes in the boundaries of the DPPBID or in any benefit zones or classification of property within the district;
2. The improvements, maintenance, and activities to be provided for that fiscal year;
3. The estimated cost of providing the improvements, maintenance, and activities to be provided for that fiscal year;
4. The method and basis of levying the assessment in sufficient detail to allow each real property owner to estimate the amount of the assessment to be levied against his or her property for that fiscal year;
5. The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year; and
6. The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this Plan.

VIII. ENGINEER'S REPORT

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

The Engineer determined the total cost of the improvements and activities, quantified the general benefit accruing to the public-at-large and non-assessed parcels adjacent to and within the DPPBID, and separated that amount from the special benefit accruing to the assessed parcels. Then, the Engineer determined the proportional special benefit derived by each parcel and allocated the special benefit value of the improvements and activities accordingly. The Engineer's determinations and detailed calculations are summarized in this report.

A. Separation of General and Special Benefits

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

1. General Benefits

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

The California Constitution mandates that "only special benefits are assessable, and an agency shall separate the general benefits from the special benefits."⁶ "Generally, this separation and quantification of general and special benefits must be accomplished by apportioning the cost of a service or improvement between the two and assessing property owners only for the portion of the cost representing special benefits."⁷ The first step that must be undertaken to separate general and special benefits provided by the DPPBID's activities and improvements is to identify and quantify the general benefits. There are two bodies who can receive general benefits: the public-at-large within the DPPBID, and non-assessed parcels surrounding the DPPBID.

¹ Cal. Const., art. XIII D, §4(a)

² Cal. Const., art. XIII D, §4(a)

³ Id., §2(i)

⁴ Cal. Const., art. XIII D §2(i)

⁵ Cal. Const., art. XIII D, §4(a)

⁶ Cal. Const., art. XIII D §4(a)

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

General Benefit to the Public-at-Large

Although the activities and improvements are narrowly designed and carefully implemented to specially benefit the assessed parcels, and only provided directly to assessed parcels, they will generate a general benefit to the public-at-large within the DPPBID. State law indicates that “Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed.”⁸ However, “the mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits.”⁹ Further, “the value of any incidental or collateral effects that arise from the improvements, maintenance or activities of a property-based district and that benefit property or persons not assessed shall not be deducted from the entirety of the cost of any special benefit or affect the proportionate special benefit derived by each identified parcel.”¹⁰ Thus, although there may be some incidental benefit to persons engaged in business on the assessed parcels, that incidental benefit is not considered general benefit because it is inherently produced by activities and improvements that provide special benefits to the assessed parcels. There is, however, a general benefit to persons not engaged in business on the assessed parcels.

Intercept Survey

To quantify general benefit to the public-at-large, an Intercept Survey was undertaken. A report summarizing the Intercept Survey is attached as Appendix 6. The Intercept Survey asked pedestrians in the DPPBID a series of questions designed to determine their link to parcels and the relative general benefit to the public-at-large. The survey was based on the various parties’ expertise and a review of surveys conducted in similar DPPBID.

To obtain a representative sample, the survey was conducted throughout the DPPBID at several different times of day. A detailed description of survey dates and times are included in Appendix 6. Farrand Research supervised the survey collection and analyzed and quantified the results. Farrand Research’s report, including summary survey results, is provided in Appendix 6.

The Intercept Survey asked respondents two primary questions that pertain to general benefit. The questions were designed to capture information on whether or not respondents were in the DPPBID to conduct business on assessed parcels. The primary purpose of the DPPBID is to increase commerce via increased pedestrian traffic, by making the DPPBID safer, cleaner, and more inviting. The programs also benefit residents, who enjoy the safer, cleaner and more inviting environment. Some survey respondents were residents (21%) and indicated those programs were important to them. Programs like security; street improvements and maintenance; marketing, promotions, and special events; directly relate to this purpose as they attract pedestrians, increase pedestrian and resident safety, and create a more inviting environment for pedestrians, visitors and residents.

Those respondents in the DPPBID who were doing business on the assessed parcels and have a purpose directly related to commerce are considered representative of special benefit, because the DPPBID’s services are ultimately intended to increase pedestrian traffic and commerce on the assessed parcels. Those respondents within the DPPBID who were not engaging in business on the

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

⁹ Ibid

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

assessed parcels, are considered representative of general benefit because they are within the DPPBID and enjoying the cleaner, safer DPPBID, but do not have a connection to the assessed parcels.

According to the attached Intercept Survey report attached in Appendix 6, one percent (1%) of respondents indicated they would not engage in any commercial activity on DPPBID parcels. The estimated one percent (1%) of traffic passing through does not have any connection to the assessed parcels, and therefore does not represent a special benefit to the assessed parcels. The one percent (1%) will, however, receive a derivative and indirect general benefit as a result of the activities and improvements being provided in the DPPBID. Therefore, it is estimated that one percent (1%) of the benefit created by the DPPBID's services is general benefit provided to the public-at-large. To ensure that the assessment dollars do not fund general benefits to the public-at-large, that portion of the cost of activities and improvements will be paid for with funds not obtained through assessments. Using the one percent (1%) figure, based on the initial year activity and improvement budget, the value of this general benefit to the public-at-large is \$10,529.84(\$1,052,983.55*0.01).

General Benefit to Non-Assessed Parcels

Although they are only provided directly to the assessed parcels, the DPPBID's activities and improvements may also confer general benefits upon non-assessed parcels surrounding the DPPBID. One study examining property values in PBID areas found "no evidence of spill-over impacts (either good or bad) on commercial properties located just outside the BID's boundaries;"¹¹ however, the California Court of Appeals has stated that "services specifically intended for assessed parcels concomitantly confer collateral general benefits to surrounding properties."¹² It is reasonable to conclude that activities and improvements within the DPPBID will have an incidental impact on non-assessed parcels surrounding the DPPBID boundaries. Although the legislature has indicated that "the value of any incidental or collateral effects that arise from the improvements, maintenance, or activities of a property-based district and that benefit property or persons not assessed shall *not* be deducted from the entirety of the cost of any special benefit,"¹³ the California Court of Appeals has noted that "the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement...or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement."¹⁴ Those derivative and indirect impacts are considered general benefits and will be quantified and separated.

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

The total DPPBID activity and improvement budget for the first year is \$1,052,983.55. After reducing the activity and improvement budget by the general benefit to the public-at-large (\$10,529.84), the remaining benefit to parcels is \$1,042,453.71. This benefit has been distributed to both assessed and non-assessed parcels using the following methodology. The general benefit to the public-at-large has

¹¹ Furman Center for Real Estate & Urban Policy; The Impact of Business Improvement Districts on Property Values: Evidence from New York City (2007) p. 4

¹² Beutz v. Riverside (2010) 184 Cal.App.4th 1516

¹³ Streets and Highways Code section 36622(k)(2)

¹⁴ Tiburon v. Bonander (2009) 180 Cal.App.4th 1057, 1077

been proportionally allocated to the DPPBID's activity and improvement categories as shown in the following table.

Category	Benefit to Parcels	Benefit to Public-at-Large	Total
Security	\$374,871.30	\$3,786.58	\$378,657.88
Street Improvements & Maintenance	\$324,769.13	\$3,280.50	\$328,049.63
Marketing, Promotions, & Special Events	\$165,596.16	\$1,672.69	\$167,268.84
Administration; Contingency/Reserve	\$177,217.12	\$1,790.07	\$179,007.20
TOTAL	\$1,042,453.71	\$10,529.84	\$1,052,983.55

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

Benefit Factors

All parcels within and adjacent to the DPPBID have been assigned a benefit factor to mathematically represent the proportional special and general benefit and quantify the value of each. The determination of benefit factors for each type of activity follows.

Improvements

The improvements to be provided by the DPPBID provide two types of special benefits:

Improvement – The primary special benefit provided by the DPPBID's improvements is the improvements themselves, which are available to tenants and customers of assessed parcels.

Proximity – The DPPBID's improvements also provide the special benefit of being in proximity to a parcel that is benefitting from an improvement, as parcels will enjoy the spillover benefits of neighboring parcels utilizing the improvements.

The majority of the benefit is the improvements themselves; proximity is a lesser benefit. It is this Engineer's estimation that eighty-five percent (85%) of the special benefit from the DPPBID's improvements is the improvement, while the presence and proximity special benefits each account for fifteen percent (15%) of the special benefit. Assessed parcels will receive both benefits; non-assessed parcels within and adjacent to the DPPBID will not be directly improved, and therefore only receive the general benefit of proximity.

Tangible Activities

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

Service – The primary special benefit provided by the DPPBID's physical activities is the actual service.

Presence – The DPPBID's physical activities also provide the special benefit of an individual's presence on the assessed parcel as the activities are provided, which can have a deterrent effect

and creates a positive impression that the area is well-maintained and safe. The “Disneyland effect” is the benefit the parcels receive from the observation that parcels are being maintained. There are studies which link the perception of cleanliness to a perception of increased security.

Proximity – The DPPBID’s physical activities also provide the special benefit of being in proximity to a cleaner, safer parcel. Neighboring parcels enjoy the spillover benefits of being adjacent to increased safety and cleanliness.

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

Intangible Activities

Some of the DPPBID’s activities, such as marketing, are distinct in that they are not provided to a targeted area within the DPPBID, rather they are provided via Internet, radio, and other forms of media and targeted at an audience outside the DPPBID in an effort to bring the audience into the DPPBID. These activities provide two types of special benefits:

Direct Exposure – The primary special benefit provided by the DPPBID’s intangible activities is exposure. The intangible activities increase awareness of the DPPBID as a commercial and business destination and lead to increased patronage.

Incidental Exposure – The DPPBID’s intangible activities will also have a secondary special benefit of incidental exposure, such as word-of-mouth exposure, that results from the direct exposure and increases awareness of the DPPBID as a commercial and business destination.

