

2018 MAY -3 AM 9:43 OAKLAND CITY COUNCIL

RESOLUTION \_\_\_\_\_ C.M.S.

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**RESOLUTION (1) OF INTENTION TO FORM THE DOWNTOWN OAKLAND COMMUNITY BENEFIT DISTRICT 2018 ("DOWNTOWN OAKLAND CBD 2018"); (2) GRANTING PRELIMINARY APPROVAL OF THE DOWNTOWN OAKLAND CBD 2018 MANAGEMENT PLAN; (3) DIRECTING FILING OF THE PROPOSED DOWNTOWN OAKLAND CBD 2018 ASSESSMENT DISTRICT BOUNDARY DESCRIPTION; (4) DIRECTING DISTRIBUTION OF A BALLOT TO ALL AFFECTED PROPERTY OWNERS WHEREBY THEY CAN VOTE "IN FAVOR OF" OR "AGAINST" THE PROPOSED DOWNTOWN OAKLAND CBD 2018 AND ASSESSMENT TO DETERMINE WHETHER A MAJORITY PROTEST EXISTS; AND (5) SCHEDULING A PUBLIC HEARING FOR JULY 17, 2018**

**WHEREAS**, the City Council of the City of Oakland enacted the City of Oakland Business Improvement Management District Ordinance (Chapter 4.48, Ordinance 12190 of 1999, hereinafter "BIMD Ordinance") establishing the procedures for the formation of business improvement management districts; and

**WHEREAS**, the City Council approved a Neighborhood Business Improvement District ("NBID") Program pursuant to Oakland City Council Resolution No. 75323, dated November 9, 1999, to provide technical and financial assistance to stakeholder groups of business and property owners in the City to assist in the formation of such districts; and

**WHEREAS**, the property owners in the Downtown Oakland district (generally: the core of the downtown Oakland area along the Broadway corridor between 8<sup>th</sup> and 17<sup>th</sup> Streets) previously petitioned for the creation of the Downtown Oakland Community Benefit District 2008 (hereinafter "Downtown Oakland CBD 2008"), and said Downtown Oakland CBD 2008 and corresponding assessments were approved by the Oakland City Council through Resolution No. 81479 C.M.S., dated July 15, 2008; and

**WHEREAS**, the Downtown Oakland CBD 2008 will reach the end of its maximum 10-year existence by the end of 2018, as authorized by Oakland Municipal Code Chapter 4.48; and

**WHEREAS**, the property owners in the Downtown Oakland district have duly petitioned to form the Downtown Oakland Community Benefit District 2018 ("Downtown Oakland CBD 2018") under the BIMD Ordinance (OMC section 4.48.050.A.), and have proposed the Downtown Oakland CBD 2018 Management

Plan ("Downtown Oakland CBD 2018 Plan") attached hereto and incorporated by reference as **Exhibit A**, for the operation of the Downtown Oakland CBD 2018; and

**WHEREAS**, the Downtown Oakland CBD 2018 Plan contains a detailed engineer's report prepared by a registered professional engineer recognized by the State of California (see *Exhibit i. of Exhibit A* to this Resolution of Intention) ("Engineer's Report"); and

**WHEREAS**, the Downtown Oakland CBD 2018 Plan was prepared in accordance with the provisions of Article XIII of the California Constitution, and has been filed with the City Clerk for proceedings in formation of this district; and

**WHEREAS**, the Downtown Oakland CBD 2018 Plan, incorporated by this reference, when compared to the Downtown Oakland CBD 2008 Plan), provides for enhanced cleaning, marketing, and promotional activities and improvements of particular benefit to the properties located within the proposed Downtown Oakland CBD 2018 (as more specifically identified therein); and

**WHEREAS**, the Downtown Oakland CBD 2018 Plan was prepared in accord with the provisions of the BIMD Ordinance overseeing the formation of the Downtown Oakland CBD 2018 as referenced above, and has been filed with the City Clerk for proceedings in formation of this Downtown Oakland CBD 2018; now, therefore be it

**RESOLVED**, that the City Council of the City of Oakland finds that the Downtown Oakland CBD 2018 Plan satisfies all the requirements of the BIMD Ordinance, the laws of the State of California and the California Constitution with regard to the formation of business improvement management districts, and does hereby resolve, find, determine and give notice as follows:

1. The Preliminary Report of the City Clerk was filed on April 26, 2018 which describes the matters required by the BIMD Ordinance.
2. A business improvement management district is proposed to be established pursuant to the BIMD Ordinance with the boundaries as specified in the Downtown Oakland CBD 2018 Plan.
3. A copy of the preliminary report of the City Clerk is on file in the office of the City Clerk relating to the formation of the Downtown Oakland CBD 2018.
4. The Downtown Oakland CBD 2018 Plan is preliminarily approved and the assessments for the first year shall be as provided for in the Downtown Oakland CBD 2018 Plan if the Downtown Oakland CBD 2018 is established.

5. The District shall be a business improvement management district, and the name of the District shall be the "Downtown Oakland Community Benefit District 2018".
6. The reasons for the assessments and the types of the improvements and activities proposed to be funded and acquired by the levy of assessments on property in the Downtown Oakland CBD 2018 and the time period for which the proposed improvements are to be made are those specified in Sections IV and V of the Downtown Oakland CBD 2018 Plan.
7. Except where funds are otherwise available, an assessment will be levied annually to pay for all improvements and activities within the Downtown Oakland CBD 2018.
8. Except for fair share annual assessments totaling approximately \$188,716.94 on twelve (12) City owned properties located within the proposed DCBD 2018, no fiscal impact is anticipated to the City. The above assessments on City owned properties are further discussed in a separate and related resolution. The Downtown Oakland CBD 2018 if approved will be a self-funded and self-administered entity. Until disbursed, Downtown Oakland CBD 2018 assessments will be held in a special trust fund established on behalf of the district in Miscellaneous Trusts Fund (7999)/Treasury Operations Org (08721)/Pass Thru Assessments Account (24224)/DP 080 Administrative Project (1000007)/Downtown Oakland CBD (DCBD).
9. The boundaries of the Downtown Oakland CBD 2018 are described and delineated in Section IV of the Downtown Oakland CBD 2018 Plan, including a map outlining each affected lot.
10. The proposed Downtown Oakland CBD 2018 contains one Benefit Zone, which is delineated in the benefit zone map of Section IV.A. of the Downtown Oakland CBD 2018 Plan.
11. The proposed method and basis of levying the assessments to be levied against each property in the Downtown Oakland CBD 2018 is based on lot square footage, building square footage, linear frontage, and land use of each parcel located within the Downtown Oakland CBD 2018, and the assessments proposed for each property are contained in *Exhibit i* ("Engineer's Report") to the Downtown Oakland CBD 2018 Plan.
12. The assessments for the entire Downtown Oakland CBD 2018 equal \$1,997,639.31 for the first year of the Downtown Oakland CBD 2018 and the amount chargeable to each parcel are as shown in the Engineer's Report of the Downtown Oakland CBD 2018 Plan.

13. The Downtown Oakland CBD 2018 assessment shall be effective for a period of ten (10) years (beginning July 1, 2018 through June 30, 2028 as provided for in the Downtown Oakland CBD 2018 Plan) during which a maximum 5% increase per year in the amount of the assessment on each property shall be allowable as provided for in the Downtown Oakland CBD 2018 Plan. Related special benefit services will begin January 1, 2019 and end December 31, 2028.
14. The assessment shall be attached to the property and collected with the annual county property taxes, and in certain cases through a special municipal billing, and shall continue annually as provided for in the Downtown Oakland CBD 2018 Plan for each year that the Downtown Oakland CBD 2018 is in existence unless modified by the City Council on the recommendation of the Downtown Oakland CBD 2018 Advisory Board.
15. The City Clerk is directed to mail a copy of the Resolution of Intention to form the Downtown Oakland CBD 2018 along with the ballots (see **Exhibit B** hereto) for the written protest procedure to all affected property owners in the Downtown Oakland CBD 2018 in compliance with the BIMD Ordinance and Article XIII of the California Constitution and to each local Chamber of Commerce and business organization known to be located within the Downtown Oakland CBD 2018, give all other notices and take all other actions required by law, and give notice of the dates of the Public Hearing and Final Action on the Petition for Formation of the Downtown Oakland CBD 2018 to all affected property owners in the proposed Downtown Oakland CBD 2018 not less than forty-five (45) days before the scheduled public hearing, and also publish the Resolution of Intention in a newspaper of general circulation in the City of Oakland once, at least seven (7) days before the public hearing. The ballots mailed to the affected property owners shall contain the procedures for the completion and return of the ballots.
16. **A Public Hearing is set for July 17, 2018 at 6:30 p.m., or as soon thereafter as the matter may be heard, in the City Council Chambers in City Hall**, located at 1 Frank H. Ogawa Plaza, Oakland California), and as may be continued by the City Council, to hear public testimony and protests, to complete the counting of the returned ballots as to the formation of the District, and to take final action as to the formation of the District.
17. At the Public Hearing, the testimony of interested persons for or against the establishment of the Downtown Oakland CBD 2018, the proposed assessment, the boundaries of the Downtown Oakland CBD 2018, or the furnishing of the specified types of improvements or activities will be heard.

## 18. BALLOT PROCEDURES:

- a. Filing of BALLOTS – Persons/entities who submit ballots shall mail them in or personally deliver them to the City Clerk's Office. To be counted, ballots **must be received** before the close of the public comment portion of the July 17, 2018 Public Hearing. Ballots include an option to either vote YES in Favor of establishment or NO against establishment of the Downtown Oakland CBD 2018. The procedures applicable to the completion and return of the ballots are as specified in the ballot, a copy of which is attached hereto as ***Exhibit B*** and incorporated herein by this reference.
  
- b. MAJORITY PROTEST - **If there is a majority protest, the district will not be formed and assessment will not be imposed.** A majority protests exists if, upon the conclusion of the Public Hearing, ballots submitted in opposition to the Downtown Oakland CBD 2018 and corresponding assessment exceed the ballots submitted in favor of the Downtown Oakland CBD 2018 and corresponding assessment.
  - i. A protest may be made in writing by any interested person through the ballot procedure. Any protest pertaining to the regularity or sufficiency of the proceedings shall be in writing and shall clearly set forth the irregularity or defect to which the objection is made.
  - ii. Every written protest shall be filed with the City Clerk at or before the time fixed for the Public Hearing. A written protest may be withdrawn in writing at any time before the conclusion of the Public Hearing.
  - iii. Each written protest shall contain a description of the property in which the person subscribing the protest is interested sufficient to identify the property and, if a person subscribing is not shown on the official records of the City as the owner of the property, the protest shall contain or be accompanied by written evidence that the person subscribing is the owner of the property.
  - iv. A written protest which does not comply with the requirements stated above shall not be counted in determining a majority protest.

- c. **TABULATION OF BALLOTS** - After the close of the Public Hearing, tabulation of the ballots will be completed under the direction of the City Clerk and the results of the tabulation will be reported to the City Council. In tabulating the ballots, the ballots shall be weighted according to the proportional financial obligation upon the affected property.

IN COUNCIL, OAKLAND, CALIFORNIA, \_\_\_\_\_, 2018

**PASSED BY THE FOLLOWING VOTE:**

**AYES-** BROOKS, CAMPBELL WASHINGTON, GALLO, GIBSON MCELHANEY, GUILLEN, KALB, KAPLAN, and PRESIDENT REID

**NOES-**

**ABSENT-**

**ABSTENTION-**

**ATTEST:** \_\_\_\_\_  
LATONDA SIMMONS  
City Clerk and Clerk of the  
Council  
of the City of Oakland, California

**Exhibit A**  
**MANAGEMENT DISTRICT PLAN**  
for the  
**DOWNTOWN OAKLAND**  
**COMMUNITY BENEFIT DISTRICT 2018 (CBD)**

**FINAL PLAN**  
April 23, 2018

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**Exhibits**

- i. Engineer's Report with list of properties to be benefited

*Exhibits are available upon request to the Downtown Oakland Association.*

**Prepared for the Downtown Oakland Association by  
Progressive Urban Management Associates, Inc.  
and Kristin Lowell, Inc.**

# **MANAGEMENT DISTRICT PLAN for the DOWNTOWN OAKLAND COMMUNITY BENEFIT DISTRICT 2018 (CBD) FINAL – April 23, 2018**

## **INTRODUCTION**

Formed in 2008 by property owners, the Downtown Oakland CBD is a special district that collects a self-governed assessment on property to provide safe and clean enhancements through hospitality, maintenance and beautification services, and marketing and economic enhancements to improve the downtown Oakland’s livability and business climate.

The CBD was formed with a ten-year term and is set to expire, unless renewed by Downtown property owners and the City of Oakland, at the end of July 2018 with related services ending in December 2018. To prepare for the renewal of the CBD, the Downtown Oakland Association (DOA) retained the services of Progressive Urban Management Associates, Inc. to update the organization’s strategic plan. With priorities gained from the DOA Board of Directors and through an extensive strategic planning process that included an evaluation of market conditions, stakeholder focus groups and responses to an online community improvement survey, the proposed new CBD Management Plan will offer support for the following services:

- Increased deployment of “Ambassador” teams to provide enhanced hospitality, cleaning and landscaping throughout the district;
- Increased energy and resources to reduce disruptive street behaviors and work with civic and social service partners to address homelessness;
- New resources to provide an expanded communications function and a special projects fund to help respond to new district challenges and opportunities on a year-to-year basis.
- Continued economic enhancements supporting local businesses to retain and extend tenancy in buildings and attracting new investment.

## **MANAGEMENT PLAN SUMMARY**

Pursuant to the City of Oakland Business Improvement Management District Ordinance 12190, Chapter 4.48 of the Oakland Municipal Code, as amended July 21, 2015 (“Oakland BIMD Ordinance”), the existing Downtown Oakland CBD is being renewed for a ten-year term. Upon receipt of petitions signed by property owners representing greater than 30% of the assessments proposed to be levied for the District, the City of Oakland will initiate a ballot procedure to officially form and renew the CBD.

Governed by the Downtown Oakland Association board of directors, the District’s work program will deliver activities and improvements to improve and convey special benefits to properties located within the Downtown Oakland CBD area. The District will continue to provide both clean and safe and marketing and economic enhancements. Each of the activities is designed to meet District goals:

1. Producing a consistently clean, welcoming, and attractive Downtown experience,
2. Improving safety and the overall quality of life on downtown streets,
3. Attracting and retaining new businesses and residents,
4. Cultivating a fun and vibrant Downtown “living room”,
5. Enhancing property values, sales, and occupancies, and

6. Helping Downtown businesses compete locally and regionally, thereby retaining and extending tenancy in buildings.

As described in the Management District Plan, it is proposed that the CBD will provide funding for enhanced clean and safe, marketing and communications and special projects, above and beyond those provided by the City of Oakland.

Significant changes proposed for the 2018 CBD that differ from the existing CBD include the following:

- The size of the district is increasing by about 10 blocks, or roughly a 40% expansion of the service area.
- The pre-existing two-zone service and assessment structure is being consolidated into one.
- Assessments for clean and safe services are being increased to enhance service frequencies and keep up with program costs, including labor.
- New funding is proposed to support enhanced communications services and special projects to improve the district.