The majority of the benefit from these activities is the direct exposure; the incidental exposure is a lesser benefit. It is this Engineer’s estimation that ninety percent (90%) of the special benefit from the intangible activities is direct exposure, while ten percent (10%) is incidental exposure. Assessed parcels will receive both as special benefits; non-assessed parcels within and adjacent to the DPPBID will not be directly marketed and therefore only receive the general benefit of incidental exposure.

Factors Determined

Based on the foregoing analysis, all assessed parcels within the DPPBID specially benefit from the DPPBID’s activities and improvements, and have been assigned a benefit factor of 1.0. Parcels that are not assessed have been assigned benefit factors based on the portion of the benefit they will receive, as described above. The non-assessed parcels will benefit from 12.5% of the tangible activities and 10% of the intangible activities; therefore they have been assigned benefit factors of 0.125 and 0.10, respectively. The streets improvements and maintenance budget category contains both improvements and tangible activities; out of an abundance of caution, the Engineer used the higher 0.15 benefit factor to quantify the general benefit.

Non-Assessed Benefit Characteristics

There is one type of parcel that is not assessed; those immediately adjacent to and accessible from the DPPBID. There are no parcels within the DPPBID that are not assessed. Adjacent parcels are those that are immediately adjacent to or directly across the street from specially benefitted parcels, and

accessible from specially benefitted parcels. Because the parcels are not surrounded by serviced parcels, a long, shallow parcel with the same square footage as a deep, narrow parcel will receive a different level of general benefit. Likewise, two parcels with the same depth but a different width adjacent to serviced parcels will benefit differently. To account for this difference, it is appropriate that parcel linear frontage be used to measure the general benefit the adjacent parcels receive.

Calculations

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

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

Security

The security budget, minus the amount of general benefit to the public-at-large, is \$374,871.30. The calculations below determine the amount of general benefit to non-assessed parcels adjacent to the DPPBID. The security budget category contains tangible activities; the Engineer used the 0.125 benefit factor to quantify the general benefit.

Parcel Type	Linear Frontage	Benefit Factor	Benefit Units	Benefit Percent	Remaining Budget	
Inside	42,633	1.000	42,633.00	96.959%	\$374,871.30	\$363,471.52
Adjacent	10,697	0.125	1,337.13	3.041%	\$374,871.30	\$11,399.78

Therefore, the allocation of the security budget is as follows:

General Benefit – Public-At-Large	\$3,786.58
General Benefit – Adjacent Parcels	\$11,399.78
Special Benefit	\$363,471.52
Total	\$378,657.88

Street Improvements & Maintenance

The street improvements and maintenance budget, minus the amount of general benefit to the public-at-large, is \$324,769.13. The calculations below determine the amount of general benefit to non-assessed parcels adjacent to the DPPBID. The street improvements and maintenance budget category contains both tangible activities and improvements; out of an abundance of caution, the Engineer used the higher 0.15 benefit factor to quantify the general benefit.

Parcel Type	Linear Frontage	Benefit Factor	Benefit Units	Benefit Percent	Remaining Budget	
Inside	42,633	1.000	42,633.00	96.373%	\$324,769.13	\$312,989.36
Adjacent	10,697	0.150	1,604.55	3.627%	\$324,769.13	\$11,779.77

Therefore, the allocation of the street improvements and maintenance budget is as follows:

General Benefit – Public-At-Large	\$3,280.50
General Benefit – Adjacent Parcels	\$11,779.77
Special Benefit	\$312,989.36
Total	\$328,049.63

Marketing, Promotions, & Special Events

The marketing, promotions, and special events budget, minus the amount of general benefit to the public-at-large, is \$165,596.16. The calculations below determine the amount of general benefit to non-assessed parcels adjacent to the DPPBID. The marketing, promotions, and special events budget category contains intangible activities; the Engineer used the 0.10 benefit factor to quantify the general benefit.

Parcel Type	Linear Frontage	Benefit Factor	Benefit Units	Benefit Percent	Remaining Budget	
Inside	42,633	1.000	42,633.00	97.522%	\$165,596.16	\$161,542.90
Adjacent	10,697	0.100	1,069.70	2.448%	\$165,596.16	\$4,053.26

Therefore, the allocation of the marketing, promotions, and special events budget is as follows:

General Benefit – Public-At-Large	\$1,672.69
General Benefit – Adjacent Parcels	\$4,053.26
Special Benefit	\$161,542.90
Total	\$167,268.85

Administration; Contingency / Reserve

The administration and contingency / reserve budget lines items relate to the activities and improvements provided. These costs have been allocated proportionally based on the special and general benefit provided by each category.

	Special Benefit to Parcels	General Benefit to Parcels
Security	\$363,471.52	\$11,399.78
Street Improvements & Maintenance	\$312,989.36	\$11,779.77
Marketing, Promotions, & Special Events	\$161,542.90	\$4,053.26
Activity Totals	\$838,003.78	\$27,232.81
Percent	96.853%	3.147%
Administration; Contingency / Reserve	\$171,639.32	\$5,577.80
Total Parcel Benefits	\$1,009,643.10	\$32,810.61

iv. Total Benefits

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

	Special	Parcel General	Public	Total
Security	\$363,471.52	\$11,399.78	\$3,786.58	\$378,657.88
Street Improvements & Maintenance	\$312,989.36	\$11,779.77	\$3,280.50	\$328,049.63
Marketing, Promotions, & Special Events	\$161,542.90	\$4,053.26	\$1,672.69	\$167,268.85
Administration; Contingency / Reserve	\$171,639.32	\$5,577.80	\$1,790.07	\$179,007.19
Total	\$1,009,643.10	\$32,810.61	\$10,529.84	\$1,052,983.55

c. Non-Assessment Funding

The programs funded by the DPPBID receive additional non-assessment funding in the form of grants, corporate sponsorships, event income, and other miscellaneous funds. These funding sources are anticipated to equal or exceed the amount of general benefit conferred annually by the DPPBID's activities and improvements, \$43,340.45. These non-assessment funds will be used to pay for the general benefit provided by the DPPBID's activities and improvements, ensuring that parcel assessments will only be used to provide special benefits and "any additional costs of providing general benefits [are] not included in the amounts assessed."¹⁵

2. Special Benefit

The activities and improvements to be provided by the DPPBID constitute and convey special benefits directly to the assessed parcels. Assessment law requires that "the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public

¹⁵ Streets and Highways Code section 36632(a)

improvement, or the cost of the property related service being provided.”¹⁶ Further, “no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”¹⁷ 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.”¹⁸

To determine the total special benefit value to be conveyed to the assessed parcels, we deduct the general benefit value (\$43,340.45) from the total value of the activities and improvements (\$1,052,983.55). The remaining \$1,009,643.10 is considered the special benefit to assessed parcels (the “Total Assessment”). The Total Assessment represents the total value of the special benefit to be provided by the activities and improvements. The Total Assessment has been proportionally divided among the assessed parcels so that no assessment exceeds the reasonable cost of the proportional special benefit conferred on a parcel. The assessment rate has been designed to ensure that “properties that receive the same proportionate special benefit pay the same assessment.”¹⁹

Service Provided	Total Benefit Value	General Benefit Value to Public	Benefit Value to Parcels (Special & General)	Special Benefit to Assessed Parcels
Security	\$378,657.88	\$3,786.58	\$374,871.30	\$363,471.52
Street Improvements & Maintenance	\$328,049.63	\$3,280.50	\$324,769.13	\$312,989.36
Marketing, Promotions, & Special Events	\$167,268.85	\$1,672.69	\$165,596.16	\$161,542.90
Administration	\$147,417.69	\$1,474.18	\$145,943.51	\$141,350.03
Contingency/Reserve	\$31,589.50	\$315.89	\$31,273.61	\$30,289.29
TOTAL	\$1,052,983.55	\$10,529.84	\$1,042,453.71	\$1,009,643.10

B. Assessment Methodology

1. Base Formula

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

Determination of Assessment Rates

“Because not all parcels in the district are identical in size...some will receive more special benefit than others.”²⁰ Each of the variables used relates directly to the service level and special benefit provided to each parcel. Parcel square footage is the size of the parcel, measured in square feet. Parcel front footage is the length of the parcel fronting a public street, measured in linear feet. The parcel

¹⁶ Cal. Const., art XIII D §4(a)

¹⁷ *Ibid*

¹⁸ Streets and Highways Code section 36615.5

¹⁹ *Tiburon v. Bonander* (2009) 180 Cal.App.4th 1057

²⁰ *Dahms v. Downtown Pomona* (2009) 174 Cal.App.4th 708

front footage assessment is only applied to the side of a parcel where the public accesses the parcel. Size is an appropriate measure of proportional special benefit because it relates directly to the quantity of services provided to the parcel, the highest and best use of a parcel, and reflects the long-term value implications of the DPPBID. The larger a parcel, the more services and benefit the parcel will receive.

Because not all parcels in the DPPBID are identical in use, some will receive more special benefit than others. For example, a park parcel will benefit to a lesser degree than a commercial parcel, because it will not enjoy the benefits of increased commerce resulting from the services. Further detail on the benefit to each parcel type is in the following pages. To determine the assessment rates, the assessed parcels were classified by the estimated benefit each type of parcel receives, the estimated special benefit value of the activities and improvements provided to each type was determined based on approximate cost of service provision, and an assessment rate that is proportional to the estimated proportional benefit received by each parcel type was determined.

To determine the assessment rates, the estimated special benefit value for each parcel type was divided by the total assessable parcel square footage, parcel front footage, and parcel type as shown in the tables below.

Parcel Type

Parcel types were categorized based on the typical amount of foot and vehicle traffic on the various commercial, parks, and private tax-exempt parcels. Parcels with heavy traffic, such as commercial parcels, will receive the highest level of services. Parcels with lower traffic, such as parks parcels will receive a lower level of services. Parcels with the lowest traffic, such as private tax-exempt parcels will receive the lowest level of services. The approximate cost of services by parcel type was determined. Then, the cost of services by type was divided by the square and frontage footage of those parcels to determine the assessment rates.

Parcel Size, Parcel Frontage, and Building Size

The DPPBID's services will benefit each assessed parcel as a whole. The service budget which, in this Engineer's estimation, represents special benefits to the parcels, has been allocated based on parcel size, parcel frontage, and building size.

Parcel Type	Initial Parcel Size Budget	Parcel Square Footage	Initial Parcel Assessment Rate (\$/sqft/yr)
Commercial	\$181,165.40 ÷	2,926,744 =	\$0.061900
Parks	\$5,278.14 ÷	106,586 =	\$0.049520
Private Tax-Exempt	\$158.19 ÷	51,110 =	\$0.003095

Parcel Type	Initial Parcel Frontage Budget	Parcel Frontage Footage	Initial Parcel Assessment Rate (\$/lnft/yr)
Commercial	\$417,586.59 ÷	24,392 =	\$17.120
Parks	\$8,765.44 ÷	640 =	\$13.696
Private Tax-Exempt	\$353.68 ÷	413 =	\$0.856

Parcel Type	Initial Building Size Budget	Building Square Footage	Initial Building Assessment Rate (\$/sqft/yr)
Commercial	\$393,128.07 ÷	2,036,933 =	\$0.19300
Parks	\$2,657.38 ÷	17,211 =	\$0.15440
Private Tax-Exempt	\$550.21 ÷	57,017 =	\$0.00965

Summary of Assessment Rates

Therefore, for the initial year, the maximum annual assessment rates to parcels are as shown below and in Appendix 1. Maximum annual assessment rates may be subject to an increase of no more than two percent (2%) per year as shown in Appendix 1.

Initial Parcel Assessment Rate			
Parcel Type	Parcel Size (sq. ft.)	Parcel Frontage (ln. ft.)	Building Size (sq. ft.)
Commercial	\$0.061900	\$17.120	\$0.19300
Parks	\$0.049520	\$13.696	\$0.15440
Private Tax-Exempt	\$0.003095	\$0.856	\$0.00965

Sample assessment calculations are shown in Appendix 3.

2. Commercial Parcels

Commercial parcels will receive and benefit from all DPPBID services, and will therefore be assessed the full rate.

3. Parks Parcels

Parks parcels shall not be assessed the full assessment because these parcels are deemed to benefit from most but not all of the DPPBID's activities and improvements. These parcels receive benefits from security, street improvements and maintenance, and administration, but do not receive a special benefit from marketing, promotions, and special events. Approximately, eighty percent (80%) of the assessment funds are used for services that benefit these parcels.

4. Private Tax-Exempt Parcels

Private tax-exempt parcels used primarily for religious organizations, clubs, lodges, and fraternal organizations shall not be assessed full assessment because these parcels are deemed to benefit from very few of the DPPBID's activities and improvements. These parcels received reduced benefits from the security and street improvements programs. These parcels do not receive a special benefit from any marketing, promotions, and special events, maintenance, and administration. Approximately five percent (5%) of the assessment funds are used for services that benefit these parcels.

5. Changes in Data

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

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

C. Assessment Notice

During the hearing process, an Assessment Ballot will be sent to owners of each parcel in the DPPBID. The Assessment Ballot provides an estimated assessment. The final individual assessment for any particular parcel may change, up or down, if the parcel square footage, building square footage, or type differ from those used to calculate the amount shown on the notice, which can be found in Appendix 3.

D. Time and Manner for Collecting Assessments

As provided by State Law, the DPPBID assessment will appear as a separate line item on annual property tax bills prepared by the County of Los Angeles. Property tax bills are generally distributed in the fall, and payment is expected by lump sum or installment. The County of Los Angeles shall distribute funds collected to the Association. Existing laws for enforcement and appeal of property taxes, including penalties and interest, apply to the DPPBID assessments.

E. Engineer's Certification

I hereby certify, to the best of my knowledge and experience, that each of the identified assessed parcels located within the Downtown Pomona Property and Business Improvement District will receive a special benefit over and above the general benefits conferred and that the amount of the assessment is no greater than the proportional special benefits conferred on each parcel, as described in this Engineer's Report.

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

Ross Peabody
State of California

Date

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

APPENDIX 1 – MAXIMUM ANNUAL ASSESSMENT RATES

The table below illustrate the maximum annual assessment rates with the assumption that the rates will be increased annually by two percent (2%). The maximum rates listed are a required disclosure and not the anticipated course of action.

Year	Parcel Type	Parcel Size (sq. ft.)	Parcel Frontage (ln. ft.)	Building Size (sq. ft.)
2020	Commercial	\$0.061900	\$17.120000	\$0.193000
	Parks	\$0.049520	\$13.696000	\$0.154400
	Private Tax-Exempt	\$0.003095	\$0.856000	\$0.009650
2021	Commercial	\$0.063138	\$17.462400	\$0.196860
	Parks	\$0.050510	\$13.969920	\$0.157488
	Private Tax-Exempt	\$0.003157	\$0.873120	\$0.009843
2022	Commercial	\$0.064401	\$17.811648	\$0.200797
	Parks	\$0.051521	\$14.249318	\$0.160638
	Private Tax-Exempt	\$0.003220	\$0.890582	\$0.010040
2023	Commercial	\$0.065689	\$18.167881	\$0.204813
	Parks	\$0.052551	\$14.534305	\$0.163851
	Private Tax-Exempt	\$0.003285	\$0.908394	\$0.010241
2024	Commercial	\$0.067003	\$18.531239	\$0.208909
	Parks	\$0.053602	\$14.824991	\$0.167128
	Private Tax-Exempt	\$0.003350	\$0.926562	\$0.010445
2025	Commercial	\$0.068343	\$18.901863	\$0.213088
	Parks	\$0.054674	\$15.121491	\$0.170470
	Private Tax-Exempt	\$0.003417	\$0.945093	\$0.010654
2026	Commercial	\$0.069709	\$19.279901	\$0.217349
	Parks	\$0.055768	\$15.423920	\$0.173880
	Private Tax-Exempt	\$0.003486	\$0.963995	\$0.010867
2027	Commercial	\$0.071104	\$19.665499	\$0.221696
	Parks	\$0.056883	\$15.732399	\$0.177357
	Private Tax-Exempt	\$0.003555	\$0.983275	\$0.011085
2028	Commercial	\$0.072526	\$20.058809	\$0.226130
	Parks	\$0.058021	\$16.047047	\$0.180904
	Private Tax-Exempt	\$0.003626	\$1.002940	\$0.011306
2029	Commercial	\$0.073976	\$20.459985	\$0.230653
	Parks	\$0.059181	\$16.367988	\$0.184522
	Private Tax-Exempt	\$0.003699	\$1.022999	\$0.011533

APPENDIX 2 – PBID LAW

*** THIS DOCUMENT IS CURRENT THROUGH THE 2018 SUPPLEMENT ***
(ALL 2017 LEGISLATION)

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

CHAPTER 1. General Provisions

ARTICLE 1. Declarations

36600. Citation of part

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

36601. Legislative findings and declarations; Legislative guidance

The Legislature finds and declares all of the following:

- (a) Businesses located and operating within business districts in some of this state’s communities are economically disadvantaged, are underutilized, and are unable to attract customers due to inadequate facilities, services, and activities in the business districts.
- (b) It is in the public interest to promote the economic revitalization and physical maintenance of business districts in order to create jobs, attract new businesses, and prevent the erosion of the business districts.
- (c) It is of particular local benefit to allow business districts to fund business related improvements, maintenance, and activities through the levy of assessments upon the businesses or real property that receive benefits from those improvements.
- (d) Assessments levied for the purpose of conferring special benefit upon the real property or a specific benefit upon the businesses in a business district are not taxes for the general benefit of a city, even if property, businesses, or persons not assessed receive incidental or collateral effects that benefit them.
- (e) Property and business improvement districts formed throughout this state have conferred special benefits upon properties and businesses within their districts and have made those properties and businesses more useful by providing the following benefits:
 - (1) Crime reduction. A study by the Rand Corporation has confirmed a 12-percent reduction in the incidence of robbery and an 8-percent reduction in the total incidence of violent crimes within the 30 districts studied.
 - (2) Job creation.
 - (3) Business attraction.
 - (4) Business retention.
 - (5) Economic growth.
 - (6) New investments.
- (f) With the dissolution of redevelopment agencies throughout the state, property and business improvement districts have become even more important tools with which communities can combat blight, promote economic opportunities, and create a clean and safe environment.
- (g) Since the enactment of this act, the people of California have adopted Proposition 218, which added Article XIII D to the Constitution in order to place certain requirements and restrictions on the formation of, and activities, expenditures, and assessments by property-based districts. Article XIII D of the Constitution provides that property-based districts may only levy assessments for special benefits.
- (h) The act amending this section is intended to provide the Legislature’s guidance with regard to this act, its interaction with the provisions of Article XIII D of the Constitution, and the determination of special benefits in property-based districts.
 - (1) The lack of legislative guidance has resulted in uncertainty and inconsistent application of this act, which discourages the use of assessments to fund needed improvements, maintenance, and activities in property-based districts, contributing to blight and other underutilization of property.

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

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

36602. Purpose of part

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

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

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

36603.5. Part prevails over conflicting provisions

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

36604. Severability

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

ARTICLE 2. Definitions

36606. “Activities”

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

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

36606.5. “Assessment”

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

36607. “Business”

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

36608. “City”

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

36609. “City council”

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

36609.4. “Clerk”

“Clerk” means the clerk of the legislative body.

36609.5. “General benefit”

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

36610. “Improvement”

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

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

36611. “Management district plan”; “Plan”

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

36612. “Owners’ association”

“Owners’ association” means a private nonprofit entity that is under contract with a city to administer or implement improvements, maintenance, and activities specified in the management district plan. An owners’ association may be an

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

36614. "Property"

"Property" means real property situated within a district.

36614.5. "Property and business improvement district"; "District"

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

36614.6. "Property-based assessment"

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

36614.7. "Property-based district"

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

36615. "Property owner"; "Business owner"; "Owner"

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

36615.5. "Special benefit"

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

36616. "Tenant"

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

ARTICLE 3. Prior Law

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

This part provides an alternative method of financing certain improvements and activities. The provisions of this part shall not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes. Every improvement area established pursuant to the Parking and Business

Improvement Area Law of 1989 (Part 6 (commencing with Section 36500) of this division) is valid and effective and is unaffected by this part.