<b>Name of the District</b>	The proposed special assessment district is a business improvement district that shall be named the <b>"Downtown Oakland Community Benefit District 2018"</b> .
<b>Location</b>	<p>The district boundary encompasses the core of the downtown area focused along the Broadway corridor in Downtown Oakland from 8<sup>th</sup> and 17<sup>th</sup> Streets. Areas to be added to the 2018 district include the following:</p> <ul style="list-style-type: none"> <li>• The Webster Street corridor from 12<sup>th</sup> to 17<sup>th</sup> Streets;</li> <li>• An extension of the downtown core west to Martin Luther King Jr. Way between 9<sup>th</sup> and 14<sup>th</sup> Streets;</li> <li>• An extension of the Broadway corridor from 8<sup>th</sup> to 6<sup>th</sup> Streets.</li> </ul> <p>Detailed descriptions and maps of the district are provided beginning on Page 9.</p>
<b>Improvements &amp; Activities</b>	<p><b>A Welcoming, Attractive and Economically Vital Downtown:</b> The CBD will finance improvements and activities that will improve Downtown Oakland's environment for property owners, residents, workers and visitors, including:</p> <p><b>Safe and Clean Enhancements:</b></p> <ul style="list-style-type: none"> <li>• Maintenance Teams that sweep, scrub and pressure wash sidewalks, remove litter and graffiti, increase the frequency of trash removal and maintain landscaping throughout the District.</li> <li>• Ambassadors that provide visitor information, safety escorts, merchant outreach, city services liaison, event support, homeless services outreach and referrals, and work with local police and business and property owners to prevent crime and address quality of life issues.</li> </ul> <p><b>Marketing and Economic Enhancements:</b></p> <ul style="list-style-type: none"> <li>• Marketing and communications to support CBD activities and improvements and promote a positive image for Downtown Oakland.</li> <li>• Leadership and collaboration through research and community education to represent the downtown community with one clear voice.</li> <li>• Promote and support local business through marketing programs and city liaison role and attract new businesses and investment that further the strategic goals of the Downtown.</li> <li>• Promote Downtown Oakland's evolution as a regional destination for arts,</li> </ul>

	<p>culture and entertainment.</p> <ul style="list-style-type: none"> <li>Place-making and activation improvements that make Downtown Oakland more visually attractive, which may might include: enhanced landscaping, holiday décor, way-finding signage, trash receptacles, streetscape, planters, urban design plans, bike racks, programming of public spaces, etc.</li> </ul>
<b>Method of Financing</b>	Levy of assessments upon real property that benefit from improvements and activities.

<b>Budget</b>	Total district CBD budget for its first year of operations \$2,044,550 as follows:				
	<b>Budget Assumptions</b>	<b>CBD Budget</b>	<b>Less: General Benefit</b>	<b>Assessment TOTAL</b>	<b>% of Total</b>
	<b>Clean &amp; Safe Enhancements</b>	<b>1,385,000</b>	<b>\$ 46,911</b>	<b>\$ 1,338,089</b>	<b>67.7%</b>
	<b>Marketing &amp; Economic Enhancements</b>				
	Economic Enhancements	247,400			
	Special Project Fund	50,000			
	Management & Admin	247,400			
	City/County Fees 2.7%	55,200			
	<b>Sub-Total</b>	<b>600,000</b>		<b>600,000</b>	<b>29.3%</b>
	<b>Reserve (3%)</b>	<b>59,550</b>		<b>59,550</b>	<b>3.0%</b>
<b>TOTAL</b>	<b>2,044,550</b>		<b>1,997,639</b>	<b>100.0%</b>	
<p><b>General Benefit Allowance:</b> An allowance is made for general benefits that the district may provide to either the parcels outside the district boundary or to the public at large. Any CBD services that are found to provide general benefit cannot be paid for with assessment revenue. A certified engineer has estimated that the general benefit from services accounts for \$46,911 (or 2.29%) of the estimated budget, resulting in a total assessment budget of \$1,997,639.</p>					

<p><b>Cost</b></p>	<p>Annual assessments are based upon an allocation of program costs and a calculation of land and building square footage and linear frontage. Two-thirds of program costs are allocated to land and building square footage, and one-third of program costs are allocated to linear frontage. Owner-occupied residential condominiums and properties owned by government will receive full benefit from Safe and Clean Services and will be assessed fully for them; however, owner-occupied residential condominiums and government parcels will not receive the same benefit as commercial parcels from Marketing and Economic Enhancements because those uses are not engaged in commercial or customer attraction activities, thus their assessment will not include that portion of the assessment. All commercial and mixed-use parcels with residential condominium uses will be subject to an adjusted assessment rate for the owner-occupied residential square footage of that parcel. The commercial square footage for that type of parcel will be assessed the assessment rate applied to all commercial parcels. Rental residential units (i.e. apartments) are considered income-producing commercial property and will be assessed at commercial rates, receiving full benefit from all PBID services.</p> <p>Estimated annual assessments for Year 1 of the Downtown Oakland CBD follow.</p> <table border="1" data-bbox="383 863 1416 1192"> <thead> <tr> <th></th> <th>Commercial Rates (including Rental Residential)</th> <th>Government Rates</th> <th>Owner-Occupied Residential Condo</th> </tr> </thead> <tbody> <tr> <td>Lot Square Foot</td> <td>\$ 0.1741</td> <td>\$ 0.1373</td> <td>n/a</td> </tr> <tr> <td>Building Sq. Ft.</td> <td>\$ 0.0871</td> <td>\$ 0.0686</td> <td>n/a</td> </tr> <tr> <td>Linear Sq. Ft.</td> <td>\$ 17.623</td> <td>\$ 13.891</td> <td>n/a</td> </tr> <tr> <td>Per Livable Sq. Ft.</td> <td>n/a</td> <td>n/a</td> <td>\$0.315</td> </tr> </tbody> </table> <p><b>Rate Adjustment:</b> Over the first ten years of the CBD, rates will have increased a total of about 10%, or an average of 1% per year. Meanwhile, all costs of delivering services have increased substantially, including Bay Area wage rates. The rates above project an approximate 15% rate adjustment over fiscal year 2017-2018 Zone 1 assessment rates, and an approximate 25% one-time adjustment over fiscal year 2017-2018 Zone 2 assessment rates. The adjustments are needed to catch up with increasing labor costs associated with the Ambassador program, bring Oakland to be more consistent with service investments in peer cities, and to launch new initiatives related to communications and special projects within the district.</p>		Commercial Rates (including Rental Residential)	Government Rates	Owner-Occupied Residential Condo	Lot Square Foot	\$ 0.1741	\$ 0.1373	n/a	Building Sq. Ft.	\$ 0.0871	\$ 0.0686	n/a	Linear Sq. Ft.	\$ 17.623	\$ 13.891	n/a	Per Livable Sq. Ft.	n/a	n/a	\$0.315
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<p><b>Cap</b></p>	<p>Following renewal of the District, annual assessments may increase or decrease no more than 5% per year. Annual adjustments in assessment rates will be determined by the Downtown Oakland Association (DOA) CBD Advisory Board which shall then make a recommendation to the City for review and approval by the Oakland City Council.</p>																				
<p><b>City Services</b></p>	<p>The City of Oakland will provide an accounting of baseline services that are currently provided within the District and will continue through the duration of the planned renewal. Maintaining baseline services, however, commits no additional City funds beyond what already exists. Proportional reductions to baseline services may occur resulting from changes in the City's overall financial condition.</p>																				

<b>Collection</b>	For taxable properties, CBD assessments appear as a separate line item on the annual Alameda County property tax bills. Any assessment on a property that does not receive a property tax bill from the County may be billed directly by the City. The CBD shall be responsible for pursuing delinquent assessments and for costs associated with collecting unpaid assessments.
<b>District Governance</b>	The CBD will continue to be managed by the Downtown Oakland Association (DOA) board of directors. A majority of the DOA board is composed of property owners and/or their representatives within the CBD.
<b>District Formation</b>	Local enabling legislation, (Oakland Municipal Code Chapter 4.48), for CBD district formation requires the submission of petitions signed by property owners in the proposed district who will pay more than 30% of the total assessments (i.e. petitions must represent more than 30% of the \$1,997,639 to be assessed). Petitions are submitted to the Oakland's City Council and the City will mail ballots to all affected property owners. The majority of ballots returned, as weighted by assessments to be paid, must be in favor of the CBD in order for the City Council to consider approval.
<b>Duration</b>	Collection of the first year's assessments will be included in Alameda County's 2018-2019 property tax bills, and in certain cases may be collected through a special municipal billing. Services will begin January 1, 2019 and continue through December 31, 2028. A five-year review of the district will evaluate market conditions and the need for any adjustments to the Management Plan. Any amendments to the Management Plan will require a new petition and mail ballot process and any subsequent renewal of the district will require a new Management Plan, petition and mail ballot process.

## II. WHY RENEW THE DOWNTOWN OAKLAND CBD?

### What is a CBD?

The International Downtown Association estimates that more than 1,000 property-based business improvement districts (or “community benefit districts” (CBD)) currently operate throughout the United States and Canada. **A CBD provides enhanced improvements and activities, such as public safety, maintenance and image enhancement, in addition to those provided by local government.** CBDs provide services that improve the overall viability of business districts, resulting in higher property values, sales and tax revenues. Since the creation of California’s Property and Business Improvement District Law in 1994 more than 100 new CBDs have been established in California downtowns and other commercial districts, including Sacramento, Berkeley, San Francisco, Santa Monica and San Jose. In Oakland, there are currently eleven (11) CBDs.

### Why Renew the Downtown Oakland CBD?

- **Creating a Consistently Clean, Welcoming and Attractive Downtown Remains a Challenge:** The impetus for creating the CBD in 2008 was to address an inconsistent experience in Downtown’s public realm – dirty sidewalks, graffiti and occasionally intimidating street behaviors that detracted from visitors’ overall experiences. While the CBD has made progress to stabilize the Downtown environment, challenges remain. Continued permissive attitudes, a lack of financial resources at the City of Oakland, statewide growth in street populations, and increasingly brazen behavior have resulted in a decline in perceptions of comfort and safety in the Downtown. Recent stakeholder surveys find reducing homelessness and disruptive street behaviors as one of downtown’s top priorities.
- **Cultivate Fun & Vibrant Downtown “Living Room”:** Downtown Oakland is the civic heart of the City. The CBD aims to attract residents and visitors of all ages to come and enjoy Downtown, by creating a vibrant and comfortable community gathering place with arts, culture, entertainment, education, recreation, open space, food, shopping, commerce, services, etc.
- **Enhance Property Values, Sales, and Occupancies:** CBDs are a critical mechanism in strengthening the economic foundation of downtowns. The Downtown Oakland CBD aims to fund improvements and services that enhance the overall economic vitality of the Downtown business district. Success is measured by higher property values, sales and occupancies.
- **Help Downtown Oakland Compete:** As a business location and a retail/entertainment destination, Oakland competes with growing business districts throughout the Bay Area and beyond. The CBD provides resources to help Downtown Oakland strengthen its unique position in this increasingly competitive market.
- **Maintain Ratepayer Control and Accountability:** The Downtown Oakland Association Board of Directors ensures that decisions affecting assessments are made by a board with a majority of affected property owners and at least one business owner who is not a property owner. CBD-financed programs are subject to an annual audit and other private sector performance standards and controls.

### III. THE PROCESS TO DEVELOP THE CBD MANAGEMENT PLAN

The CBD Management Plan is the result of a six month process to update the Downtown Oakland Association’s (DOA) Strategic Plan. The 2017 Strategic Plan aligns the organization’s priorities and structure with the opportunities anticipated over the next five to ten years. The 2017 Strategic Plan process was led by the DOA Board of Directors and staff and included input from a DOA board strategic planning workshop, stakeholder roundtables and a community survey. More than 300 stakeholders participated in the strategic planning process.

**Priorities** from various groups for the future of Downtown were concentrated around the following major themes:

1. Make Downtown **safer and more welcoming** with an emphasis on reducing homelessness and disruptive street behaviors;
2. Continue supplemental **cleaning** in Downtown, particularly ongoing graffiti removal.
3. Fill vacant storefronts and **support local businesses**.
4. **Invest in placemaking**, defined as both capital improvements and programming, to create better public amenities and more walkable, bikeable streets;
5. **Increased collaboration** with City and other agencies and stakeholders

**Strategic Plan Vision, Framework & Construct:** To achieve the preceding improvement priorities for Downtown the following construct was developed to guide the next five to ten-year strategic direction for the DOA and Downtown Oakland.

<b>BRILLIANT AT THE BASICS</b>	Initiatives that aim to enhance the clean and safe programs. These actions focus on strengthening the basic principles of clean and safe, with a pronounced effort to address graffiti abatement, and establishing collaborative partnerships to counter issues related to safety and nuisance behavior.
<b>BUSINESS DEVELOPMENT &amp; STOREFRONT ACTIVATION</b>	Initiatives that aim to enhance the organization’s role in helping existing and prospective retail and other businesses thrive, particularly with the end goal of activating vacant ground floor commercial space. Events should be developed that are specifically oriented to support retail. DOA should develop the capacity to match prospective merchants with city and nonprofit resources, business planning services, and brokers. Eventually, the organization can play a more prominent role in business recruitment by spearheading new innovative programs or reviving pop-up retail concepts.
<b>COMMUNICATIONS &amp; COLLABORATION</b>	Initiatives that involve a collaborative approach and effective relationships with city departments and other partners. An activated residential population has the potential to work on behalf of the CBD for affordability and cultural preservation, and to better meet the needs of residents and visitors.

**Implications for CBD Renewal:** The Strategic Plan outlines additional resources and organizational restructuring that may be needed to implement the plan framework, including:

- **Dedication of more resources to clean & safe services**, particularly on the Broadway corridor. Enhancements should be considered to ensure that constant vigilance is maintained to abate graffiti and reduce disruptive behaviors from street populations.
- **Creation of a new staff Communications position** to promote the organization’s brand through marketing materials, website and social media, and business support services, and to allow executive leadership to focus more time on big-picture initiatives.
- **Consideration of a Special Projects Fund** to capitalize innovative projects such as pop-up retail.
- **Diversification of revenue sources beyond assessments**, through the legal structure that enables the CBDs to fundraise.

## IV. IMPROVEMENT & ACTIVITY PLAN FOR CBD RENEWAL

### A. CBD Boundaries

The district boundary encompasses the core of the downtown area focused along the Broadway corridor in Downtown Oakland from 8<sup>th</sup> and 17<sup>th</sup> Streets. Areas to be added to the district include the following:

- The Webster Street corridor from 12<sup>th</sup> to 17<sup>th</sup> Streets;
- An extension of the downtown core west to Martin Luther King Jr. Way between 9<sup>th</sup> and 14<sup>th</sup> Streets;
- An extension of the Broadway corridor from 8<sup>th</sup> to 6<sup>th</sup> Streets.

A detailed description follows and detailed maps of the Downtown Oakland CBD are provided on the following pages.

#### Detailed District Description

The northern and southern boundaries of the PBID roughly extend from 18<sup>th</sup> Street on the west side of San Pablo Avenue in the northwest, to one parcel south of the corner of 17<sup>th</sup> Street and Alice Street to the northeast, to the southwest corner of 7<sup>th</sup> and Washington Street to the southwest corner of 6<sup>th</sup> Street and Broadway in the southeast.

The western and eastern boundaries extend roughly from the southwest corner of 6<sup>th</sup> Street and Washington Street to the northeast corner of 18<sup>th</sup> and San Pablo to the west, and from the southeast corner of 6<sup>th</sup> and Broadway to one parcel south of the northwest corner of 17<sup>th</sup> Street and Webster Street.

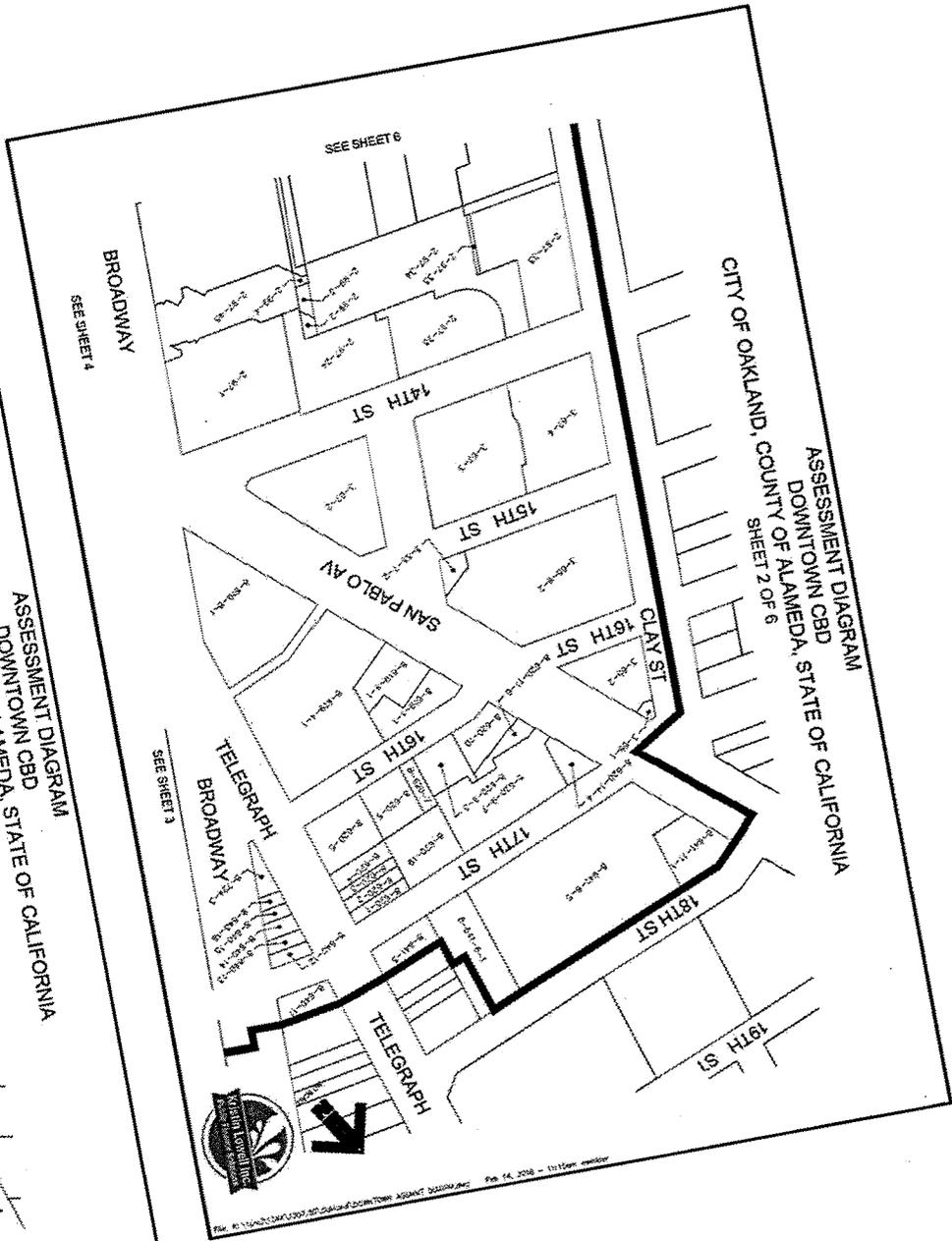
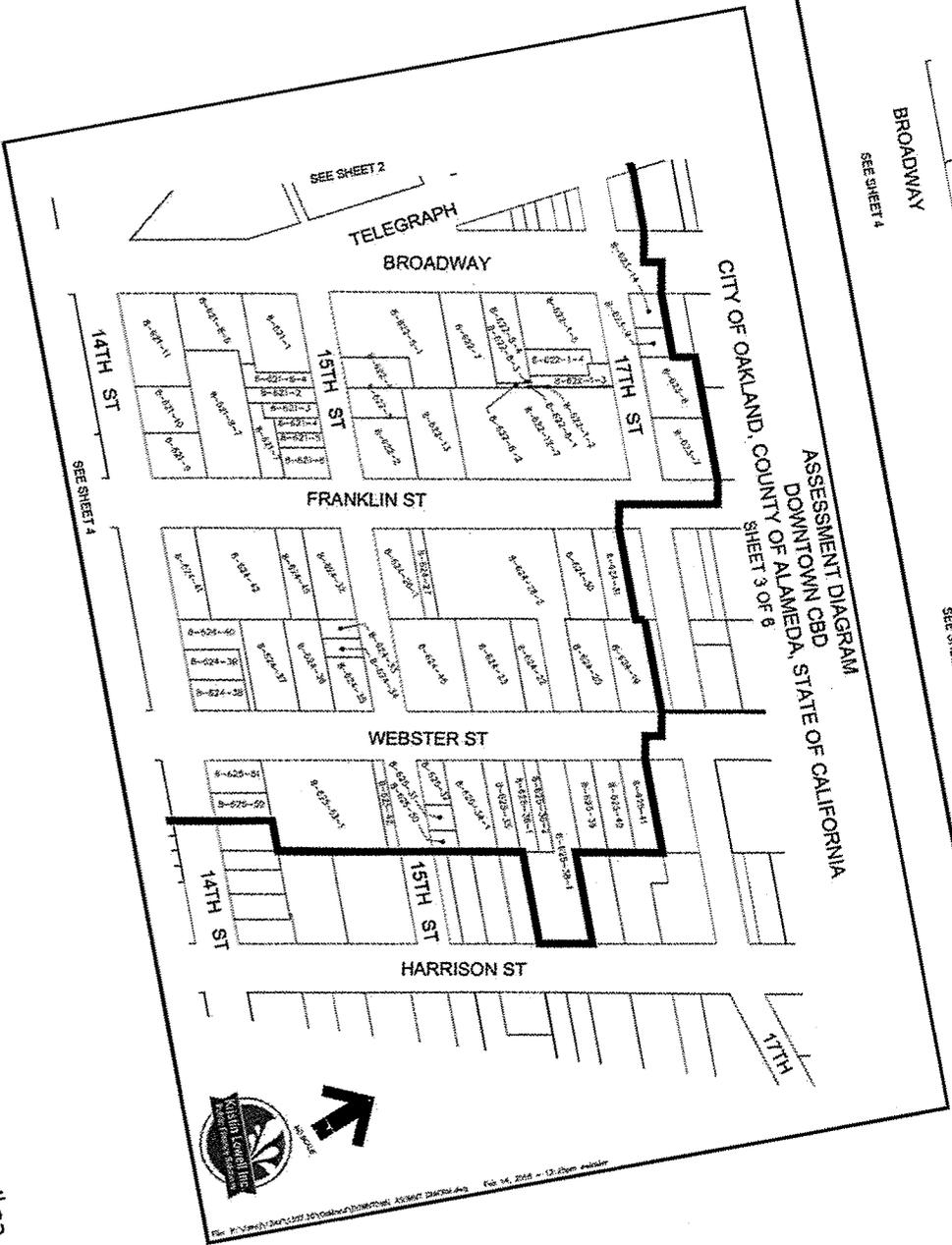
The parcels selected to be included in the PBID form a unique retail, entertainment, commercial and residential core that is a major portion of the greater City center area of downtown Oakland. Keeping the District clean, safe and attractive will increase pedestrian traffic and consumer activity and help create a strong symbiotic relationship between the PBID and the customers it serves.

#### PBID Boundary

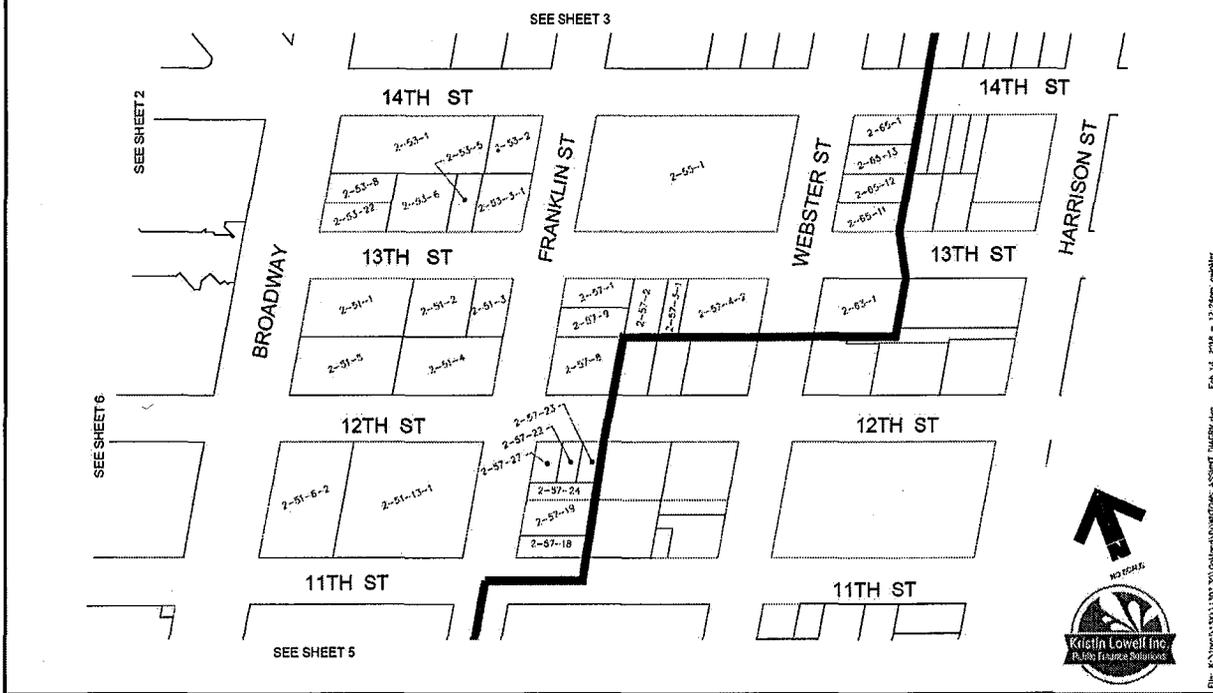
The boundaries of the Downtown Oakland Association in 2019 are described as follows:

- **Northern Boundary:** Starting at northwest corner of San Pablo Avenue and 18<sup>th</sup> Street, parcel number 8-641-11-1, and running up 18<sup>th</sup> Street to one parcel west of the corner of 18<sup>th</sup> Street and Telegraph Avenue, parcel number 8-641-6-1, to one parcel north of the corner of 17<sup>th</sup> Street and Telegraph Avenue, parcel number 8-641-5, to the southeast corner of 17<sup>th</sup> and Broadway, parcel number 8-640-11, to the southeast corner of 17<sup>th</sup> Street and Franklin Street, parcel number 8-623-7, to one parcel south of the northeast corner of Webster Street to the northeast, parcel number 8-642-31, to one parcel south of the northeast corner of 17<sup>th</sup> and Webster, parcel number 8-625-41.
- **Southern Boundary:** Starting at the southwest corner of 7<sup>th</sup> and Washington Street, parcel number, 1-203-20, to the corner of 6<sup>th</sup> Street and Washington Street, parcel number 1-199-1, to the southwest corner of 6<sup>th</sup> Street and Broadway in the southeast, parcel number 1-234-9.





ASSESSMENT DIAGRAM  
 DOWNTOWN CBD  
 CITY OF OAKLAND, COUNTY OF ALAMEDA, STATE OF CALIFORNIA  
 SHEET 4 OF 6



ASSESSMENT DIAGRAM  
 DOWNTOWN CBD  
 CITY OF OAKLAND, COUNTY OF ALAMEDA, STATE OF CALIFORNIA  
 SHEET 5 OF 6





## **B. Work Program**

The work program aims to deliver on the core purpose of the CBD is to create and sustain a vibrant and prosperous Downtown by:

1. Producing a consistently clean, welcoming, and attractive Downtown experience,
2. Attracting and retaining new businesses,
3. Cultivating a fun and vibrant Downtown "living room",
4. Enhancing property values, sales, and occupancies, and
5. Helping Downtown businesses compete locally and regionally, thereby retaining and extending tenancies in buildings.

Services are bundled into two primary activity centers: "Safe and Clean" and "Marketing and Economic" enhancements. The Safe and Clean services include efforts to make Downtown clean and welcoming. Marketing and economic enhancements include a variety of initiatives aimed to improve the Downtown business climate, including support for local businesses, attracting new investment, strengthening Downtown's arts and culture niche, and marketing and communications to promote all CBD services and improve Downtown's overall image.

### **SAFE & CLEAN ENHANCEMENTS**

#### **Cleaning & Hospitality Ambassadors:**

To respond to stakeholder priorities and guiding principles to make Downtown both more welcoming, clean and beautiful, the CBD funded Ambassador program will be strengthened moving forward.

In Downtown Oakland, the Ambassador program has been a critical element to stabilize streets. Key accomplishments delivered in the Downtown Oakland CBD over the past year include:

- 11 ambassadors provide an average deployment of 450 hours per week
- Each ambassador walks more than seven miles each day
- More than 57,150 pounds of trash were collected in 2017
- 6,300 pieces of graffiti were abated

Despite the progress to-date from the Ambassador program, challenges remain. California's prolonged drought conditions are requiring new approaches and equipment to replace less expensive practices that relied on the unrestricted use of water. Plus, permissive civic attitudes that tolerate street populations and disruptive behaviors coupled with a statewide increase in homelessness have led to more intimidation and less comfort on streets. On behalf of Downtown business and property owners, the CBD and DOA continue to search for compassionate solutions and partnerships that will restore more orderly conduct, and create a welcoming environment for everyone.

The Management Plan provides for an increase in funding for Cleaning and Hospitality Ambassadors to allow for increases in program labor costs. Estimated deployment of Ambassadors is anticipated as follows:

<b>Maintenance Services</b>	<b>Frequency</b>
Average Weekly Coverage	7 days/week
Litter removal/pan & broom	Daily as needed
Detail cleaning of public amenities	Daily as needed
Graffiti removal	Daily as needed
Weed removal	Daily as needed
Pressure washing/spot cleaning/strategic hot spots	Daily as needed
<b>Safety Services</b>	<b>Frequency</b>
Coverage in All Areas	7 days/week 8 to 16 hours
Primary method of coverage	Foot and bike patrols
Business contacts	Daily
Visitor contacts	Daily
Outreach with street populations	Daily
Reporting	Daily

Clean and safe enhancements account for 67.7% of the annual CBD budget.

#### **MARKETING & ECONOMIC ENHANCEMENTS**

A comprehensive economic vitality program has been included as a key component of the Downtown CBD. The prior management plan was designed during a period of economic recession; hence activities were highly focused on clean and safe services to stabilize the downtown environment. Given a more favorable economic climate, and acknowledging demographic and lifestyle trends that are supportive of continued investment in downtowns, the areas of for economic enhancements have expanded as outlined in the Strategic Plan to include:

- **Business Support and Innovation:** Downtown is first and foremost a center for commerce providing both primary jobs and retail. For retail, downtown will aim to strengthen its existing offerings and position for local unique dining and shopping. The CBD will fund efforts aimed at attracting new tenants and investment and promote continued mixed use development that includes retail, office, housing and cultural uses.
- **Arts, Culture, Entertainment:** Advance Downtown Oakland’s evolution as a regional destination for arts, culture and entertainment. Downtown has a rich and varied collection of arts and cultural venues. Arts, culture and entertainment creates a differential advantage for Downtown and adds to the quality of life for Oakland residents. The CBD will provide leadership and programs to enhance Downtown’s image as a unique arts and cultural destination.
- **Marketing and Communications:** Marketing and communications efforts will be strengthened to support all components of the CBD Management Plan. Marketing related to clean and safe services will create awareness of cleaning, hospitality, beautification and placemaking changes being made to improve the Downtown, and promote the vision designed by the Downtown community and inspire stakeholder engagement. Marketing related to the economic development portion of the work program will: advance the image and branding of the Downtown; highlight the unique startup innovation and arts, culture and entertainment character of the Downtown; attract new and

returning visitors to Downtown to live, work, eat, drink, play, engage, and be inspired; support new investment opportunities for retail, office and housing; and promote easy and affordable access via transit and parking to the Downtown.

- **Collaboration:** The CBD will support research and community education efforts that help to evaluate the impacts of policies and issues on the Downtown business and investment climate. The CBD will support efforts to advance policies that improve Downtown's overall quality of life and economic and cultural vitality.