CHAPTER 2. Establishment

36620. Establishment of property and business improvement district

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

36620.5. Requirement of consent of city council

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

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

- (a) Upon the submission of a written petition, signed by the property or business owners in the proposed district who will pay more than 50 percent of the assessments proposed to be levied, the city council may initiate proceedings to form a district by the adoption of a resolution expressing its intention to form a district. The amount of assessment attributable to property or a business owned by the same property or business owner that is in excess of 40 percent of the amount of all assessments proposed to be levied, shall not be included in determining whether the petition is signed by property or business owners who will pay more than 50 percent of the total amount of assessments proposed to be levied.
- (b) The petition of property or business owners required under subdivision (a) shall include a summary of the management district plan. That summary shall include all of the following:
 - (1) A map showing the boundaries of the district.
 - (2) Information specifying where the complete management district plan can be obtained.
 - (3) Information specifying that the complete management district plan shall be furnished upon request.
- (c) The resolution of intention described in subdivision (a) shall contain all of the following:
 - (1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property or businesses within the district, a statement as to whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements do not need to be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities, and the location and extent of the proposed district.
 - (2) A time and place for a public hearing on the establishment of the property and business improvement district and the levy of assessments, which shall be consistent with the requirements of Section 36623.

36622. Contents of management district plan

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

- (a) If the assessment will be levied on property, a map of the district in sufficient detail to locate each parcel of property and, if businesses are to be assessed, each business within the district. If the assessment will be levied on businesses, a map that identifies the district boundaries in sufficient detail to allow a business owner to reasonably determine whether a business is located within the district boundaries. If the assessment will be levied on property and businesses, a map of the district in sufficient detail to locate each parcel of property and to allow a business owner to reasonably determine whether a business is located within the district boundaries.
- (b) The name of the proposed district.
- (c) A description of the boundaries of the district, including the boundaries of benefit zones, proposed for establishment or extension in a manner sufficient to identify the affected property and businesses included, which may be made by reference to any plan or map that is on file with the clerk. The boundaries of a proposed property assessment district shall not overlap with the boundaries of another existing property assessment district created

pursuant to this part. This part does not prohibit the boundaries of a district created pursuant to this part to overlap with other assessment districts established pursuant to other provisions of law, including, but not limited to, the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500)). This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with another business assessment district created pursuant to this part. This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with a property assessment district created pursuant to this part.

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

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

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

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

(h) The specific number of years in which assessments will be levied. In a new district, the maximum number of years shall be five. Upon renewal, a district shall have a term not to exceed 10 years. Notwithstanding these limitations, a district created pursuant to this part to finance capital improvements with bonds may levy assessments until the maximum maturity of the bonds. The management district plan may set forth specific increases in assessments for each year of operation of the district.

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

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

(k) (1) A list of the properties or businesses to be assessed, including the assessor's parcel numbers for properties to be assessed, and a statement of the method or methods by which the expenses of a district will be imposed upon benefited real property or businesses, in proportion to the benefit received by the property or business, to defray the cost thereof.

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

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

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

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

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

36623. Procedure to levy assessment

- (a) If a city council proposes to levy a new or increased property assessment, the notice and protest and hearing procedure shall comply with Section 53753 of the Government Code.
- (b) If a city council proposes to levy a new or increased business assessment, the notice and protest and hearing procedure shall comply with Section 54954.6 of the Government Code, except that notice shall be mailed to the owners of the businesses proposed to be assessed. A protest may be made orally or in writing by any interested person. Every written protest shall be filed with the clerk at or before the time fixed for the public hearing. The city council may waive any irregularity in the form or content of any written protest. A written protest may be withdrawn in writing at any time before the conclusion of the public hearing. Each written protest shall contain a description of the business in which the person subscribing the protest is interested sufficient to identify the business and, if a person subscribing is not shown on the official records of the city as the owner of the business, the protest shall contain or be accompanied by written evidence that the person subscribing is the owner of the business or the authorized representative. A written protest that does not comply with this section shall not be counted in determining a majority protest. If written protests are received from the owners or authorized representatives of businesses in the proposed district that will pay 50 percent or more of the assessments proposed to be levied and protests are not withdrawn so as to reduce the protests to less than 50 percent, no further proceedings to levy the proposed assessment against such businesses, as contained in the resolution of intention, shall be taken for a period of one year from the date of the finding of a majority protest by the city council.
- (c) If a city council proposes to conduct a single proceeding to levy both a new or increased property assessment and a new or increased business assessment, the notice and protest and hearing procedure for the property assessment shall comply with subdivision (a), and the notice and protest and hearing procedure for the business assessment shall comply with subdivision (b). If a majority protest is received from either the property or business owners, that respective portion of the assessment shall not be levied. The remaining portion of the assessment may be levied unless the improvement or other special benefit was proposed to be funded by assessing both property and business owners.

36624. Changes to proposed assessments

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

36625. Resolution of formation

- (a) If the city council, following the public hearing, decides to establish a proposed property and business improvement district, the city council shall adopt a resolution of formation that shall include, but is not limited to, all of the following:
 - (1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property, businesses, or both within the district, a statement on whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements need not be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities and the location and extent of the proposed district.
 - (2) The number, date of adoption, and title of the resolution of intention.
 - (3) The time and place where the public hearing was held concerning the establishment of the district.
 - (4) A determination regarding any protests received. The city shall not establish the district or levy assessments if a majority protest was received.
 - (5) A statement that the properties, businesses, or properties and businesses in the district established by the resolution shall be subject to any amendments to this part.

(6) A statement that the improvements, maintenance, and activities to be conferred on businesses and properties in the district will be funded by the levy of the assessments. The revenue from the levy of assessments within a district shall not be used to provide improvements, maintenance, or activities outside the district or for any purpose other than the purposes specified in the resolution of intention, as modified by the city council at the hearing concerning establishment of the district. Notwithstanding the foregoing, improvements and activities that must be provided outside the district boundaries to create a special or specific benefit to the assessed parcels or businesses may be provided, but shall be limited to marketing or signage pointing to the district.

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

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

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

36626. Resolution establishing district

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

36627. Notice and assessment diagram

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

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

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

36628.5. Assessments on businesses or property owners

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

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

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

36630. Expiration of district; Creation of new district

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

CHAPTER 3. Assessments

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

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

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

- (a) The assessments levied on real property pursuant to this part shall be levied on the basis of the estimated benefit to the real property within the property and business improvement district. The city council may classify properties for purposes of determining the benefit to property of the improvements and activities provided pursuant to this part.
- (b) Assessments levied on businesses pursuant to this part shall be levied on the basis of the estimated benefit to the businesses within the property and business improvement district. The city council may classify businesses for purposes of determining the benefit to the businesses of the improvements and activities provided pursuant to this part.
- (c) Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and service funded through these assessments, and shall not be subject to any assessment pursuant to this part.

36633. Time for contesting validity of assessment

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

36634. Service contracts authorized to establish levels of city services

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

36635. Request to modify management district plan

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

36636. Modification of plan by resolution after public hearing; Adoption of resolution of intention

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

- (1) The resolution of intention shall be published in a newspaper of general circulation in the city once at least seven days before the public hearing.
 - (2) A complete copy of the resolution of intention shall be mailed by first class mail, at least 10 days before the public hearing, to each business owner or property owner affected by the proposed modification.
- (b) The city council shall adopt a resolution of intention which states the proposed modification prior to the public hearing required by this section. The public hearing shall be held not more than 90 days after the adoption of the resolution of intention.

36637. Reflection of modification in notices recorded and maps

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

CHAPTER 3.5. Financing

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

- (a) The city council may, by resolution, determine and declare that bonds shall be issued to finance the estimated cost of some or all of the proposed improvements described in the resolution of formation adopted pursuant to Section 36625, if the resolution of formation adopted pursuant to that section provides for the issuance of bonds, under the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500)) or in conjunction with Marks-Roos Local Bond Pooling Act of 1985 (Article 4 (commencing with Section 6584) of Chapter 5 of Division 7 of Title 1 of the Government Code). Either act, as the case may be, shall govern the proceedings relating to the issuance of bonds, although proceedings under the Bond Act of 1915 may be modified by the city council as necessary to accommodate assessments levied upon business pursuant to this part.
- (b) The resolution adopted pursuant to subdivision (a) shall generally describe the proposed improvements specified in the resolution of formation adopted pursuant to Section 36625, set forth the estimated cost of those improvements, specify the number of annual installments and the fiscal years during which they are to be collected. The amount of debt service to retire the bonds shall not exceed the amount of revenue estimated to be raised from assessments over 30 years.
- (c) Notwithstanding any other provision of this part, assessments levied to pay the principal and interest on any bond issued pursuant to this section shall not be reduced or terminated if doing so would interfere with the timely retirement of the debt.

CHAPTER 4. Governance

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

- (a) The owners' association shall cause to be prepared a report for each fiscal year, except the first year, for which assessments are to be levied and collected to pay the costs of the improvements, maintenance, and activities described in the report. The owners' association's first report shall be due after the first year of operation of the district. The report may propose changes, including, but not limited to, the boundaries of the property and business improvement district or any benefit zones within the district, the basis and method of levying the assessments, and any changes in the classification of property, including any categories of business, if a classification is used.
- (b) The report shall be filed with the clerk and shall refer to the property and business improvement district by name, specify the fiscal year to which the report applies, and, with respect to that fiscal year, shall contain all of the following information:
- (1) Any proposed changes in the boundaries of the property and business improvement district or in any benefit zones or classification of property or businesses within the district.
 - (2) The improvements, maintenance, and activities to be provided for that fiscal year.
 - (3) An estimate of the cost of providing the improvements, maintenance, and activities for that fiscal year.