### **Special Projects**

The CBD will include funds to invest in highly visible improvements that will add to the attractiveness of public spaces throughout downtown. Beautification and placemaking improvements may include:

- Landscaping, planters, hanging flower baskets and other green elements.
- Seasonal holiday decorations and banners.
- Cosmetic capital improvements, including street furniture, information kiosks, pedestrian lighting and other amenities.
- Wayfinding and directional signage to help visitors navigate through downtown.
- Temporary and permanent public art installations.
- Installation of bicycle racks and other amenities to encourage bicycle use.
- Promote the installation and use of bike-share, car-share and other innovative mobility options.
- Programming and events within public spaces.
- Planning and design processes to improve public spaces throughout the Downtown.
- Other improvements as determined year-to-year by the DOA board of directors.

### **Management, Administration and Reserve**

Like any business, the CBD requires a professional staff to properly manage programs, communicate with stakeholders and provide leadership. To reduce administrative costs, increase leveraging of funds and avoid duplication of enhanced services, this plan anticipates that the day-to-day services financed by the CBD will continue to be managed by the Downtown Oakland Association. CBD funds can be further leveraged by sponsorships from special events, contracts, grants, parking meter revenues and earned income. Administrative costs include:

- Accounting and annual financial review and/or audit
- Insurance
- Program support costs including supplies, equipment and rent
- Assessment collection cost from the City and County
- Other administration costs associated with the overhead and administrative support of programs.

A reserve is also budgeted to provide a contingency for unforeseen program needs and to provide a cushion for assessment delinquencies. Reserve funds can also be utilized to pay for costs associated with CBD renewal.

32.3% of the CBD budget is allocated to support economic and marketing initiatives, including program management, administration and reserve.

### C. Plan Budgets

The total improvement and activity plan budget for the first year of the district is projected at \$2,044,550 with the following components:

Budget Assumptions	CBD Budget	Less: General Benefit	Assessment TOTAL	% of Total
<b>Clean &amp; Safe Enhancements</b>	<b>1,385,000</b>	<b>\$ 46,911</b>	<b>\$ 1,338,089</b>	<b>67.7%</b>
<b>Marketing &amp; Economic Enhancements</b>				
Economic Enhancements	247,400			
Special Project Fund	50,000			
Management & Admin	247,400			
City/County Fees 2.7%	55,200			
<b>Sub-Total</b>	<b>600,000</b>		<b>600,000</b>	<b>29.3%</b>
<b>Reserve (3%)</b>	<b>59,550</b>		<b>59,550</b>	<b>3.0%</b>
<b>TOTAL</b>	<b>2,044,550</b>		<b>1,997,639</b>	<b>100.0%</b>

Non-assessment funding, such as special event sponsorships or other earned income, will need to be raised to cover the cost associated with general benefits from services.

#### Ten Year Operating Budget

A projected 10-year operating budget for the Downtown Oakland CBD is provided on the following page. Projections for the budget are based upon the following assumptions:

Total program revenue increases no more than 5% per year, the maximum allowed under the proposed annual budget adjustment to respond to program costs. Actual budgets may not increase 5% as recommended by the CBD Advisory Board (see Section VI below) and approved by the Oakland City Council.

- Revenues for specific activities within the general activity categories (i.e. Clean and Safe and Marketing and Economic enhancements) may be reallocated among specific activities from year to year based upon district needs and budgets developed by the DOA board of directors. Up to 10% of revenues may be moved between the Clean and Safe and Marketing and Economic Enhancement categories.

<b>Downtown Oakland CBD:</b>										
<b>Ten Year Operating Budget &amp; Maximum Assessments</b>										
(Prepared by Progressive Urban Management Associates, May 1, 2018)										
<b>Assumption:</b>										
Assessment rates increase by a maximum of 5% each year.										
Actual adjustments may be lower as determined by the Downtown Oakland Association board of directors.										
<b>ESTIMATED TEN YEAR OPERATING BUDGET</b>										
Activity	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Clean & Safe	1,385,000	1,454,250	1,526,963	1,603,311	1,683,476	1,767,650	1,856,032	1,948,834	2,046,276	2,148,590
Marketing & Economic Enhancements	600,000	630,000	661,500	694,575	729,304	765,769	804,057	844,260	886,473	930,797
Reserve	59,550	62,528	65,654	68,937	72,383	76,003	79,803	83,793	87,982	92,382
<b>TOTAL</b>	<b>2,044,550</b>	<b>2,146,778</b>	<b>2,254,116</b>	<b>2,366,822</b>	<b>2,485,163</b>	<b>2,609,421</b>	<b>2,739,893</b>	<b>2,876,887</b>	<b>3,020,732</b>	<b>3,171,768</b>
<b>MAXIMUM ANNUAL ASSESSMENT RATES</b>										
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Lot Square Footage	0.1741	0.1828	0.1919	0.2015	0.2116	0.2222	0.2333	0.2450	0.2572	0.2701
Building Square Footage	0.0871	0.0915	0.0960	0.1008	0.1059	0.1112	0.1167	0.1226	0.1287	0.1351
Linear Front Footage	17.623	18.504	19.429	20.401	21.421	22.492	23.617	24.797	26.037	27.339
Owner Occupied Residential (per livable sq.ft.)	0.3150	0.3308	0.3473	0.3647	0.3829	0.4020	0.4221	0.4432	0.4654	0.4887
<b>MAXIMUM ANNUAL ASSESSMENT RATES: GOVERNMENT</b>										
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Lot Square Footage	0.1373	0.1442	0.1514	0.1589	0.1669	0.1752	0.1840	0.1932	0.2029	0.2130
Building Square Footage	0.0686	0.0720	0.0756	0.0794	0.0834	0.0876	0.0919	0.0965	0.1014	0.1064
Linear Front Footage	13.891	14.586	15.315	16.081	16.885	17.729	18.615	19.546	20.523	21.550

## V. ASSESSMENTS

### A. Assessment Methodology

To develop the CBD assessment methodology, the consulting team includes Kristin Lowell Inc., a registered professional engineer certified by the State of California. ***Additional information and justification for the assessment methods and adjustments are provided in the Engineer's Report, prepared by Kristin Lowell Inc. and provided as an Exhibit to the Management Plan.***

Service benefits are distributed to lot and building square footage and linear front footage through a "cost allocation" approach — the costs of specific services are allocated to the assessment variables that benefit most from services. As designed in the initial CBD plan from 2008, Lot and building square footage and linear frontage are the key variables for the assessment methodology:

- **Lot Square Footage and Linear Front Footage:** Lot square footage and linear front footage are utilized to assess the benefit of services to the ground level of properties.
- **Building Square Footage:** Building square footage is utilized to assess the benefit from services to buildings, including tenants, residents and employees thereby retaining and extending tenancies in buildings.

Service benefits are greater to ground floor uses since services will make sidewalks and the public realm cleaner, safer and more attractive. Acknowledging these greater benefits, the sum of lot, linear frontage plus building will effectively place more emphasis on the ground level of buildings.

**Property Use Considerations:** The methodology provides the following treatments for property used exclusively for residential condominiums and parking structures:

- **Treatment of Owner-Occupied Residential Condominiums and Government Property:** Owner-occupied residential condominiums and properties owned by government will receive full benefit from Environment Services (i.e. clean and safe) and will be assessed fully for them; however, owner-occupied residential condominiums and government parcels will not receive the same benefit as commercial parcels from Economic Enhancement Services (i.e. marketing, special events and economic development) because those uses are not engaged in commercial or customer attraction activities, thus their assessment will not include that portion of the assessment. All commercial and mixed-use parcels with owner-occupied residential condominium uses will be subject to an adjusted assessment rate for the residential square footage of that parcel. The commercial square footage for that type of parcel will be assessed at the assessment rate applied to all commercial parcels. Rental residential units (i.e. apartments) are considered income-producing commercial property and will be assessed at commercial rates, receiving full benefit from all PBID services.

The resulting adjustment for owner-occupied residential condominiums and government property is 78.83% of the full assessment rate, and includes the following assessment components:

	Share of Full Commercial Assessment
Full Share of Clean & Safe Service Benefit	67.74%
Proportional Share of Organization Budget	9.11%
Proportional Share of Reserve	1.97%
<b>Total Adjusted Share of Commercial Rate</b>	<b>78.83%</b>

- **Treatment of Parking Structures:** Parking structures receive different levels of benefit from CBD improvements and services based upon their use and ownership. Parking structures will be subject to one of the following methodologies:
  - a. Parking structure square footage that is integrated within and/or dedicated to a building, has the same ownership as the building, and the building has uses in addition to parking where parking is just an ancillary use, does not receive benefit from the CBD services and therefore square footage of the parking structure will not be assessed.
  - b. Stand-alone parking structures that are not ancillary to a building will receive the full benefit from CBD improvements and activities and will be assessed at standard assessment rates.

## B. Calculation of Assessments

The preceding methodology is applied to a database that has been constructed by the Downtown Oakland Association. Property data is first obtained from the Alameda County Assessor's Office.. A list of properties included in the CBD is provided within the *Appendix*.

The assessment methodology is based on the following construct:

- Two-thirds (2/3) of the assessment is applied to lot and building square footage, and one-third of the assessment is applied to linear frontage.
- Lot square footage is assessed at twice (2x) the rate of building square footage.

**Total Estimated Assessments:** Based upon the methodology, property data and the proposed CBD budget, approximate lot and building assessments are calculated. Assessments will not exceed the following amounts during the first year of the renewed CBD:

	Commercial Rates (including Rental Residential)	Government Rates	Owner-Occupied Residential Condominiums
<b>Lot Square Foot</b>	\$ 0.1741	\$ 0.1373	n/a
<b>Building Square Foot</b>	\$ 0.0871	\$ 0.0686	n/a
<b>Linear Front Footage</b>	\$ 17.623	\$ 13.891	n/a
<b>Per Livable Sq. Ft.</b>	n/a	n/a	\$0.315

To calculate an annual assessment, the preceding rates are applied to property data. The following examples offer a calculation for a commercial property and a residential condominium.

<b>Commercial Property</b>	<b>Dimension</b>	<b>Rate</b>	<b>Sub-Total</b>
Lot Square Footage	5,000	0.1741	\$ 870.50
Building Square Footage	10,000	0.0871	\$ 871.00
Linear Frontage	100	17.62	\$ 1,762.00
<b>TOTAL ANNUAL ASSESSMENT</b>			<b>\$ 3,503.50</b>

<b>Owner- Occupied Residential Condominium</b>	<b>Dimension</b>	<b>Rate</b>	<b>Total</b>
Livable Square Footage	2,000	0.315	\$ 630.00

### C. Assessment Adjustments

**Annual Adjustment:** Assessment rates may be adjusted for annual changes in programs costs, not to exceed 5%. Actual annual adjustments may range from a decrease of 5% to an increase of 5%. Assessment rates will not exceed the levels shown in the Ten Year Operating Budget and Maximum Assessment exhibit.

**Budget Process:** A balanced budget approach is utilized to develop each annual budget within the constraints of the assessment rates. Any annual budget surplus or deficit is tracked by program. Prior year surpluses may be used as deemed necessary by the DOA board of directors based on the allocations described in the Management District Plan and subsequent annual reports submitted by the CBD Advisory Board to the City of Oakland and approved by the Oakland City Council. Funds from an expired District shall be rolled over into the new District if one is established, or returned to the property owners if one is not established, in accordance with the Streets and Highways (S&H) Code section 36671. However, pursuant to S&H Code section 36660, any excess funds can only be used to benefit the properties which paid them. Because the boundaries for the proposed Downtown Oakland CBD 2018 ("CBD 2018") are expanded compared to the boundaries of the Downtown Oakland CBD 2008 ("CBD 2008"), surplus funds paid by assesses under the CBD 2008 may not be spent on the expanded areas of the CBD 2018.

**General Benefit Adjustment:** The Downtown Oakland CBD's Engineer's Report has found that the CBD may provide general benefit (i.e. benefits to the general public or surrounding properties) that is intangible and unquantifiable. To account for any general benefit an adjustment has been established. Accordingly, \$46.911 (or 2.29%) must be funded by non-assessment revenue in the first year of the CBD, and a proportional amount in subsequent years. A detailed analysis is provided in Engineer's Report, attached as Exhibit A.

**Time and Manner for Collecting Assessments:** For taxable properties, CBD assessments appear as a separate line item on the annual Alameda County property tax bills. Any assessment on a property that does not receive a property tax bill from the County may be billed directly by the City. The CBD shall be responsible for pursuing delinquent assessments and for costs associated with collecting unpaid assessments.

**Disestablishment:** State law and the Oakland Municipal Code provide for the disestablishment of a CBD pursuant to an annual review process. Each year that the CBD is in existence, there will be a 30-day period during which the property owners will have the opportunity to request disestablishment of the District. This 30-day period begins each year on the anniversary day that the district was first established by City Council. Within that 30-day period, if a written petition is submitted by the owners of real property who pay more than 50 percent (50%) of the assessments levied, the CBD may be disestablished. The City Council will hold a public hearing on disestablishing the CBD prior to actually doing so.

**Issuance of Bonds:** No bonds or other bonded debt is to be issued to finance activities and improvements envisioned in the Management District Plan. If the DOA decides to issue bonds or other bonded debt in the future, whether or not increases to the term and/or assessment rates as set forth in this Plan are proposed, revisions to the Management Plan will require new petition and mail ballot procedures.

## VI. GOVERNANCE

### Advisory Board

Prior to adopting a resolution establishing the Downtown Oakland CBD, the City Council shall appoint a CBD Advisory Board ("Advisory Board"), as outlined in Section 4.48.190 of the Oakland BIMD Ordinance. The Advisory Board shall make a recommendation to the City Council on the expenditure of revenues derived from the levy of assessments, on the classification of properties applicable, and on the method and basis of levying the assessments. At least one member of the Advisory Board shall be a business licensee within the CBD who is not also a property owner within the CBD.

The Advisory Board determines budgets, assessment adjustments and monitors service delivery. The Advisory Board shall also prepare an annual report for each fiscal year, except the first year, for which assessments are to be levied (Oakland Municipal Code 4.48.200). Each annual report must be filed with the City Clerk. The City Council may approve the annual report as filed, or may modify any particulars contained in the report, and then approve it as modified (Oakland Municipal Code 4.48.200 (C)).

### Management Corporation

The Downtown Oakland Association (DOA), a 501(c)3 California nonprofit corporation, will continue to be the management corporation and governing board for the renewed CBD. The role of the management corporation is consistent with similar CBDs and downtown management organizations throughout California and the nation. As part of the Management Plan, the DOA, working as the management corporation board, oversees the delivery of day-to-day CBD services in order to:

- Reduce overall administrative costs of the CBD;
- Leverage CBD funds with other resources, programs and capabilities provided by the Downtown Oakland Association;
- Eliminate the potential for duplication of enhanced services and activities;
- Ensure that Downtown is represented by a unified voice.

Pursuant to section 4.48.190(B) of the Oakland Municipal Code and the State of California CBD legislation, the DOA, when conducting CBD business, is subject to disclosure and notification guidelines set by the Ralph M. Brown Act and California Public Records Act.

The DOA has configured its Board of Directors to represent all geographic areas and land uses within the CBD. The goal and spirit of the board's composition is to have a majority of Downtown property owners, but also include representatives from downtown businesses, residents and other entities that pay CBD assessments.

Board members are selected through a nominating process that invites all stakeholders to participate. A nominating committee develops an annual slate of board nominations, and nominations are voted on at an annual meeting of CBD ratepayers.

**Exhibit i**  
**Downtown Oakland**  
**Community Benefit District 2018**

**Engineer's Report**



**Oakland, California**  
**April 23, 2018**

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

*Article XIID of the California State Constitution and the State of California Property and Business Improvement District Law of 1994 and augmented by the City of Oakland Business Improvement Management District Ordinance 12190, Chapter 4.48 of the Oakland Municipal Code, as amended July 21, 2015 to authorize a Community Benefit District*

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## ENGINEER'S STATEMENT

This Report is prepared pursuant to Article XIID of the California State Constitution and the State of California Property and Business Improvement District Law of 1994 and augmented by the City of Oakland Business Improvement Management District Ordinance 12190, Chapter 4.48 of the Oakland Municipal Code, as amended July 21, 2015.

This Business Improvement District will be referred to as the Downtown Oakland Community Benefit District 2018 ("CBD") will provide activities either currently not provided or are above and beyond what the City of Oakland provides. These activities will specially benefit each individual assessable parcel in the CBD. Every individual assessed parcel within the CBD receives special benefit from the activities identified under Section B of this Report. Only those individual assessed parcels within the CBD receive the special benefit of these proposed activities; parcels contiguous to and outside the CBD and the public at large may receive a general benefit, as outlined in Section E. The cost to provide general benefits, if any, will be funded from sources other than special assessments.

The duration of the proposed CBD is ten (10) years, commencing January 1, 2019. An estimated budget for the CBD improvements and activities is set forth in Section B. Assessments will be subject to an annual increase or decrease of up to 5% per year as recommended by the CBD Advisory Board (Oakland Municipal Code 4.48.200) and approved by the Oakland City Council. Assessment increases/decreases must stay between 0% and 5% in any given year. Funding for the CBD improvements and activities shall be derived from a property-based assessment of each specially benefitted parcel in the CBD. A detailed description of the methodology for determining the proportional special benefit each individual assessable parcel receives from the service and the assessment for each parcel is set forth in Section F.

I hereby certify to the best of my professional knowledge that each of the identified assessable parcels located within the CBD will receive a special benefit over and above the benefits conferred to those parcels outside of the CBD boundary and to the public at large and that the amount of the proposed special assessment is proportional to, and no greater than the special benefits received.

Respectfully submitted,

Terrance E. Lowell, P.E.



## SECTION A: LEGISLATIVE AND JUDICIAL REVIEW

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

The Property and Business Improvement District Law of 1994 (the "State Law") is the legislation that authorizes the City to levy assessments upon real property for the purposes of providing improvements and activities that specially benefit each individual assessed parcel in the CBD. The purpose of the CBD is to encourage commerce, investment, and business activities. In order to meet these goals CBDs typically fund activities and improvements, such as, enhanced safety and cleaning. Unlike other assessment districts which fund the construction of public capital improvements or maintenance thereof, CBDs provide activities and improvements "to promote the economic revitalization and physical maintenance of the business districts of its cities in order to create jobs, attract new businesses, and prevent the erosion of the business districts." (Streets and Highways Code Section 36601(b)). The improvements and activities funded through the CBD are over and above those already provided by the City within the CBD's boundaries. Each of the CBD activities or improvements is intended to increase building occupancy and lease rates, to encourage new business development, attract businesses that benefit the parcels, and improve the economic vitality of parcels.

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

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

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

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

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

In 1996, California voters approved Proposition 218, codified in part as Article XIID of the State Constitution. Among other requirements, Article XIID changes the way local agencies enact local taxes and levy assessments on real property. It states, in relevant part, that:

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

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

<sup>2</sup> California Streets and Highways Code, Section 36613.

*from the special benefits conferred on a parcel. Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly-owned parcels in fact receive no special benefit.*

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

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

### **Judicial Guidance**

Since the enactment of Article XIID, the courts have rendered opinions regarding various aspects of Article XIID. The notable portions of cases that apply to assessment districts in general and this Downtown Oakland CBD in particular are noted below.

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

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

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

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

The contents of this Engineer's Report are prepared in compliance with the above noted authorizing legislation, the State Constitution and the judicial opinions.

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

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

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

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

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

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

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

The Downtown Oakland property owners and business owners collectively determined the priority for improvements and activities that the CBD will deliver are Cleaning and Hospitality activities, as well as Marketing and Economic Development activities. Specifically, the Downtown Oakland CBD shall provide the following activities.

### ***Cleaning and Hospitality Ambassadors***

To respond to stakeholder priorities and guiding principles to make Downtown both more welcoming, clean and beautiful, the CBD funded Ambassador program will be strengthened moving forward.

In Downtown Oakland, the Ambassador program has been a critical element to stabilize streets. Key accomplishments delivered in the Downtown Oakland CBD over the past year include:

- 11 ambassadors provide an average deployment of 450 hours per week
- Each ambassador walks more than seven miles each day
- More than 57,150 pounds of trash were collected in 2017
- 6,300 pieces of graffiti were abated

Despite the progress to-date from the Ambassador program, challenges remain. California's prolonged drought conditions are requiring new approaches and equipment to replace less expensive practices that relied on the unrestricted use of water. Plus, permissive civic attitudes that tolerate street populations and disruptive behaviors coupled with a statewide increase in homelessness have led to more intimidation and less comfort on streets. On behalf of Downtown business and property owners, the CBD and DOA continue to search for compassionate solutions and partnerships that will restore more orderly conduct, and create a welcoming environment for everyone.

The Management Plan provides for an increase in funding for Cleaning and Hospitality Ambassadors to allow for increases in program labor costs. Estimated deployment of Ambassadors is anticipated as follows:

Maintenance Services	Frequency
Average Weekly Coverage	7 days/week
Litter removal/pan & broom	Daily
Detail cleaning of public amenities	Daily
Graffiti removal	Daily as needed
Weed removal	Daily
Pressure washing/spot cleaning/strategic hot spots	Daily
Safety Services	Frequency
Coverage in All Areas	7 days/week 8 to 16 hours
Primary method of coverage	Foot and bike patrols
Business contacts	Daily
Visitor contacts	Daily
Outreach with street populations	Daily
Reporting	Daily

### **Marketing and Economic Enhancements**

A comprehensive economic vitality program has been included as a key component of the Downtown CBD. The prior management plan was designed during a period of economic recession; hence activities were highly focused on clean and safe services to stabilize the downtown environment. Given a more favorable economic climate, and acknowledging demographic and lifestyle trends that are supportive of continued investment in downtowns, the areas of for economic enhancements have expanded as outlined in the Strategic Plan to include:

- Business Support and Innovation:** Downtown is first and foremost a center for commerce providing both primary jobs and retail. For retail, downtown will aim to strengthen its existing offerings and position for local unique dining and shopping. The CBD will fund efforts aimed at attracting new tenants and investment and promote continued mixed use development that includes retail, office, housing and cultural uses.
- Arts, Culture, Entertainment:** Advance Downtown Oakland's evolution as a regional destination for arts, culture and entertainment. Downtown has a rich and varied collection of arts and cultural venues. Arts, culture and entertainment creates a differential advantage for Downtown and adds to the quality of life for Oakland residents. The CBD will provide leadership and programs to enhance Downtown's image as a unique arts and cultural destination.
- Marketing and Communications:** Marketing and communications efforts will be strengthened to support all components of the CBD Management Plan. Marketing related to clean and safe services will create awareness of cleaning, hospitality, beautification and placemaking changes being made to improve the Downtown, and promote the vision designed by the Downtown community and inspire stakeholder engagement. Marketing related to the economic development portion of the work program will: advance the image and branding of the Downtown; highlight the unique startup innovation and arts, culture and entertainment character of the Downtown; attract new and returning visitors to Downtown to live, work, eat, drink, play, engage, and be inspired; support new investment opportunities for

retail, office and housing; and promote easy and affordable access via transit and parking to the Downtown.

- **Collaboration:** The CBD will support research and community education efforts that help to evaluate the impacts of policies and issues on the Downtown business and investment climate. The CBD will support efforts to advance policies that improve Downtown's overall quality of life and economic and cultural vitality.

### **Special Projects**

The CBD will include funds to invest in highly visible improvements that will add to the attractiveness of public spaces throughout downtown. Beautification and placemaking improvements may include:

- Landscaping, planters, hanging flower baskets and other green elements.
- Seasonal holiday decorations and banners.
- Cosmetic capital improvements, including street furniture, information kiosks, pedestrian lighting and other amenities.
- Wayfinding and directional signage to help visitors navigate through downtown.
- Temporary and permanent public art installations.
- Installation of bicycle racks and other amenities to encourage bicycle use.
- Promote the installation and use of bike-share, car-share and other innovative mobility options.
- Programming and events within public spaces.
- Planning and design processes to improve public spaces throughout the Downtown.
- Other improvements as determined year-to-year by the DOA board of directors.

### **Management, Administration and Reserve**

Like any business, the CBD requires a professional staff to properly manage programs, communicate with stakeholders and provide leadership. To reduce administrative costs, increase leveraging of funds and avoid duplication of enhanced services, this plan anticipates that the day-to-day services financed by the CBD will continue to be managed by the Downtown Oakland Association. CBD funds can be further leveraged by sponsorships from special events, contracts, grants, parking meter revenues and earned income.

Administrative costs include:

- Accounting and annual financial review and/or audit
- Insurance
- Program support costs including supplies, equipment and rent
- Assessment collection cost from the City and County
- Other administration costs associated with the overhead and administrative support of programs.

A reserve is also budgeted to provide a contingency for unforeseen program needs and to provide a cushion for assessment delinquencies. Reserve funds can also be utilized to pay for costs associated with CBD renewal.

## SECTION C: BENEFITTING PARCELS

The northern and southern boundaries of the PBID roughly extend from 18<sup>th</sup> Street on the west side of San Pablo Avenue in the northwest, to one parcel south of the corner of 17<sup>th</sup> Street and Alice Street to the northeast, to the southwest corner of 7<sup>th</sup> and Washington Street to the southwest corner of 6<sup>th</sup> Street and Broadway in the southeast.

The western and eastern boundaries extend roughly from the southwest corner of 6<sup>th</sup> Street and Washington Street to the northeast corner of 18<sup>th</sup> and San Pablo to the west, and from the southeast corner of 6<sup>th</sup> and Broadway to one parcel south of the northwest corner of 17<sup>th</sup> Street and Webster Street.

The parcels selected to be included in the PBID form a unique retail, entertainment, commercial and residential core that is a major portion of the greater City center area of downtown Oakland. Keeping the District clean, safe and attractive will increase pedestrian traffic and consumer activity and help create a strong symbiotic relationship between the PBID and the customers it serves.

### **CBD Boundary**

The boundaries of the Downtown Oakland Association in 2019 are described as follows:

**Northern Boundary:** Starting at northwest corner of San Pablo Avenue and 18<sup>th</sup> Street, parcel number 8-641-11-1, and running up 18<sup>th</sup> Street to one parcel west of the corner of 18<sup>th</sup> Street and Telegraph Avenue, parcel number 8-641-6-1, to one parcel north of the corner of 17<sup>th</sup> Street and Telegraph Avenue, parcel number 8-641-5, to the southeast corner of 17<sup>th</sup> and Broadway, parcel number 8-640-11, to the southeast corner of 17<sup>th</sup> Street and Franklin Street, parcel number 8-623-7, to one parcel south of the northeast corner of Webster Street to the northeast, parcel number 8-642-31, to one parcel south of the northeast corner of 17<sup>th</sup> and Webster, parcel number 8-625-41.

**Southern Boundary:** Starting at the southwest corner of 7<sup>th</sup> and Washington Street, parcel number, 1-203-20, to the corner of 6<sup>th</sup> Street and Washington Street, parcel number 1-199-1, to the southwest corner of 6<sup>th</sup> Street and Broadway in the southeast, parcel number 1-234-9.

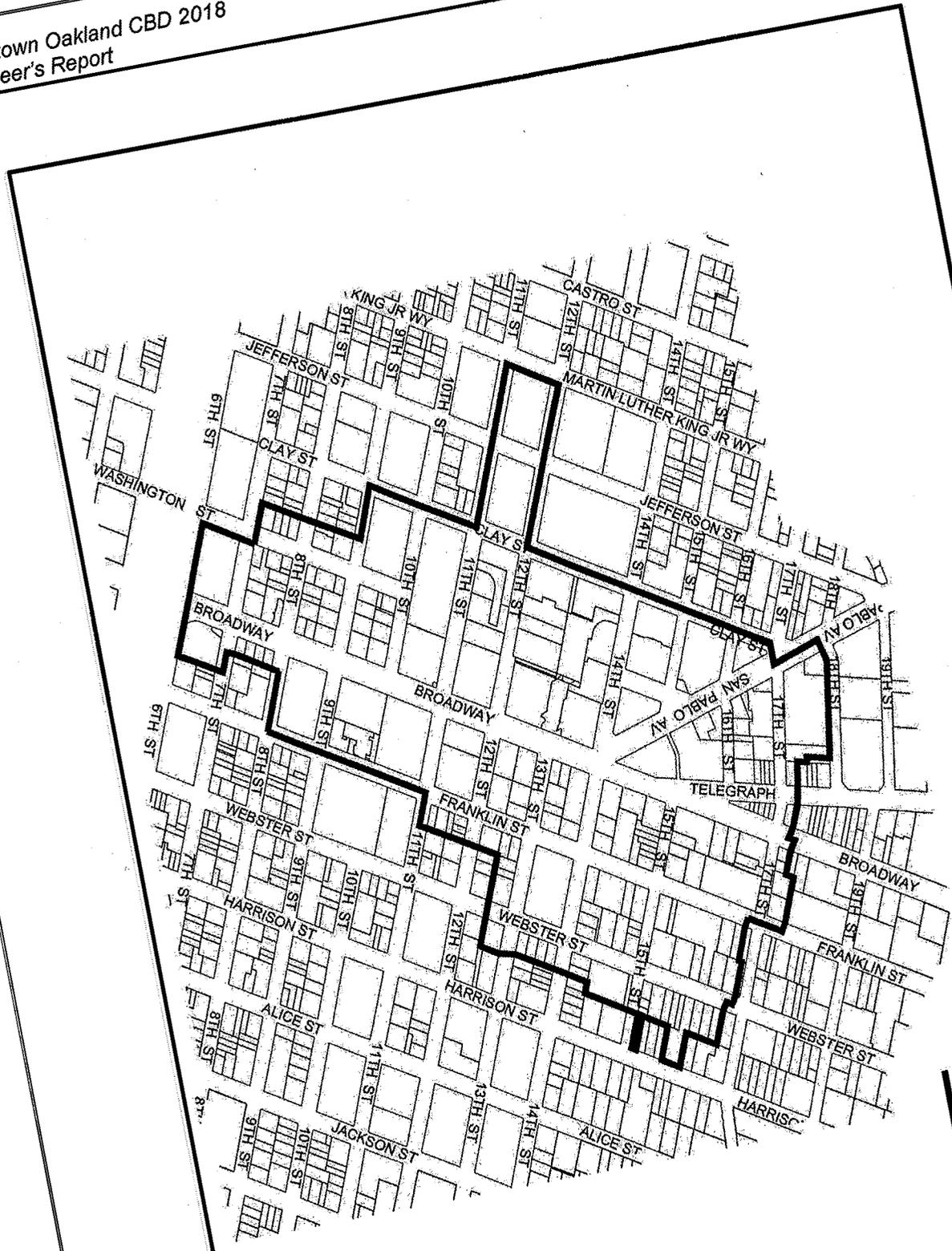
**Eastern Boundary:** Starting at the southeast corner of 6<sup>th</sup> and Broadway, parcel number 1-234-9, to one parcel south of the northeast corner of 8<sup>th</sup> Street and Broadway, parcel number 1-195-23, to the southeast corner of 8<sup>th</sup> Street and Franklin Street, parcel number 1-196-49-4, to the southwest corner of Franklin Street and 11<sup>th</sup> Street, parcel number 2-57-18, to the southwest corner of 12<sup>th</sup> Street and Franklin Street, parcel number 2-57-8, to the northwest corner of 13<sup>th</sup> Street and Webster Street, parcel number 2-63-1, to two parcels to the southeast of 14<sup>th</sup> Street and Webster Street, parcel number 8-625-50, to one parcel south of the northeast corner of 17<sup>th</sup> and Webster, parcel number 8-625-41.

**Western Boundary:** Starting at the corner of 6<sup>th</sup> Street and Washington Street, parcel number 1-199-1, to the southwest corner of 7<sup>th</sup> and Washington Street, parcel number, 1-203-20, to the southeast corner of 9<sup>th</sup> Street and Clay Street, parcel number 2-37-46, to the southeast corner of 11<sup>th</sup> Street and Clay Street, parcel number 2-33-15-1, continuing west on 11<sup>th</sup> Street to the southwest corner of 11<sup>th</sup> Street and Martin Luther King, Jr. Way, Parcel number 2-27-7, continuing north on Martin Luther King Jr. Way to the northwest corner of Martin Luther King, Jr. Way and 12<sup>th</sup> Street. Moving east along 12<sup>th</sup> Street to the southwest corner of 12<sup>th</sup> Street and Clay Street,

parcel number 2-97-31. Heading north along Clay Street to the corner of 17<sup>th</sup> Street and Clay Street, parcel number 3-65-2, to the northeast corner of 18<sup>th</sup> and San Pablo to the west, parcel number 8-641-11-1.