- (4) The method and basis of levying the assessment in sufficient detail to allow each real property or business owner, as appropriate, to estimate the amount of the assessment to be levied against his or her property or business for that fiscal year.
 - (5) The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
 - (6) The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.
 - (c) The city council may approve the report as filed by the owners' association or may modify any particular contained in the report and approve it as modified. Any modification shall be made pursuant to Sections 36635 and 36636.
- The city council shall not approve a change in the basis and method of levying assessments that would impair an authorized or executed contract to be paid from the revenues derived from the levy of assessments, including any commitment to pay principal and interest on any bonds issued on behalf of the district.

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

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

CHAPTER 5. Renewal

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

- (a) Any district previously established whose term has expired, or will expire, may be renewed by following the procedures for establishment as provided in this chapter.
- (b) Upon renewal, any remaining revenues derived from the levy of assessments, or any revenues derived from the sale of assets acquired with the revenues, shall be transferred to the renewed district. If the renewed district includes additional parcels or businesses not included in the prior district, the remaining revenues shall be spent to benefit only the parcels or businesses in the prior district. If the renewed district does not include parcels or businesses included in the prior district, the remaining revenues attributable to these parcels shall be refunded to the owners of these parcels or businesses.
- (c) Upon renewal, a district shall have a term not to exceed 10 years, or, if the district is authorized to issue bonds, until the maximum maturity of those bonds. There is no requirement that the boundaries, assessments, improvements, or activities of a renewed district be the same as the original or prior district.

CHAPTER 6. Disestablishment

36670. Circumstances permitting disestablishment of district; Procedure

- (a) Any district established or extended pursuant to the provisions of this part, where there is no indebtedness, outstanding and unpaid, incurred to accomplish any of the purposes of the district, may be disestablished by resolution by the city council in either of the following circumstances:
 - (1) If the city council finds there has been misappropriation of funds, malfeasance, or a violation of law in connection with the management of the district, it shall notice a hearing on disestablishment.
 - (2) During the operation of the district, there shall be a 30-day period each year in which assesses may request disestablishment of the district. The first such period shall begin one year after the date of establishment of the district and shall continue for 30 days. The next such 30-day period shall begin two years after the date of the establishment of the district. Each successive year of operation of the district shall have such a 30-day period. Upon the written petition of the owners or authorized representatives of real property or the owners or authorized representatives of businesses in the district who pay 50 percent or more of the assessments levied, the city council shall pass a resolution of intention to disestablish the district. The city council shall notice a hearing on disestablishment.
- (b) The city council shall adopt a resolution of intention to disestablish the district prior to the public hearing required by this section. The resolution shall state the reason for the disestablishment, shall state the time and

place of the public hearing, and shall contain a proposal to dispose of any assets acquired with the revenues of the assessments levied within the property and business improvement district. The notice of the hearing on disestablishment required by this section shall be given by mail to the property owner of each parcel or to the owner of each business subject to assessment in the district, as appropriate. The city shall conduct the public hearing not less than 30 days after mailing the notice to the property or business owners. The public hearing shall be held not more than 60 days after the adoption of the resolution of intention.

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

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

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

APPENDIX 3 – PARCEL ASSESSMENT CALCULATIONS

MAP KEY	AIN	LOT SIZE	BUILDING SIZE	FRONTAGE	LOT ASMT	BLDG ASMT	FRNT ASMT	TOTAL ASMT	TYPE
6	8335004054	37,592	55,314	257.00	\$2,326.94	\$10,675.60	\$4,399.84	\$17,402.39	COM
12	8335005044	9,134	0	0.00	\$565.39	\$0.00	\$0.00	\$565.39	COM
13	8335005045	79,279	155,697	260.93	\$4,907.37	\$30,049.52	\$4,467.12	\$39,424.01	COM
18	8335005903	53,548	0	590.00	\$3,314.62	\$0.00	\$10,100.80	\$13,415.42	COM
24	8335007904	31,198	0	260.00	\$1,931.16	\$0.00	\$4,451.20	\$6,382.36	COM
25	8335007906	15,599	0	130.00	\$965.58	\$0.00	\$2,225.60	\$3,191.18	COM
26	8335007909	7,797	0	65.00	\$386.11	\$0.00	\$890.24	\$1,276.35	PARK
27	8335007910	7,797	0	120.00	\$386.11	\$0.00	\$1,643.52	\$2,029.63	PARK
33	8335008902	53,100	0	590.00	\$3,286.89	\$0.00	\$10,100.80	\$13,387.69	COM
34	8335009001	15,599	14,180	130.00	\$965.58	\$2,736.74	\$2,225.60	\$5,927.92	COM
35	8335009002	3,899	3,712	32.50	\$241.35	\$716.42	\$556.40	\$1,514.16	COM
36	8335009005	3,899	3,899	32.50	\$241.35	\$752.51	\$556.40	\$1,550.26	COM
37	8335009008	3,293	6,600	27.50	\$203.84	\$1,273.80	\$470.80	\$1,948.44	COM
38	8335009009	3,363	6,480	28.03	\$208.17	\$1,250.64	\$479.87	\$1,938.68	COM
39	8335009010	1,564	7,958	22.54	\$96.81	\$1,535.89	\$385.88	\$2,018.59	COM
40	8335009011	2,827	5,474	23.60	\$174.99	\$1,056.48	\$404.03	\$1,635.51	COM
41	8335009014	2,997	3,000	25.00	\$185.51	\$579.00	\$428.00	\$1,192.51	COM
42	8335009015	4,195	17,300	35.00	\$259.67	\$3,338.90	\$599.20	\$4,197.77	COM
43	8335009017	2,797	5,520	23.33	\$173.13	\$1,065.36	\$399.41	\$1,637.90	COM
44	8335009018	7,793	6,040	65.00	\$482.39	\$1,165.72	\$1,112.80	\$2,760.91	COM
45	8335009903	52,969	0	539.00	\$3,278.78	\$0.00	\$9,227.68	\$12,506.46	COM
46	8335009904	6,900	0	60.00	\$427.11	\$0.00	\$1,027.20	\$1,454.31	COM
47	8335010003	4,988	4,795	47.50	\$308.76	\$925.44	\$813.20	\$2,047.39	COM
48	8335010004	3,537	11,650	50.00	\$218.94	\$2,248.45	\$856.00	\$3,323.39	COM
49	8335010005	6,691	32,000	105.00	\$414.17	\$6,176.00	\$1,797.60	\$8,387.77	COM
50	8335010008	6,900	6,900	60.00	\$427.11	\$1,331.70	\$1,027.20	\$2,786.01	COM
51	8335010010	5,197	21,260	108.33	\$321.69	\$4,103.18	\$1,854.61	\$6,279.48	COM
52	8335010011	2,592	3,850	21.67	\$160.44	\$743.05	\$370.99	\$1,274.49	COM
53	8335010012	1,978	1,580	16.50	\$122.44	\$304.94	\$282.48	\$709.86	COM
54	8335010013	5,820	5,760	48.50	\$360.26	\$1,111.68	\$830.32	\$2,302.26	COM
55	8335010014	7,793	23,400	65.00	\$482.39	\$4,516.20	\$1,112.80	\$6,111.39	COM
56	8335010016	6,900	20,700	60.00	\$427.11	\$3,995.10	\$1,027.20	\$5,449.41	COM
57	8335010018	7,797	26,898	65.00	\$482.63	\$5,191.31	\$1,112.80	\$6,786.75	COM
58	8335010800	23,392	118,868	195.00	\$1,447.96	\$22,941.52	\$3,338.40	\$27,727.89	COM
59	8335010902	1,198	0	5.00	\$74.16	\$0.00	\$85.60	\$159.76	COM
60	8335010904	15,599	0	120.00	\$965.58	\$0.00	\$2,054.40	\$3,019.98	COM
61	8335010905	4,975	4,900	98.00	\$307.95	\$945.70	\$1,677.76	\$2,931.41	COM