A detailed map of the CBD boundary is included on the following page.

Downtown Oakland CBD 2018  
Engineer's Report



CITY OF OAKLAND, COUNTY OF ALAMEDA, STATE OF CALIFORNIA  
PROPOSED BOUNDARY FOR THE  
DOWNTOWN CBD

LEGEND  
CBD Boundary



## SECTION D: PROPORTIONAL BENEFITS

### ***Methodology***

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

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

1. Defining the proposed activities (Section B),
2. Determining which parcels derive a special benefit from the proposed activities (Section C),
3. Determining the proportional special benefit a parcel derives in relation to the amount of special benefit all other parcels in the CBD receive (Section D).
4. Determining the amount of special benefit each parcel receives (Section E),
5. Quantifying the amount of general benefit the CBD activities may provide (Section E),

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

### ***Land Use Considerations***

All parcels within the CBD specially benefit from the CBD activities but not to the same degree. The proportional special benefit and assessment methodology provides the following land use considerations for properties used exclusively for residential condominiums, government parcels and parking structures:

**Residential Condominiums and Government Property:** Residential condominiums and government owned properties specially benefit from the CBD activities but differently than commercial parcels. They will receive special benefit from Environment Services (i.e. clean and safe), Organization and Reserves and will be assessed fully for them; however, residential condominiums and government parcels will not receive the same special benefit as commercial parcels from Economy Services (i.e. marketing, special projects and economic development) because those uses are not engaged in commercial or customer attraction activities, thus their assessment will not include that portion of the assessment. All commercial and mixed-use parcels with residential condominium uses will be subject to an adjusted assessment rate for the residential square footage of that parcel. The commercial square footage for that parcel will be assessed the assessment rate applied to all commercial parcels. Rental residential units (i.e. apartments) are considered income-producing commercial property and will be assessed at commercial rates, receiving full benefit from all CBD services.

The resulting adjustment for residential condominiums and government property is 78.83% of the full assessment rate, and includes the following assessment components:

	Share of Full Commercial Assessment
Full Share of Clean & Safe Service Benefit	67.74%
Proportional Share of Organization Budget	9.11%
Proportional Share of Reserve	1.97%
<b>Total Adjusted Share of Commercial Rate</b>	<b>78.83%</b>

That is to say that residential condominiums and government parcels will be assessed at 78.83% of the commercial rate representing the proportional share of special benefits these parcels receive from the CBD activities.

**Parking Structures:** Parking structures receive different levels of benefit from CBD improvements and services based upon their use and ownership. Parking structures will be subject to one of the following methodologies:

- a. Parking structure square footage that is integrated within and/or dedicated to a building, has the same ownership as the building, and the building has uses in addition to parking where parking is just an ancillary use, does not receive benefit from the CBD services and therefore square footage of the parking structure will not be assessed.
- b. Stand-alone parking structures that are not ancillary to a building will receive the full benefit from CBD improvements and activities and will be assessed at standard assessment rates.

### ***Proportional Benefit Units***

Each parcel's proportional special benefit from the CBD activities compared to all other specially benefitted parcels in the district is determined by analyzing three land use factors: Building Square Footage, Lot Square Footage, and Linear Street Frontage. These land use factors are an equitable way to distribute the proportional special benefit to each parcel in that building square footage is relevant to the current use of a property and is also closely correlated to the potential pedestrian traffic from each parcel and the demand for CBD activities. A parcel's lot square footage reflects the long-term value implications of the improvement district. A parcel's linear street frontage is relevant to the street level usage of a parcel and the demand for CBD activities. Each one of these land use factors serves as the basic unit of measure to proportionately allocate the cost of the special benefits to each assessed parcel in direct relationship to all other parcels in the district.

**Building square footage** is defined as the total building square footage as determined by the outside measurements of a building. The gross building square footage is taken from the County of Alameda Assessor's records. Two-thirds (2/3) of the assessment budget is allocated to the sum of the building and lot square footage to account for the special benefit to each parcel's land uses, its residents, and tenants and the long term development potential.

**Lot square footage** is defined as the total amount of area within the boundaries of the parcel. The boundaries of a parcel are defined on the County Assessor parcel maps. Two-thirds (2/3) of the assessment budget is allocated to the sum of the building and lot square footage to account for the special benefit to each parcel's land uses, its residents, and tenants and the long term development potential. Lot square footage is assessed at twice the rate of building square footage to acknowledge the current and long term development potential of each parcel.

**Linear street frontage** is defined as the number of linear feet of each parcel that directly fronts on a street that will receive the CBD activities. Corner lots or whole block parcels may be assessed for the sum of all the parcels' street frontage. One-third (1/3) of the assessment budget is allocated to Linear street frontage to account for the special benefit received at the street level of each parcel.

Each one of these land use factors represents the benefit units allocated to each specially benefitted parcel. The total number of benefit units in the CBD are as follows:

Land Use Factor	Benefit Units
Lot Sq Ft	2,621,428
Building Sq Ft.	8,587,199
Linear Street Frontage	34,166

## **SECTION E: SPECIAL and GENERAL BENEFITS**

State Law, Proposition 218, and judicial opinions require that assessments be levied according to the estimated special benefit each assessed parcel receives from the activities and improvements. Article XIID Section 4(a) of the California Constitution in part states that "only special benefits are assessable," which requires that we separate the general benefits, if any, from the special benefits provided by the proposed activities and improvements.

As of January 1, 2015, the State Legislature amended the State Law to clarify and define both special benefit and general benefit as they relate to the improvements and activities these districts provide. Specifically, the amendment (Section 36615.5 of the Streets and Highways Code) defines special benefit as follows: "'Special benefit' means, for purposes of a property-based district, a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large. Special benefit includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed."

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

Furthermore, the amendment (Section 36601(h)(2)) states: "Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed. Therefore, for special benefits to exist as a separate and distinct category from general benefits, the incidental or collateral effects of those special benefits are inherently part of those special benefits. The mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits."

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

All special benefits derived from the assessments outlined in this report are for property related activities directly benefiting each individual assessed parcel in the CBD. The special benefit must affect the individual assessable parcel in a way that is particular and distinct from its effect on other parcels, and that real property in general and the public at large do not share. No parcel's assessment shall be greater than the special benefits received.

Streets and Highways Code Section 36601(e) states that "Property and business improvement districts formed throughout this state have conferred special benefits upon properties and businesses within their districts, and have made those properties and businesses more useful by providing the following benefits: (1) Crime reduction. A study by the Rand Corporation has confirmed a 12-percent reduction in the incidence of robbery and an 8-percent reduction in the total incidence of violent crimes within the 30 districts studied. (2) Job creation. (3) Business attraction. (4) Business retention. (5) Economic growth. (6) New investments."

The CBD's goal is to fund activities and improvements that provide a cleaner, safer, and more attractive and economically vibrant environment as outlined in Section B. The goal of improving

the economic vitality is achieved by improving the safety, cleanliness, and economic vitality of each specially benefitted parcel in an effort to increase commerce, to increase building occupancy and lease rates, and to attract more customers, employees, tenants, investors and residents.

Specifically, each parcel benefits from each of the CBD activities as defined below.

### **Cleaning and Hospitality Ambassadors**

The enhanced cleaning and ambassafory activities make the area more attractive for businesses, customers, residents, and ultimately private investment. When business location decisions are made, "lower levels of public safety lead to increased uncertainty in decision making and can be perceived as a signal of a socio-institutional environment unfavorable for investment. Uncertainty affects the investment environment in general. But in particular, it increases the fear of physical damage to investment assets (or to people) or their returns...Almost universally, places with lower crime rates are perceived as more desirable".<sup>9</sup> Once economic investment occurs within the district, pedestrian traffic and commercial activity will increase.

All parcels specially benefit from these activities, such as:

- Increased security patrol to provide a higher level of safety to property, residents, customers, employees and visitors as they pass through the district;
- Connecting the homeless to available resources so they are not loitering on private property, vandalizing storefronts or engaging in nuisance activities;
- Removing graffiti from buildings to keep the aesthetic appeal uniform throughout the district;
- Maintaining sidewalks in front of each parcel creates a cohesive environment and allows pedestrians to move freely throughout the district. "Walkable communities offer many financial benefits, such as a reduction in healthcare costs. Homes with sidewalks tend to sell for more money and in less time than similar homes without sidewalks. Businesses also benefit as residents are more likely to shop locally when there is increased connectivity between residential and business/commercial districts. The well-maintained sidewalks, accessibility, and inviting atmosphere of downtown helps to attract tourists."<sup>10</sup>

### **Marketing and Economic Development**

These activities are tied to and will specially benefit each commercial parcel by encouraging business development and investment that generates customer traffic, which directly relates to increases in commercial activity, filling of vacant storefronts and offices and ultimately, increased lease rates for retail and office space. This is a benefit to the District because it works to improve the positive perception of the District. Decisions on where to shop, eat or attend events are largely based on a perception of the place. If these activities were not communicated it would be a deterrent to pedestrian traffic, business and commerce.

All commercial parcels specially benefit from Marketing and Economic activities, such as:

- Increased business development efforts that will attract new tenants and investment and promote mixed-use development that includes retail, office, housing and cultural uses;

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

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

- Promoting the unique arts and cultural environment that adds quality of life to residents and tenants;
- Increased communication and marketing to highlight the economic development potential and unique characteristics of Downtown to attract new and recurring visitors to live, eat, play and work within the district;
- Funding for special projects that will enhance the aesthetic environment and placemaking to create a sense of community.

Residential condominiums and government parcels as discussed in Section D above will not specially benefit from increased commercial activity associated with the marketing and economic development activities as well as the special projects. Therefore, these parcels will not be assessed for these services.

### **Special Benefit Conclusion**

Based on the special benefits each assessed parcel receives from the CBD activities, we concluded that each of the proposed activities provides special benefits to the real property within the district, and that each parcel's assessment is in direct relationship to and no greater than the special benefits received.

## **General Benefit Analysis**

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

### **General Benefit to Parcels Outside of the CBD**

All the CBD activities and improvements are provided solely to each of the individual assessed parcels in the CBD boundary. Each of the CBD activities is provided to the public right-of-ways (streets, alleys, sidewalks) adjacent to all specially benefitted parcels or tenants in the CBD. None of the surrounding parcels will directly receive any of the CBD activities. Any benefits these parcels may receive are incidental to providing special benefits to the assessed parcels, and thus any cost associated to the incidental benefits are not reduced from the cost of providing special benefit.

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

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

To calculate the general benefit the public at large may receive we determine the percentage of each CBD activity budget that may benefit the general public. In this case, the Marketing and Special Projects are tailored to benefit and promote each assessed parcel and are not intended to benefit the general public. Operations and Reserve activities are to provide daily CBD management solely for the benefit of the assessed parcels, and are not intended to benefit the general public. If there are any public benefits, they are incidental and collateral to providing special benefits to the assessed parcels.

By contrast, the Cleaning and Hospitality Ambassadors activities may benefit the general public to some degree, as the general public may appreciate the enhanced level of maintenance and security as it passes through the district. To quantify this, we first determine a general benefit factor for the Cleaning and Hospitality Ambassadors activities. The general benefit factor is a unit of measure that compares the special benefit that the assessed parcels receive compared to the general benefit that the general public receives. To determine the general benefit factor, we used previous districts that conducted intercept surveys in San Francisco (Union Square and West Portal) and Los Angeles (Historic Downtown, Leimert Park, Arts District, Downtown Industrial, Fashion District, and Sherman Oaks). The intent of the surveys was to determine what percentage of the general public was just passing through the district without any intent to engage in commercial activity. The surveys concluded that on average 1.4% of the respondents were within the district boundary with no intent to engage in any business activity. Here, since the CBD is designed to promote a business and residential climate that encourages development, investment, and commerce, it follows that the benefits received by these pedestrians do not translate to a special benefit to the assessed parcels. In other words, based on the results of

these surveys it is reasonable to conclude that 1.4% of Cleaning and Hospitality Ambassadors activities provide general benefits. However, to be conservative and to account for any variance in district type, size and services provided, we applied a 5% general public benefit factor to account for these variances. The general benefit factor is then multiplied by the Cleaning and Hospitality Ambassadors percentage of the budget to determine the overall general benefit for the Cleaning and Hospitality Ambassadors activities. The following table illustrates this calculation.

	A	B	C	D	E
<b>ACTIVITY</b>	<b>Budget Amount</b>	<b>% of Budget</b>	<b>General Benefit Factor</b>	<b>General Benefit Percent (B x C)</b>	<b>General Benefit Allocation (A x D)</b>
Clean/Ambassadors	\$1,350,000	67.74%	5.00%	3.39%	\$46,911

This analysis indicates that \$46,911 of the Clean and Hospitality Ambassdor activities may be attributed to general benefit to the public at large, and must be raised from sources other than special assessments.

**General Benefit Conclusion**

Using the sum of the two measures of general benefit described above we find that \$46,911 or 2.29% of the total \$2,044,550 CBD budget may be general in nature and will be funded from sources other than special assessments.

## SECTION F: COST ESTIMATE

### 2019 CBD Budget

The Downtown Oakland CBD's operating budget takes into consideration:

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

EXPENDITURES	BUDGET	% of Budget
Clean & Hospitality Ambassadors	\$1,385,000	67.74%
Communications & Marketing	\$247,400	12.10%
Organization	\$247,400	12.10%
Special Projects Fund	\$50,000	2.45%
City/County Fees	\$55,200	2.70%
Reserve	\$59,550	2.91%
<b>Total Expenditures</b>	<b>\$2,044,550</b>	<b>100.00%</b>
REVENUES		
Assessment Revenues	\$1,997,639	97.71%
Other Revenues (1)	\$46,911	2.29%
<b>Total Assessment District Revenues</b>	<b>\$2,044,550</b>	<b>100.00%</b>

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

### Budget Adjustments

- Assessments will be subject to an annual increase or decrease of up to 5% per year as determined by the Advisory Board. Assessment increases/decreases must stay between 0% and 5% in any given year. The determination of annual adjustments in assessment rates will be subject to the review and approval of the Advisory Board.
- Revenues for specific activities within the general activity categories (i.e. Clean and Safe and Marketing and Economic enhancements) may be reallocated among specific activities from year to year based upon district needs and budgets developed by the DOA board of directors. Up to 10% of revenues may be moved between the Clean and Safe and Marketing and Economic Enhancement categories.
- Any surplus monies from the Downtown Oakland CBD 2008 ("DCBD 2008") as of December 31, 2018, to be carried over to the Downtown Oakland CBD 2018 ("DCBD 2018") can only be used to benefit those properties within the DCBD 2008. If this is not practical, such surplus monies will be refunded to property owners in the DCBD 2008 in proportion to how they were paid in the DCBD 2008.

### Bond Issuance

The District will not issue bonds.

## SECTION G: APPORTIONMENT METHOD

As previously discussed in Section D, the CBD uses three parcel characteristics; lot square footage, building square footage and linear street frontage, to equitably assess each parcel for its special benefits received. CBD activities provide a greater benefit to ground floor uses since services will make sidewalks and the public realm cleaner, safer and more attractive. Acknowledging these greater benefits, the sum of lot plus building, and linear frontage will effectively place more emphasis on the ground level of buildings.

### ***Proportionate Benefit Units***

The CBD services and activities will be provided uniformly throughout the district. To apportion the cost of the special benefits received from these services is in direct relationship to each parcel's use, lot square footage, building square footage and linear street frontage as discussed in Section D. Each parcel is assigned a proportionate benefit unit for each lot square foot, building square foot, and linear street front foot. The sum of the total proportionabe benefit units in the CBD is then divided by the assessment budget to determine the assessment rate for each benefit unit.

The table below illustrates the total number of proportionabe benefit units in the CBD.

Land Use Factor	Benefit Units
Lot Sq Ft	2,621,428
Building Sq Ft.	8,587,199
Linear Street Frontage	34,166

### ***Calculation of Assessments***

Based on the special benefit factors, proportionate benefit points, plus the proposed assessment budget, all of which are discussed in previous sections above, the following table illustrates the first year's maximum annual assessment per proportionate benefit point per land use type.

Property Characteristic	Commercial (including Rental Residential)	Government	Owner-Occupied Residential Condo
Lot Square Foot	\$ 0.1741	\$ 0.1373	n/a
Building Square Footage	\$ 0.0871	\$ 0.0686	n/a
Linear Front Footage	\$ 17.623	\$ 13.891	n/a
Per Livable Square Foot	n/a	n/a	\$ 0.315

### ***Sample Parcel Assessments***

To calculate the annual assessment for a commercial parcel with a 10,000 square foot lot, 30,000 square foot building plus 50 linear feet, the calculation is as follows:

Lot square feet (10,000) x \$0.1741 = .....\$1,741.00

Building square feet (30,000) x \$0.0871 =	\$2,613.00
Linear frontage (50) x \$17.623 =	\$881.15
Total Annual Parcel Assessment =	\$5,235.15

To calculate the annual assessment for a government parcel with a 10,000 square foot lot, 30,000 square foot building plus 50 linear feet, the calculation is as follows:

Lot square feet (10,000) x \$0.1373 =	\$1,373.00
Building square feet (30,000) x \$0.0686 =	\$2,058.00
Linear frontage (50) x \$13.891 =	\$694.55
Total Annual Parcel Assessment =	\$4,125.55

To calculate the annual assessment for a residential condo with 1,500 building square feet, the calculation is as follows:

Building square feet (1,500) x \$0.315 =	\$472.50
Total Annual Parcel Assessment =	\$472.50

The assessment calculation is the same for every parcel in the CBD respective of its land use type.

### ***Budget Adjustment***

Any annual budget surplus will be rolled into the following year's District budget. The budget will be set accordingly, within the constraints of the management plan to adjust for surpluses that are carried forward. District funds may be used to fund the cost of renewing the District. Funds from an expired District shall be rolled over into the new District if one is established, or returned to the property owners if one is not established, in accordance with the Streets and Highways (S&H) Code section 36671. However, pursuant to S&H Code section 36660, any excess funds can only be used to benefit the properties which paid them. Because the boundaries for the proposed DCBD 2018 are expanded compared to the boundaries of the DCBD 2008, surplus funds paid by assesseses under the DCBD 2008 may not be spent on the expanded areas of the DCBD 2018.

If an error is discovered on a parcel's assessed footages, the District may investigate and correct the assessed footages after confirming the correction with the Alameda County Assessor Data and City Clerk's office. The correction will be made in accordance with the assessment methodology and may result in an increase or decrease to the parcel's assessment.

The cost of providing programs and services may vary depending on the market cost for those programs and services. Expenditures may require adjustment up or down to continue the intended level of programs and services. The owner's association shall have the right to reallocate up to 10% by line item of the budget allocation within the budgeted categories. Any change will be approved by the Advisory Board board of directors and submitted to the City of Oakland within its annual planning report, pursuant to Section 36650 of the California Streets and Highways Code. The overall budget shall remain consistent with this Management District Plan. Each assessed parcel pays for 100% of the special benefit received based on the level of benefit received.

### ***Future Development***

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As a result of continued development, the District may experience the addition or subtraction of assessable footage for parcels included and assessed within the District boundaries. The modification of parcel improvements assessed within the District may then change upwards or downwards the amount of total footage assessment for these parcels, pursuant to Government Code 53750, will be prorated to the date they receive the temporary and/or permanent certificate of occupancy. Parcels that experience a loss of building square footage need to notice the District of changes.

In future years, the assessments for the special benefits bestowed upon the included CBD parcels may change in accordance with the assessment methodology formula listed in the Management District Plan and Engineer's Report provided the assessment rate does not change. If the assessment formula changes and increases assessments then a Proposition 218 ballot will be required for approval of the formula changes.

## **SECTION H: ASSESSMENT ROLL**

The total assessment amount for FY 2018/2019 is \$1,997,639 apportioned to each individual assessed parcel, as follows:











001 019632400	801 Franklin St #1420	7300	Res	1200	0	0	\$378.36	\$0.00	\$0.00	\$378.36
001 019632500	801 Franklin St #1421	7300	Res	1200	0	0	\$378.36	\$0.00	\$0.00	\$378.36
001 019632600	801 Franklin St #1422	7300	Res	1200	0	0	\$378.36	\$0.00	\$0.00	\$378.36
001 019632700	801 Franklin St #1423	7300	Res	1200	0	0	\$378.36	\$0.00	\$0.00	\$378.36
001 019632800	801 Franklin St #1424	7300	Res	1200	0	0	\$378.36	\$0.00	\$0.00	\$378.36
001 019632900	801 Franklin St #1425	7300	Res	1200	0	0	\$378.36	\$0.00	\$0.00	\$378.36
001 019633000	801 Franklin St #1426	7300	Res	1120	0	0	\$353.14	\$0.00	\$0.00	\$353.14
001 019633100	801 Franklin St #1427	7300	Res	1120	0	0	\$353.14	\$0.00	\$0.00	\$353.14
001 019633200	801 Franklin St #1428	7300	Res	1310	0	0	\$413.05	\$0.00	\$0.00	\$413.05
001 019633300	801 Franklin St #1429	7300	Res	1270	0	0	\$400.43	\$0.00	\$0.00	\$400.43
001 019633400	801 Franklin St #1430	7300	Res	1200	0	0	\$378.36	\$0.00	\$0.00	\$378.36
001 019633500	801 Franklin St #1431	7300	Res	1200	0	0	\$378.36	\$0.00	\$0.00	\$378.36
001 019633600	801 Franklin St #1432	7300	Res	1200	0	0	\$378.36	\$0.00	\$0.00	\$378.36
001 019633700	801 Franklin St #1433	7300	Res	1200	0	0	\$378.36	\$0.00	\$0.00	\$378.36
001 019633800	801 Franklin St #1434	7300	Res	1200	0	0	\$378.36	\$0.00	\$0.00	\$378.36
001 019633900	801 Franklin St #1435	7300	Res	1200	0	0	\$378.36	\$0.00	\$0.00	\$378.36
001 019634000	801 Franklin St #1436	7300	Res	1200	0	0	\$378.36	\$0.00	\$0.00	\$378.36
001 019634100	801 Franklin St #1437	7300	Res	1200	0	0	\$378.36	\$0.00	\$0.00	\$378.36
001 019634200	801 Franklin St #1438	7300	Res	1120	0	0	\$353.14	\$0.00	\$0.00	\$353.14
001 019634300	801 Franklin St #1439	7300	Res	1120	0	0	\$353.14	\$0.00	\$0.00	\$353.14
001 019634400	801 Franklin St #1021	7300	Res	1407	0	0	\$443.63	\$0.00	\$0.00	\$443.63
001 019634500	801 Franklin St #1013	7300	Res	1644	0	0	\$518.36	\$0.00	\$0.00	\$518.36
001 019900100	620 Washington St	300	Govt	280086	59883	200	\$19,223.68	\$8,220.13	\$2,778.29	\$30,222.10
001 020100100	826 Washington St	3200	Comm	11014	3707	123	\$959.01	\$645.55	\$2,167.63	\$3,772.19
001 020100200	491 9Th St	3200	Comm	16650	7500	75	\$1,449.75	\$1,306.08	\$1,321.72	\$4,077.55
001 020100300	467 9Th St	3200	Comm	12659	8750	88	\$1,102.24	\$1,523.76	\$1,550.82	\$4,176.83
001 020100400	831 Broadway	3200	Comm	18726	6250	163	\$1,630.51	\$1,088.40	\$2,872.55	\$5,591.46
001 020100500	815 Broadway	3200	Comm	7500	3750	50	\$653.04	\$653.04	\$881.15	\$2,187.23
001 020100600	801 Broadway	3200	Comm	7076	3750	125	\$616.12	\$653.04	\$2,202.87	\$3,472.04
001 020100700	466 8Th St	3200	Comm	9960	7500	75	\$867.24	\$1,306.08	\$1,321.72	\$3,495.04
001 020100800	468 8Th St	8300	Comm	0	2500	25	\$0.00	\$435.36	\$440.57	\$875.93
001 020100900	478 8Th St	8300	Comm	0	5000	50	\$0.00	\$870.72	\$881.15	\$1,751.87
001 020101000	822 Washington St	300	Comm	0	7580	101	\$0.00	\$1,320.01	\$1,779.92	\$3,099.93
001 020101100	806 Washington St	8300	Comm	0	3750	125	\$0.00	\$653.04	\$2,202.87	\$2,855.91
001 020101400	477 8Th St	8900	Comm	10416	3025	30	\$906.94	\$526.79	\$528.69	\$1,962.42
001 020101600	458 7Th St	3100	Comm	10000	10000	200	\$870.72	\$1,741.44	\$3,524.60	\$6,136.76
001 020101700	464 7Th St	3200	Comm	7000	5000	50	\$609.50	\$870.72	\$881.15	\$2,361.37
001 020101800	478 7Th St	4200	Comm	6825	8125	60	\$594.27	\$1,414.92	\$1,057.38	\$3,066.56
001 020101900	700 Washington St	9400	Comm	3960	4500	140	\$344.80	\$783.65	\$2,467.22	\$3,595.67
001 020102000	726 Washington St	3200	Comm	17003	5625	75	\$1,480.48	\$979.56	\$1,321.72	\$3,781.77
001 020102100	736 Washington St	3600	Comm	2700	2690	54	\$235.09	\$468.45	\$951.64	\$1,655.18
001 020102200	489 8Th St	3200	Comm	1933	1060	21	\$168.31	\$184.59	\$370.08	\$722.99
001 020102500	485 8Th St #201	7300	Res	732	0	0	\$230.80	\$0.00	\$0.00	\$230.80
001 020102600	485 8Th St	7300	Res	732	0	0	\$230.80	\$0.00	\$0.00	\$230.80
001 020102700	485 8Th St #401	7300	Res	732	0	0	\$230.80	\$0.00	\$0.00	\$230.80
001 020102800	485 8Th St	7300	Res	732	0	0	\$230.80	\$0.00	\$0.00	\$230.80
001 020102900	485 8Th St #202	7300	Res	771	0	0	\$243.10	\$0.00	\$0.00	\$243.10
001 020103000	485 8Th St	7300	Res	771	0	0	\$243.10	\$0.00	\$0.00	\$243.10
001 020103100	485 8Th St #402	7300	Res	771	0	0	\$243.10	\$0.00	\$0.00	\$243.10
001 020103200	485 8Th St	7300	Res	771	0	0	\$243.10	\$0.00	\$0.00	\$243.10
001 020103300	485 8Th St #203	7300	Res	598	0	0	\$188.55	\$0.00	\$0.00	\$188.55
001 020103400	485 8Th St	7300	Res	598	0	0	\$188.55	\$0.00	\$0.00	\$188.55
001 020103500	485 8Th St	7300	Res	598	0	0	\$188.55	\$0.00	\$0.00	\$188.55
001 020103600	485 8Th St #503	7300	Res	598	0	0	\$188.55	\$0.00	\$0.00	\$188.55
001 020103700	485 8Th St	7300	Res	576	0	0	\$181.61	\$0.00	\$0.00	\$181.61
001 020103800	485 8Th St #304	7300	Res	576	0	0	\$181.61	\$0.00	\$0.00	\$181.61
001 020103900	485 8Th St #404	7300	Res	576	0	0	\$181.61	\$0.00	\$0.00	\$181.61
001 020104000	485 8Th St #504	7300	Res	576	0	0	\$181.61	\$0.00	\$0.00	\$181.61
001 020104200	459 8Th St	7000	Comm	0	11243	138	\$0.00	\$1,957.90	\$2,431.97	\$4,389.87
001 020104300	459 8Th St	3000	Comm	0	3757	138	\$0.00	\$654.26	\$2,431.97	\$3,086.23
001 020300600	827 Washington St	3200	Comm	24186	10000	200	\$2,105.92	\$1,741.44	\$3,524.60	\$7,371.96
001 020301600	735 Washington St	9000	Comm	9251	5000	50	\$805.50	\$870.72	\$881.15	\$2,557.37
001 020301700	725 Washington St	3200	Comm	9685	3750	38	\$843.29	\$653.04	\$669.67	\$2,166.01
001 020301901	715 Washington St	3200	Comm	5700	3750	38	\$496.31	\$653.04	\$669.67	\$1,819.02
001 020302000	514 7Th St	7000	Comm	0	7500	75	\$0.00	\$1,306.08	\$1,321.72	\$2,627.80
001 020302600	512 8Th St	6600	Comm	6268	3171	30	\$545.77	\$552.21	\$528.69	\$1,626.67
001 020302700	801 Washington St	8900	Comm	15190	6829	170	\$1,322.62	\$1,189.23	\$2,995.91	\$5,507.76
001 023400100	Broadway	300	Govt	0	1309	56	\$0.00	\$179.69	\$777.92	\$957.61
001 023400700	425 7th St	3900	Comm	3108	3200		\$270.62	\$557.26	\$0.00	\$827.88