MAP KEY	AIN	LOT SIZE	BUILDING SIZE	FRONTAGE	LOT ASMT	BLDG ASMT	FRNT ASMT	TOTAL ASMT	TYPE
62	8335010906	5,258	5,200	54.00	\$325.47	\$1,003.60	\$924.48	\$2,253.55	COM
63	8335010907	1,660	0	20.00	\$102.75	\$0.00	\$342.40	\$445.15	COM
64	8335011006	7,793	7,500	130.00	\$482.39	\$1,447.50	\$2,225.60	\$4,155.49	COM
65	8335011007	13,643	20,276	130.00	\$844.50	\$3,913.27	\$2,225.60	\$6,983.37	COM
66	8335011013	7,610	14,640	105.00	\$471.06	\$2,825.52	\$1,797.60	\$5,094.18	COM
67	8335011014	6,765	6,722	64.50	\$418.75	\$1,297.35	\$1,104.24	\$2,820.34	COM
68	8335011015	15,551	12,800	120.00	\$962.61	\$2,470.40	\$2,054.40	\$5,487.41	COM
69	8335011016	15,599	24,658	130.00	\$965.58	\$4,758.99	\$2,225.60	\$7,950.17	COM
70	8335011800	31,198	0	195.00	\$1,931.16	\$0.00	\$3,338.40	\$5,269.56	COM
71	8335011901	31,198	0	260.00	\$1,931.16	\$0.00	\$4,451.20	\$6,382.36	COM
72	8335012002	14,950	13,000	130.00	\$925.41	\$2,509.00	\$2,225.60	\$5,660.01	COM
73	8335012010	3,411	914	35.00	\$211.14	\$176.40	\$599.20	\$986.74	COM
74	8335012011	6,774	5,835	96.82	\$419.31	\$1,126.16	\$1,657.56	\$3,203.02	COM
75	8335012012	3,476	3,200	33.18	\$10.76	\$30.88	\$28.40	\$70.04	PTE
76	8335012015	15,551	4,000	130.00	\$962.61	\$772.00	\$2,225.60	\$3,960.21	COM
77	8335012017	44,989	28,372	245.00	\$2,784.82	\$5,475.80	\$4,194.40	\$12,455.02	COM
78	8335012018	13,639	1,008	130.00	\$844.25	\$194.54	\$2,225.60	\$3,264.40	COM
79	8335012900	7,797	7,800	65.00	\$482.63	\$1,505.40	\$1,112.80	\$3,100.83	COM
80	8335012901	7,793	9,312	65.00	\$482.39	\$1,797.22	\$1,112.80	\$3,392.40	COM
81	8335013012	7,867	3,441	75.00	\$486.97	\$664.11	\$1,284.00	\$2,435.08	COM
82	8335013013	5,772	3,850	55.00	\$357.29	\$743.05	\$941.60	\$2,041.94	COM
83	8335013014	2,618	660	25.00	\$162.05	\$127.38	\$428.00	\$717.43	COM
84	8335013017	7,793	1,196	65.00	\$482.39	\$230.83	\$1,112.80	\$1,826.01	COM
85	8335013019	7,793	0	65.00	\$482.39	\$0.00	\$1,112.80	\$1,595.19	COM
86	8335013022	2,618	4,500	45.00	\$162.05	\$868.50	\$770.40	\$1,800.95	COM
87	8335013023	4,722	2,160	45.00	\$292.29	\$416.88	\$770.40	\$1,479.57	COM
88	8335013026	4,108	1,064	40.00	\$254.29	\$205.35	\$684.80	\$1,144.44	COM
89	8335013028	13,038	2,352	125.00	\$807.05	\$453.94	\$2,140.00	\$3,400.99	COM
90	8335013029	10,938	2,202	105.00	\$677.06	\$424.99	\$1,797.60	\$2,899.65	COM
91	8335013800	23,392	0	195.00	\$1,447.96	\$0.00	\$3,338.40	\$4,786.36	COM
92	8335013801	7,793	0	120.00	\$482.39	\$0.00	\$2,054.40	\$2,536.79	COM
93	8335013806	7,800	6,670	65.00	\$482.82	\$1,287.31	\$1,112.80	\$2,882.93	COM
94	8335013807	7,800	3,900	65.00	\$482.82	\$752.70	\$1,112.80	\$2,348.32	COM
95	8335013808	7,800	6,000	65.00	\$482.82	\$1,158.00	\$1,112.80	\$2,753.62	COM
96	8335013809	7,800	0	65.00	\$482.82	\$0.00	\$1,112.80	\$1,595.62	COM
97	8335013900	31,198	0	260.00	\$1,931.16	\$0.00	\$4,451.20	\$6,382.36	COM
98	8335013903	31,198	0	260.00	\$1,931.16	\$0.00	\$4,451.20	\$6,382.36	COM
99	8335013904	13,800	0	120.00	\$854.22	\$0.00	\$2,054.40	\$2,908.62	COM
100	8335013303	7,797	1,076	65.00	\$482.63	\$207.67	\$1,112.80	\$1,803.10	COM
101	8335013906	7,797	0	120.00	\$482.63	\$0.00	\$2,054.40	\$2,537.03	COM

MAP KEY	AIN	LOT SIZE	BUILDING SIZE	FRONTAGE	LOT ASMT	BLDG ASMT	FRNT ASMT	TOTAL ASMT	TYPE
102	8335013907	2,997	0	25.00	\$185.51	\$0.00	\$428.00	\$613.51	COM
103	8335013908	6,599	1,215	55.00	\$408.48	\$234.50	\$941.60	\$1,584.57	COM
104	8335013909	7,800	0	65.00	\$482.82	\$0.00	\$1,112.80	\$1,595.62	COM
105	8335014043	33,800	72,707	260.00	\$2,092.22	\$14,032.45	\$4,451.20	\$20,575.87	COM
106	8335014044	31,200	0	500.00	\$1,931.28	\$0.00	\$8,560.00	\$10,491.28	COM
107	8335014045	31,200	0	500.00	\$1,931.28	\$0.00	\$8,560.00	\$10,491.28	COM
108	8335014907	7,196	0	60.00	\$445.43	\$0.00	\$1,027.20	\$1,472.63	COM
109	8335014908	7,802	0	65.00	\$482.94	\$0.00	\$1,112.80	\$1,595.74	COM
110	8335014909	7,797	1,452	65.00	\$482.63	\$280.24	\$1,112.80	\$1,875.67	COM
111	8335014910	8,350	0	70.00	\$516.87	\$0.00	\$1,198.40	\$1,715.27	COM
112	8335014911	6,839	0	65.00	\$423.33	\$0.00	\$1,112.80	\$1,536.13	COM
113	8335014912	7,802	0	65.00	\$482.94	\$0.00	\$1,112.80	\$1,595.74	COM
114	8335014913	7,802	0	65.00	\$482.94	\$0.00	\$1,112.80	\$1,595.74	COM
115	8335014914	6,826	1,369	65.00	\$422.53	\$264.22	\$1,112.80	\$1,799.55	COM
116	8335014915	7,802	0	65.00	\$482.94	\$0.00	\$1,112.80	\$1,595.74	COM
117	8335014916	7,610	0	65.00	\$471.06	\$0.00	\$1,112.80	\$1,583.86	COM
118	8335014917	13,652	0	130.00	\$845.06	\$0.00	\$2,225.60	\$3,070.66	COM
119	8335014918	31,198	0	260.00	\$1,931.16	\$0.00	\$4,451.20	\$6,382.36	COM
120	8335014919	13,040	0	210.00	\$807.18	\$0.00	\$3,595.20	\$4,402.38	COM
121	8335014920	5,250	770	50.00	\$324.98	\$148.61	\$856.00	\$1,329.59	COM
122	8335014921	8,400	8,000	185.00	\$519.96	\$1,544.00	\$3,167.20	\$5,231.16	COM
169	8336026011	7,921	7,200	60.00	\$490.31	\$1,389.60	\$1,027.20	\$2,907.11	COM
170	8336026015	7,520	7,000	60.00	\$465.49	\$1,351.00	\$1,027.20	\$2,843.69	COM
171	8336026016	7,468	3,450	60.00	\$462.27	\$665.85	\$1,027.20	\$2,155.32	COM
172	8336026017	85,051	78,058	257.00	\$5,264.66	\$15,065.19	\$4,399.84	\$24,729.69	COM
173	8336026900	6,349	2,097	50.00	\$393.00	\$404.72	\$856.00	\$1,653.72	COM
174	8336026901	6,353	648	50.00	\$393.25	\$125.06	\$856.00	\$1,374.31	COM
175	8336026902	6,735	1,530	53.00	\$416.90	\$295.29	\$907.36	\$1,619.55	COM
176	8336026903	5,976	2,560	47.00	\$369.91	\$494.08	\$804.64	\$1,668.63	COM
177	8336026904	8,140	0	120.00	\$503.87	\$0.00	\$2,054.40	\$2,558.27	COM
178	8336026905	7,067	0	64.00	\$437.45	\$0.00	\$1,095.68	\$1,533.13	COM
182	8336031900	106,553	6,500	573.07	\$6,595.63	\$1,254.50	\$9,810.96	\$17,661.09	COM
183	8336032001	6,994	0	65.00	\$432.93	\$0.00	\$1,112.80	\$1,545.73	COM
184	8336032002	13,813	0	130.00	\$855.02	\$0.00	\$2,225.60	\$3,080.62	COM
185	8336032004	21,288	12,850	65.00	\$1,317.73	\$2,480.05	\$1,112.80	\$4,910.58	COM
186	8336032005	9,861	5,196	120.00	\$610.40	\$1,002.83	\$2,054.40	\$3,667.62	COM
187	8336032006	5,825	4,160	50.00	\$360.57	\$802.88	\$856.00	\$2,019.45	COM
188	8336032007	7,632	5,211	60.00	\$472.42	\$1,005.72	\$1,027.20	\$2,505.34	COM
189	8336032008	7,800	5,550	60.00	\$482.82	\$1,071.15	\$1,027.20	\$2,581.17	COM
190	8336032010	5,975	5,520	50.00	\$369.85	\$1,065.36	\$856.00	\$2,291.21	COM

MAP KEY	AIN	LOT SIZE	BUILDING SIZE	FRONTAGE	LOT ASMT	BLDG ASMT	FRNT ASMT	TOTAL ASMT	TYPE
191	8336032011	9,653	4,320	80.00	\$597.52	\$833.76	\$1,369.60	\$2,800.88	COM
192	8336032014	16,989	15,323	0.00	\$1,051.62	\$2,957.34	\$0.00	\$4,008.96	COM
193	8336032015	15,623	7,760	108.00	\$967.06	\$1,497.68	\$1,848.96	\$4,313.70	COM
275	8341001009	2,701	4,050	22.50	\$167.19	\$781.65	\$385.20	\$1,334.04	COM
276	8341001011	3,607	6,300	30.00	\$223.27	\$1,215.90	\$513.60	\$1,952.77	COM
277	8341001012	2,644	0	40.00	\$163.66	\$0.00	\$684.80	\$848.46	COM
278	8341001013	5,297	0	65.00	\$327.88	\$0.00	\$1,112.80	\$1,440.68	COM
279	8341001030	4,500	6,248	51.00	\$278.55	\$1,205.86	\$873.12	\$2,357.53	COM
280	8341001031	5,236	0	45.49	\$324.11	\$0.00	\$778.79	\$1,102.90	COM
281	8341001032	10,180	0	83.00	\$630.14	\$0.00	\$1,420.96	\$2,051.10	COM
282	8341001034	2,696	4,682	22.50	\$166.88	\$903.63	\$385.20	\$1,455.71	COM
283	8341001035	5,502	4,050	65.00	\$340.57	\$781.65	\$1,112.80	\$2,235.02	COM
284	8341001036	6,499	5,982	100.00	\$402.29	\$1,154.53	\$1,712.00	\$3,268.81	COM
285	8341001037	12,298	11,000	130.00	\$761.25	\$2,123.00	\$2,225.60	\$5,109.85	COM
286	8341001038	6,541	5,850	65.00	\$404.89	\$1,129.05	\$1,112.80	\$2,646.74	COM
287	8341001039	25,348	23,400	195.00	\$1,569.04	\$4,516.20	\$3,338.40	\$9,423.64	COM
288	8341001040	8,446	35,760	65.00	\$522.81	\$6,901.68	\$1,112.80	\$8,537.29	COM
289	8341001900	10,799	0	120.00	\$668.46	\$0.00	\$2,054.40	\$2,722.86	COM
290	8341001901	7,087	0	105.00	\$438.69	\$0.00	\$1,797.60	\$2,236.29	COM
291	8341001902	23,396	0	260.00	\$1,448.21	\$0.00	\$4,451.20	\$5,899.41	COM
292	8341001904	3,598	0	51.00	\$222.72	\$0.00	\$873.12	\$1,095.84	COM
293	8341001907	7,797	0	65.00	\$482.63	\$0.00	\$1,112.80	\$1,595.43	COM
294	8341002005	2,396	2,400	20.00	\$148.31	\$463.20	\$342.40	\$953.91	COM
295	8341002006	7,793	0	65.00	\$482.39	\$0.00	\$1,112.80	\$1,595.19	COM
296	8341002007	4,979	0	41.50	\$308.20	\$0.00	\$710.48	\$1,018.68	COM
297	8341002008	2,814	0	23.50	\$174.19	\$0.00	\$402.32	\$576.51	COM
298	8341002011	5,275	0	44.00	\$326.52	\$0.00	\$753.28	\$1,079.80	COM
299	8341002012	5,846	0	90.00	\$361.87	\$0.00	\$1,540.80	\$1,902.67	COM
300	8341002013	5,846	0	65.00	\$361.87	\$0.00	\$1,112.80	\$1,474.67	COM
301	8341002014	15,660	19,427	130.00	\$969.35	\$3,749.41	\$2,225.60	\$6,944.37	COM
302	8341002015	3,720	8,448	31.00	\$230.27	\$1,630.46	\$530.72	\$2,391.45	COM
303	8341002016	4,008	2,240	33.42	\$248.10	\$432.32	\$572.15	\$1,252.57	COM
304	8341002017	7,793	7,800	65.00	\$482.39	\$1,505.40	\$1,112.80	\$3,100.59	COM
305	8341002019	15,599	3,790	130.00	\$965.58	\$731.47	\$2,225.60	\$3,922.65	COM
306	8341002020	7,793	3,469	65.00	\$482.39	\$669.52	\$1,112.80	\$2,264.70	COM
307	8341002021	2,518	0	21.00	\$155.86	\$0.00	\$359.52	\$515.38	COM
308	8341002022	5,393	5,400	45.00	\$333.83	\$1,042.20	\$770.40	\$2,146.43	COM
309	8341002024	11,696	0	130.00	\$723.98	\$0.00	\$2,225.60	\$2,949.58	COM
310	8341002025	7,802	5,864	65.00	\$482.94	\$1,131.75	\$1,112.80	\$2,727.50	COM
311	8341002800	11,696	1,144	130.00	\$723.98	\$220.79	\$2,225.60	\$3,170.37	COM

MAP KEY	AIN	LOT SIZE	BUILDING SIZE	FRONTAGE	LOT ASMT	BLDG ASMT	FRNT ASMT	TOTAL ASMT	TYPE
312	8341002803	27,300	0	260.00	\$1,689.87	\$0.00	\$4,451.20	\$6,141.07	COM
313	8341002904	11,696	0	130.00	\$723.98	\$0.00	\$2,225.60	\$2,949.58	COM
314	8341003001	7,109	7,800	60.00	\$440.05	\$1,505.40	\$1,027.20	\$2,972.65	COM
315	8341003002	2,997	1,500	25.00	\$185.51	\$289.50	\$428.00	\$903.01	COM
316	8341003003	4,796	1,200	40.00	\$296.87	\$231.60	\$684.80	\$1,213.27	COM
317	8341003004	7,793	6,496	65.00	\$482.39	\$1,253.73	\$1,112.80	\$2,848.91	COM
318	8341003005	7,793	7,800	65.00	\$482.39	\$1,505.40	\$1,112.80	\$3,100.59	COM
319	8341003006	7,745	4,904	120.00	\$479.42	\$946.47	\$2,054.40	\$3,480.29	COM
320	8341003007	7,793	2,170	65.00	\$482.39	\$418.81	\$1,112.80	\$2,014.00	COM
321	8341003008	3,898	720	32.50	\$241.29	\$138.96	\$556.40	\$936.65	COM
322	8341003009	3,898	1,008	32.50	\$241.29	\$194.54	\$556.40	\$992.23	COM
323	8341003010	4,700	2,664	72.00	\$290.93	\$514.15	\$1,232.64	\$2,037.72	COM
324	8341003011	3,093	1,410	48.00	\$191.46	\$272.13	\$821.76	\$1,285.35	COM
325	8341003900	67,600	1,738	260.00	\$3,347.55	\$268.35	\$3,560.96	\$7,176.86	PARK
326	8341003901	31,198	0	260.00	\$1,931.16	\$0.00	\$4,451.20	\$6,382.36	COM
327	8341003902	4,800	12,046	160.00	\$297.12	\$2,324.88	\$2,739.20	\$5,361.20	COM
328	8341003903	2,940	0	24.50	\$181.99	\$0.00	\$419.44	\$601.43	COM
329	8341003904	2,450	0	20.42	\$151.66	\$0.00	\$349.59	\$501.25	COM
330	8341003905	5,349	0	44.58	\$331.10	\$0.00	\$763.21	\$1,094.31	COM
331	8341003906	2,640	0	22.00	\$163.42	\$0.00	\$376.64	\$540.06	COM
332	8341003907	5,160	0	43.00	\$319.40	\$0.00	\$736.16	\$1,055.56	COM
333	8341003908	2,280	0	19.00	\$141.13	\$0.00	\$325.28	\$466.41	COM
334	8341003909	5,200	5,200	143.50	\$321.88	\$1,003.60	\$2,456.72	\$3,782.20	COM
335	8341004018	9,958	15,268	83.00	\$616.40	\$2,946.72	\$1,420.96	\$4,984.08	COM
336	8341004022	1,625	1,500	25.00	\$100.59	\$289.50	\$428.00	\$818.09	COM
337	8341004024	10,193	13,940	85.00	\$31.55	\$134.52	\$72.76	\$238.83	PTE
338	8341004026	1,943	3,900	30.00	\$120.27	\$752.70	\$513.60	\$1,386.57	COM
339	8341004039	6,547	6,156	69.00	\$405.26	\$1,188.11	\$1,181.28	\$2,774.65	COM
340	8341004041	3,411	3,300	33.00	\$211.14	\$636.90	\$564.96	\$1,413.00	COM
341	8341004042	10,237	10,000	97.50	\$633.67	\$1,930.00	\$1,669.20	\$4,232.87	COM
342	8341004044	5,846	25,746	90.00	\$361.87	\$4,968.98	\$1,540.80	\$6,871.65	COM
343	8341004045	1,198	1,200	10.00	\$74.16	\$231.60	\$171.20	\$476.96	COM
344	8341004046	7,793	3,534	64.00	\$482.39	\$682.06	\$1,095.68	\$2,260.13	COM
345	8341004049	23,392	15,473	195.00	\$1,158.37	\$2,389.03	\$2,670.72	\$6,218.12	PARK
346	8341004051	25,230	57,846	245.00	\$1,561.74	\$11,164.28	\$4,194.40	\$16,920.42	COM
347	8341004052	17,838	24,415	155.00	\$1,104.17	\$4,712.10	\$2,653.60	\$8,469.87	COM
348	8341004053	12,288	27,296	120.00	\$760.63	\$5,268.13	\$2,054.40	\$8,083.16	COM
349	8341004054	12,960	16,482	228.00	\$802.22	\$3,181.03	\$3,903.36	\$7,886.61	COM
350	8341004902	7,802	0	260.00	\$482.94	\$0.00	\$4,451.20	\$4,934.14	COM
351	8341005002	6,817	6,710	65.00	\$421.97	\$1,295.03	\$1,112.80	\$2,829.80	COM

MAP KEY	AIN	LOT SIZE	BUILDING SIZE	FRONTAGE	LOT ASMT	BLDG ASMT	FRNT ASMT	TOTAL ASMT	TYPE
352	8341005003	7,793	7,800	65.00	\$482.39	\$1,505.40	\$1,112.80	\$3,100.59	COM
353	8341005008	3,899	3,900	32.50	\$241.35	\$752.70	\$556.40	\$1,550.45	COM
354	8341005009	3,899	3,900	32.50	\$241.35	\$752.70	\$556.40	\$1,550.45	COM
355	8341005011	14,397	14,400	120.00	\$44.56	\$138.96	\$102.72	\$286.24	PTE
356	8341005013	4,548	8,060	35.00	\$281.52	\$1,555.58	\$599.20	\$2,436.30	COM
357	8341005014	12,245	15,648	85.00	\$37.90	\$151.00	\$72.76	\$261.66	PTE
358	8341005015	10,799	9,829	90.00	\$33.42	\$94.85	\$77.04	\$205.31	PTE
359	8341005016	5,576	1,850	62.00	\$345.15	\$357.05	\$1,061.44	\$1,763.64	COM
360	8341005017	7,536	1,770	58.00	\$466.48	\$341.61	\$992.96	\$1,801.05	COM
361	8341005018	18,073	29,814	120.00	\$1,118.72	\$5,754.10	\$2,054.40	\$8,927.22	COM
362	8341005019	7,793	7,168	65.00	\$482.39	\$1,383.42	\$1,112.80	\$2,978.61	COM
363	8341005021	14,279	39,074	119.00	\$883.87	\$7,541.28	\$2,037.28	\$10,462.43	COM
364	8341005022	17,041	18,720	76.95	\$1,054.84	\$3,612.96	\$1,317.38	\$5,985.18	COM
365	8341005023	20,473	20,390	195.00	\$1,267.29	\$3,935.27	\$3,338.40	\$8,540.96	COM
366	8341005901	14,397	0	130.00	\$891.17	\$0.00	\$2,225.60	\$3,116.77	COM
367	8341005904	23,800	0	310.00	\$1,473.22	\$0.00	\$5,307.20	\$6,780.42	COM
368	8341006003	5,393	1,047	45.00	\$333.81	\$202.07	\$770.40	\$1,306.28	COM
369	8341006004	6,939	4,608	55.00	\$429.52	\$889.34	\$941.60	\$2,260.47	COM
370	8341006005	8,612	3,999	189.00	\$533.08	\$771.81	\$3,235.68	\$4,540.57	COM
371	8341006022	68,616	171,423	260.00	\$4,247.33	\$33,084.64	\$4,451.20	\$41,783.17	COM
372	8341006024	30,379	28,195	120.00	\$1,880.46	\$5,441.64	\$2,054.40	\$9,376.50	COM
373	8341006025	9,509	4,921	191.00	\$588.62	\$949.75	\$3,269.92	\$4,808.29	COM
378	8341007020	7,793	0	65.00	\$482.39	\$0.00	\$1,112.80	\$1,595.19	COM
379	8341007022	7,109	7,200	60.00	\$440.05	\$1,389.60	\$1,027.20	\$2,856.85	COM
380	8341007023	6,212	6,300	105.00	\$384.52	\$1,215.90	\$1,797.60	\$3,398.02	COM
381	8341007024	6,817	6,825	65.00	\$421.97	\$1,317.23	\$1,112.80	\$2,852.00	COM
382	8341007025	13,643	27,638	130.00	\$844.50	\$5,334.13	\$2,225.60	\$8,404.24	COM
383	8341007026	7,793	7,800	65.00	\$482.39	\$1,505.40	\$1,112.80	\$3,100.59	COM
384	8341007027	7,793	15,408	65.00	\$482.39	\$2,973.74	\$1,112.80	\$4,568.93	COM
385	8341007029	20,081	2,052	195.00	\$1,243.01	\$396.04	\$3,338.40	\$4,977.45	COM
386	8341007030	6,520	4,500	159.00	\$403.59	\$868.50	\$2,722.08	\$3,994.17	COM
387	8341007031	6,761	2,711	65.00	\$418.51	\$523.22	\$1,112.80	\$2,054.53	COM
388	8341007032	1,198	0	10.00	\$74.15	\$0.00	\$171.20	\$245.35	COM
389	8341007033	7,797	7,800	65.00	\$482.63	\$1,505.40	\$1,112.80	\$3,100.83	COM
390	8341007900	14,397	0	250.00	\$891.15	\$0.00	\$4,280.00	\$5,171.15	COM
391	8341008007	6,817	6,366	65.00	\$421.97	\$1,228.64	\$1,112.80	\$2,763.41	COM
392	8341008008	7,867	1,738	75.00	\$486.97	\$335.43	\$1,284.00	\$2,106.40	COM
393	8341008009	6,739	5,972	65.00	\$417.14	\$1,152.60	\$1,112.80	\$2,682.54	COM
394	8341008015	5,772	2,480	65.00	\$357.29	\$478.64	\$1,112.80	\$1,948.73	COM
395	8341008016	15,599	10,890	120.00	\$965.58	\$2,101.77	\$2,054.40	\$5,121.75	COM

MAP KEY	AIN	LOT SIZE	BUILDING SIZE	FRONTAGE	LOT ASMT	BLDG ASMT	FRNT ASMT	TOTAL ASMT	TYPE
396	8341008024	45,738	16,265	175.00	\$2,831.18	\$3,139.15	\$2,996.00	\$8,966.33	COM
397	8341008025	11,766	16,000	61.00	\$728.32	\$3,088.00	\$1,044.32	\$4,860.64	COM
398	8341008039	485	1,076	0.00	\$29.99	\$207.67	\$0.00	\$237.66	COM
398	8341008036	572	1,270	0.00	\$35.38	\$245.11	\$0.00	\$280.49	COM
398	8341008043	390	866	0.00	\$24.13	\$167.14	\$0.00	\$191.27	COM
398	8341008041	478	1,062	0.00	\$29.60	\$204.97	\$0.00	\$234.57	COM
398	8341008035	340	755	0.00	\$21.05	\$145.72	\$0.00	\$166.76	COM
398	8341008037	425	944	0.00	\$26.32	\$182.19	\$0.00	\$208.51	COM
398	8341008042	381	847	0.00	\$23.59	\$163.47	\$0.00	\$187.06	COM
398	8341008044	463	1,029	0.00	\$28.67	\$198.60	\$0.00	\$227.26	COM
398	8341008045	353	784	0.00	\$21.87	\$151.31	\$0.00	\$173.18	COM
398	8341008040	397	883	0.00	\$24.60	\$170.42	\$0.00	\$195.02	COM
398	8341008038	474	1,054	0.00	\$29.37	\$203.42	\$0.00	\$232.79	COM
398	8341008049	397	881	0.00	\$24.56	\$170.03	\$0.00	\$194.60	COM
398	8341008917	469	1,041	0.00	\$29.02	\$200.91	\$0.00	\$229.93	COM
398	8341008915	5,854	13,001	0.00	\$362.37	\$2,509.19	\$0.00	\$2,871.56	COM
398	8341008914	5,881	13,062	109.41	\$364.05	\$2,520.97	\$1,873.10	\$4,758.11	COM
398	8341008916	389	865	0.00	\$24.10	\$166.95	\$0.00	\$191.04	COM
398	8341008048	593	1,317	0.00	\$36.71	\$254.18	\$0.00	\$290.89	COM
399	8341008055	363	801	0.00	\$22.48	\$154.59	\$0.00	\$177.07	COM
399	8341008056	356	786	0.00	\$22.05	\$151.70	\$0.00	\$173.74	COM
399	8341008059	382	843	0.00	\$23.66	\$162.70	\$0.00	\$186.36	COM
399	8341008060	451	995	0.00	\$27.90	\$192.04	\$0.00	\$219.94	COM
399	8341008061	370	816	0.00	\$22.87	\$157.49	\$0.00	\$180.36	COM
399	8341008062	531	1,171	0.00	\$32.85	\$226.00	\$0.00	\$258.86	COM
399	8341008057	383	846	0.00	\$23.74	\$163.28	\$0.00	\$187.01	COM
399	8341008913	3,649	8,053	0.00	\$225.85	\$1,554.23	\$0.00	\$1,780.08	COM
399	8341008052	425	938	0.00	\$26.29	\$181.03	\$0.00	\$207.33	COM
399	8341008053	399	880	0.00	\$24.68	\$169.84	\$0.00	\$194.52	COM
399	8341008058	356	784	0.00	\$22.01	\$151.31	\$0.00	\$173.32	COM
399	8341008912	3,319	7,325	61.36	\$205.45	\$1,413.73	\$1,050.48	\$2,669.65	COM
399	8341008054	303	670	0.00	\$18.79	\$129.31	\$0.00	\$148.10	COM
400	8341008904	14,397	0	120.00	\$891.17	\$0.00	\$2,054.40	\$2,945.57	COM
401	8341008910	57,064	0	322.85	\$3,532.24	\$0.00	\$5,527.19	\$9,059.43	COM
402	8341008911	5,619	0	59.94	\$347.82	\$0.00	\$1,026.17	\$1,373.99	COM
416	8342001023	5,874	1,980	35.00	\$363.60	\$382.14	\$599.20	\$1,344.94	COM
417	8342001024	4,246	1,980	32.67	\$262.83	\$382.14	\$559.31	\$1,204.28	COM
418	8342001025	5,541	1,020	43.33	\$342.99	\$196.86	\$741.81	\$1,281.66	COM
419	8342001804	119,874	860	0.00	\$7,420.20	\$165.98	\$0.00	\$7,586.18	COM
420	8342001914	7,743	0	0.00	\$479.29	\$0.00	\$0.00	\$479.29	COM

MAP KEY	AIN	LOT SIZE	BUILDING SIZE	FRONTAGE	LOT ASMT	BLDG ASMT	FRNT ASMT	TOTAL ASMT	TYPE
Total		3,084,440	2,111,161	25444.92	\$186,601.72	\$396,335.66	\$426,705.71	\$1,009,643.10	

APPENDIX 4 – TOTAL ESTIMATED MAXIMUM COST OF IMPROVEMENTS AND ACTIVITIES

Year	Security	Street Improvements & Maintenance	Marketing, Promotions, & Special Events	Administration	Contingency / Reserve	Total
2020	\$363,471.52	\$312,989.36	\$161,542.90	\$141,350.03	\$30,289.29	\$1,009,643.10
2021	\$370,740.95	\$319,249.15	\$164,773.76	\$144,177.03	\$30,895.08	\$1,029,835.97
2022	\$378,155.77	\$325,634.13	\$168,069.23	\$147,060.57	\$31,512.98	\$1,050,432.68
2023	\$385,718.88	\$332,146.81	\$171,430.62	\$150,001.78	\$32,143.24	\$1,071,441.33
2024	\$393,433.26	\$338,789.75	\$174,859.23	\$153,001.82	\$32,786.10	\$1,092,870.16
2025	\$401,301.93	\$345,565.54	\$178,356.41	\$156,061.85	\$33,441.82	\$1,114,727.55
2026	\$409,327.97	\$352,476.85	\$181,923.54	\$159,183.09	\$34,110.66	\$1,137,022.11
2027	\$417,514.53	\$359,526.39	\$185,562.01	\$162,366.75	\$34,792.87	\$1,159,762.55
2028	\$425,864.82	\$366,716.92	\$189,273.25	\$165,614.09	\$35,488.73	\$1,182,957.81
2029	\$434,382.11	\$374,051.26	\$193,058.72	\$168,926.37	\$36,198.51	\$1,206,616.97
Total	\$3,979,911.74	\$3,427,146.16	\$1,768,849.67	\$1,547,743.38	\$331,659.28	\$11,055,310.23

APPENDIX 5 – MAP

APPENDIX 6 – INTERCEPT SURVEY