001 023400800	421 7th St	7302	Res	3210	0	0	\$1,012.12	\$0.00	\$0.00	\$1,012.12
001 023500100	423 7th St #101	7302	Res	848	0	0	\$267.38	\$0.00	\$0.00	\$267.38
001 023500200	423 7th St #102	7300	Res	1064	0	0	\$335.48	\$0.00	\$0.00	\$335.48
001 023500300	423 7th St #103	7300	Res	1158	0	0	\$365.12	\$0.00	\$0.00	\$365.12
001 023500400	423 7th St #104	7300	Res	1409	0	0	\$444.26	\$0.00	\$0.00	\$444.26
001 023500500	423 7th St #105	7300	Res	854	0	0	\$269.27	\$0.00	\$0.00	\$269.27
001 023500600	423 7th St #106	7300	Res	791	0	0	\$249.40	\$0.00	\$0.00	\$249.40
001 023500700	423 7th St #107	7300	Res	854	0	0	\$269.27	\$0.00	\$0.00	\$269.27
001 023500800	423 7th St #108	7300	Res	1105	0	0	\$348.41	\$0.00	\$0.00	\$348.41
001 023500900	423 7th St #109	7300	Res	995	0	0	\$313.73	\$0.00	\$0.00	\$313.73
001 023501000	423 7th St #110	7300	Res	1176	0	0	\$370.80	\$0.00	\$0.00	\$370.80
001 023501100	423 7th St #111	7300	Res	905	0	0	\$285.35	\$0.00	\$0.00	\$285.35
001 023501200	423 7th St #112	7300	Res	1185	0	0	\$373.63	\$0.00	\$0.00	\$373.63
001 023501300	423 7th St #113	7300	Res	1225	0	0	\$386.25	\$0.00	\$0.00	\$386.25
001 023501400	423 7th St #114	7300	Res	902	0	0	\$284.40	\$0.00	\$0.00	\$284.40
001 023501500	423 7th St #115	7300	Res	1246	0	0	\$392.87	\$0.00	\$0.00	\$392.87
001 023501600	423 7th St #116	7300	Res	1623	0	0	\$511.74	\$0.00	\$0.00	\$511.74
001 023501700	423 7th St #117	7300	Res	1654	0	0	\$521.51	\$0.00	\$0.00	\$521.51
001 023501800	423 7th St #118	7300	Res	966	0	0	\$304.58	\$0.00	\$0.00	\$304.58
001 023501900	423 7th St #119	7300	Res	1654	0	0	\$521.51	\$0.00	\$0.00	\$521.51
001 023502000	423 7th St #120	7300	Res	785	0	0	\$247.51	\$0.00	\$0.00	\$247.51
001 023502100	423 7th St #121	7300	Res	1623	0	0	\$511.74	\$0.00	\$0.00	\$511.74
001 023600100	423 7th St #201	7300	Res	848	0	0	\$267.38	\$0.00	\$0.00	\$267.38
001 023600200	423 7th St #202	7300	Res	1376	0	0	\$433.86	\$0.00	\$0.00	\$433.86
001 023600300	423 7th St #203	7300	Res	1158	0	0	\$365.12	\$0.00	\$0.00	\$365.12
001 023600400	423 7th St #204	7300	Res	1331	0	0	\$419.67	\$0.00	\$0.00	\$419.67
001 023600500	423 7th St #205	7300	Res	854	0	0	\$269.27	\$0.00	\$0.00	\$269.27
001 023600600	423 7th St #206	7300	Res	791	0	0	\$249.40	\$0.00	\$0.00	\$249.40
001 023600700	423 7th St #207	7300	Res	854	0	0	\$269.27	\$0.00	\$0.00	\$269.27
001 023600800	423 7th St #208	7300	Res	1105	0	0	\$348.41	\$0.00	\$0.00	\$348.41
001 023600900	423 7th St #209	7300	Res	995	0	0	\$313.73	\$0.00	\$0.00	\$313.73
001 023601000	423 7th St #210	7300	Res	1176	0	0	\$370.80	\$0.00	\$0.00	\$370.80
001 023601100	423 7th St #211	7300	Res	905	0	0	\$285.35	\$0.00	\$0.00	\$285.35
001 023601200	423 7th St #212	7300	Res	1185	0	0	\$373.63	\$0.00	\$0.00	\$373.63
001 023601300	423 7th St #213	7300	Res	1253	0	0	\$395.07	\$0.00	\$0.00	\$395.07
001 023601400	423 7th St #214	7300	Res	902	0	0	\$284.40	\$0.00	\$0.00	\$284.40
001 023601500	423 7th St #215	7300	Res	1246	0	0	\$392.87	\$0.00	\$0.00	\$392.87
001 023601600	423 7th St #218	7300	Res	966	0	0	\$304.58	\$0.00	\$0.00	\$304.58
001 023601700	423 7th St #220	7300	Res	785	0	0	\$247.51	\$0.00	\$0.00	\$247.51
001 023700100	423 7th St #301	7300	Res	848	0	0	\$267.38	\$0.00	\$0.00	\$267.38
001 023700200	423 7th St #302	7300	Res	1376	0	0	\$433.86	\$0.00	\$0.00	\$433.86
001 023700300	423 7th St #303	7300	Res	1158	0	0	\$365.12	\$0.00	\$0.00	\$365.12
001 023700400	423 7th St #304	7300	Res	1331	0	0	\$419.67	\$0.00	\$0.00	\$419.67
001 023700500	423 7th St #305	7300	Res	854	0	0	\$269.27	\$0.00	\$0.00	\$269.27
001 023700600	423 7th St #306	7300	Res	791	0	0	\$249.40	\$0.00	\$0.00	\$249.40
001 023700700	423 7th St #307	7300	Res	854	0	0	\$269.27	\$0.00	\$0.00	\$269.27
001 023700800	423 7th St #308	7300	Res	1105	0	0	\$348.41	\$0.00	\$0.00	\$348.41
001 023700900	423 7th St #309	7300	Res	995	0	0	\$313.73	\$0.00	\$0.00	\$313.73
001 023701000	423 7th St #310	7300	Res	1176	0	0	\$370.80	\$0.00	\$0.00	\$370.80
001 023701100	423 7th St #311	7300	Res	905	0	0	\$285.35	\$0.00	\$0.00	\$285.35
001 023701200	423 7th St #312	7300	Res	1185	0	0	\$373.63	\$0.00	\$0.00	\$373.63
001 023701300	423 7th St #313	7300	Res	1235	0	0	\$389.40	\$0.00	\$0.00	\$389.40
001 023701400	423 7th St #314	7300	Res	902	0	0	\$284.40	\$0.00	\$0.00	\$284.40
001 023701500	423 7th St #315	7300	Res	1246	0	0	\$392.87	\$0.00	\$0.00	\$392.87
001 023701600	423 7th St #318	7300	Res	966	0	0	\$304.58	\$0.00	\$0.00	\$304.58
001 023701700	423 7th St #320	7300	Res	785	0	0	\$247.51	\$0.00	\$0.00	\$247.51
001 023701800	423 7th St #416	7300	Res	848	0	0	\$267.38	\$0.00	\$0.00	\$267.38
001 023701900	423 7th St #417	7300	Res	1376	0	0	\$433.86	\$0.00	\$0.00	\$433.86
001 023702000	423 7th St #419	7300	Res	1158	0	0	\$365.12	\$0.00	\$0.00	\$365.12
001 023702100	423 7th St #421	7300	Res	1331	0	0	\$419.67	\$0.00	\$0.00	\$419.67
001 023800100	423 7th St #401	7300	Res	854	0	0	\$269.27	\$0.00	\$0.00	\$269.27
001 023800200	423 7th St #402	7300	Res	791	0	0	\$249.40	\$0.00	\$0.00	\$249.40
001 023800300	423 7th St #403	7300	Res	854	0	0	\$269.27	\$0.00	\$0.00	\$269.27
001 023800400	423 7th St #404	7300	Res	1105	0	0	\$348.41	\$0.00	\$0.00	\$348.41
001 023800500	423 7th St #405	7300	Res	995	0	0	\$313.73	\$0.00	\$0.00	\$313.73
001 023800600	423 7th St #406	7300	Res	791	0	0	\$249.40	\$0.00	\$0.00	\$249.40
001 023800700	423 7th St #407	7300	Res	905	0	0	\$285.35	\$0.00	\$0.00	\$285.35
001 023800800	423 7th St #408	7300	Res	1185	0	0	\$373.63	\$0.00	\$0.00	\$373.63
001 023800900	423 7th St #409	7300	Res	1253	0	0	\$395.07	\$0.00	\$0.00	\$395.07

001 023801000	423 7th St #410	7300	Res	1176	0	0	\$370.80	\$0.00	\$0.00	\$370.80
001 023801100	423 7th St #411	7300	Res	805	0	0	\$253.82	\$0.00	\$0.00	\$253.82
001 023801200	423 7th St #412	7300	Res	1636	0	0	\$515.83	\$0.00	\$0.00	\$515.83
001 023801300	423 7th St #413	7300	Res	1253	0	0	\$395.07	\$0.00	\$0.00	\$395.07
001 023801400	423 7th St #414	7300	Res	966	0	0	\$304.58	\$0.00	\$0.00	\$304.58
001 023801500	423 7th St #415	7300	Res	1253	0	0	\$395.07	\$0.00	\$0.00	\$395.07
001 023801600	423 7th St #418	7300	Res	785	0	0	\$247.51	\$0.00	\$0.00	\$247.51
001 023801700	423 7th St #420	7300	Res	1636	0	0	\$515.83	\$0.00	\$0.00	\$515.83
001 023900100	423 7th St #501	7300	Res	848	0	0	\$267.38	\$0.00	\$0.00	\$267.38
001 023900200	423 7th St #502	7300	Res	1376	0	0	\$433.86	\$0.00	\$0.00	\$433.86
001 023900300	423 7th St #503	7300	Res	1158	0	0	\$365.12	\$0.00	\$0.00	\$365.12
001 023900400	423 7th St #504	7300	Res	1331	0	0	\$419.67	\$0.00	\$0.00	\$419.67
001 023900500	423 7th St #505	7300	Res	854	0	0	\$269.27	\$0.00	\$0.00	\$269.27
001 023900600	423 7th St #506	7300	Res	791	0	0	\$249.40	\$0.00	\$0.00	\$249.40
001 023900700	423 7th St #507	7300	Res	854	0	0	\$269.27	\$0.00	\$0.00	\$269.27
001 023900800	423 7th St #508	7300	Res	1105	0	0	\$348.41	\$0.00	\$0.00	\$348.41
001 023900900	423 7th St #509	7300	Res	995	0	0	\$313.73	\$0.00	\$0.00	\$313.73
001 023901000	423 7th St #510	7300	Res	1176	0	0	\$370.80	\$0.00	\$0.00	\$370.80
001 023901100	423 7th St #511	7300	Res	905	0	0	\$285.35	\$0.00	\$0.00	\$285.35
001 023901200	423 7th St #512	7300	Res	1185	0	0	\$373.63	\$0.00	\$0.00	\$373.63
001 023901300	423 7th St #513	7300	Res	1253	0	0	\$395.07	\$0.00	\$0.00	\$395.07
001 023901400	423 7th St #514	7300	Res	902	0	0	\$284.40	\$0.00	\$0.00	\$284.40
001 023901500	423 7th St #515	7300	Res	1246	0	0	\$392.87	\$0.00	\$0.00	\$392.87
001 023901600	423 7th St #516	7300	Res	862	0	0	\$271.79	\$0.00	\$0.00	\$271.79
001 023901700	423 7th St #517	7300	Res	874	0	0	\$275.57	\$0.00	\$0.00	\$275.57
001 023901800	423 7th St #518	7300	Res	966	0	0	\$304.58	\$0.00	\$0.00	\$304.58
001 023901900	423 7th St #519	7300	Res	874	0	0	\$275.57	\$0.00	\$0.00	\$275.57
001 023902000	423 7th St #520	7300	Res	785	0	0	\$247.51	\$0.00	\$0.00	\$247.51
001 023902100	423 7th St #521	7300	Res	862	0	0	\$271.79	\$0.00	\$0.00	\$271.79
001 024000100	423 7th St #601	7300	Res	848	0	0	\$267.38	\$0.00	\$0.00	\$267.38
001 024000200	423 7th St #602	7300	Res	1376	0	0	\$433.86	\$0.00	\$0.00	\$433.86
001 024000300	423 7th St #603	7300	Res	1158	0	0	\$365.12	\$0.00	\$0.00	\$365.12
001 024000400	423 7th St #604	7300	Res	1331	0	0	\$419.67	\$0.00	\$0.00	\$419.67
001 024000500	423 7th St #605	7300	Res	854	0	0	\$269.27	\$0.00	\$0.00	\$269.27
001 024000600	423 7th St #606	7300	Res	791	0	0	\$249.40	\$0.00	\$0.00	\$249.40
001 024000700	423 7th St #607	7300	Res	854	0	0	\$269.27	\$0.00	\$0.00	\$269.27
001 024000800	423 7th St #608	7300	Res	1105	0	0	\$348.41	\$0.00	\$0.00	\$348.41
001 024000900	423 7th St #609	7300	Res	995	0	0	\$313.73	\$0.00	\$0.00	\$313.73
001 024001000	423 7th St #610	7300	Res	1176	0	0	\$370.80	\$0.00	\$0.00	\$370.80
001 024001100	423 7th St #611	7302	Res	905	0	0	\$285.35	\$0.00	\$0.00	\$285.35
001 024001200	423 7th St #612	7300	Res	1185	0	0	\$373.63	\$0.00	\$0.00	\$373.63
001 024001300	423 7th St #613	7300	Res	1253	0	0	\$395.07	\$0.00	\$0.00	\$395.07
001 024001400	423 7th St #614	7300	Res	902	0	0	\$284.40	\$0.00	\$0.00	\$284.40
001 024001500	423 7th St #615	7300	Res	1246	0	0	\$392.87	\$0.00	\$0.00	\$392.87
001 024100100	423 7th St #701	7300	Res	812	0	0	\$256.03	\$0.00	\$0.00	\$256.03
001 024100200	423 7th St #702	7300	Res	1320	0	0	\$416.20	\$0.00	\$0.00	\$416.20
001 024100300	423 7th St #703	7300	Res	1110	0	0	\$349.99	\$0.00	\$0.00	\$349.99
001 024100400	423 7th St #704	7300	Res	1279	0	0	\$403.27	\$0.00	\$0.00	\$403.27
001 024100500	423 7th St #705	7300	Res	819	0	0	\$258.23	\$0.00	\$0.00	\$258.23
001 024100600	423 7th St #706	7300	Res	770	0	0	\$242.78	\$0.00	\$0.00	\$242.78
001 024100700	423 7th St #707	7300	Res	819	0	0	\$258.23	\$0.00	\$0.00	\$258.23
001 024100800	423 7th St #708	7300	Res	1060	0	0	\$334.22	\$0.00	\$0.00	\$334.22
001 024100900	423 7th St #709	7300	Res	913	0	0	\$287.87	\$0.00	\$0.00	\$287.87
001 024101000	423 7th St #710	7300	Res	1124	0	0	\$354.40	\$0.00	\$0.00	\$354.40
001 024101100	423 7th St #711	7300	Res	905	0	0	\$285.35	\$0.00	\$0.00	\$285.35
001 024101200	423 7th St #712	7300	Res	1133	0	0	\$357.24	\$0.00	\$0.00	\$357.24
001 024101300	423 7th St #713	7300	Res	1202	0	0	\$378.99	\$0.00	\$0.00	\$378.99
001 024101400	423 7th St #714	7300	Res	828	0	0	\$261.07	\$0.00	\$0.00	\$261.07
001 024101500	423 7th St #715	7300	Res	1194	0	0	\$376.47	\$0.00	\$0.00	\$376.47
001 024200100	423 7th St #801	7300	Res	812	0	0	\$256.03	\$0.00	\$0.00	\$256.03
001 024200200	423 7th St #802	7300	Res	1320	0	0	\$416.20	\$0.00	\$0.00	\$416.20
001 024200300	423 7th St #803	7300	Res	1110	0	0	\$349.99	\$0.00	\$0.00	\$349.99
001 024200400	423 7th St #804	7300	Res	1279	0	0	\$403.27	\$0.00	\$0.00	\$403.27
001 024200500	423 7th St #805	7300	Res	819	0	0	\$258.23	\$0.00	\$0.00	\$258.23
001 024200600	423 7th St #806	7300	Res	770	0	0	\$242.78	\$0.00	\$0.00	\$242.78
001 024200700	423 7th St #807	7300	Res	819	0	0	\$258.23	\$0.00	\$0.00	\$258.23
001 024200800	423 7th St #808	7300	Res	1060	0	0	\$334.22	\$0.00	\$0.00	\$334.22
001 024200900	423 7th St #809	7300	Res	913	0	0	\$287.87	\$0.00	\$0.00	\$287.87
001 024201000	423 7th St #810	7300	Res	1124	0	0	\$354.40	\$0.00	\$0.00	\$354.40

001 024201100	423 7th St #811	7300	Res	905	0	0	\$285.35	\$0.00	\$0.00	\$285.35
001 024201200	423 7th St #812	7300	Res	1133	0	0	\$357.24	\$0.00	\$0.00	\$357.24
001 024201300	423 7th St #813	7300	Res	1202	0	0	\$378.99	\$0.00	\$0.00	\$378.99
001 024201400	423 7th St #814	7300	Res	828	0	0	\$261.07	\$0.00	\$0.00	\$261.07
001 024201500	423 7th St #815	7300	Res	1194	0	0	\$376.47	\$0.00	\$0.00	\$376.47
001 024300100	423 7th St #901	7300	Res	812	0	0	\$256.03	\$0.00	\$0.00	\$256.03
001 024300200	423 7th St #902	7300	Res	1320	0	0	\$416.20	\$0.00	\$0.00	\$416.20
001 024300300	423 7th St #903	7300	Res	1110	0	0	\$349.99	\$0.00	\$0.00	\$349.99
001 024300400	423 7th St #904	7300	Res	1279	0	0	\$403.27	\$0.00	\$0.00	\$403.27
001 024300500	423 7th St #905	7300	Res	819	0	0	\$258.23	\$0.00	\$0.00	\$258.23
001 024300600	423 7th St #906	7300	Res	770	0	0	\$242.78	\$0.00	\$0.00	\$242.78
001 024300700	423 7th St #907	7300	Res	819	0	0	\$258.23	\$0.00	\$0.00	\$258.23
001 024300800	423 7th St #908	7300	Res	1060	0	0	\$334.22	\$0.00	\$0.00	\$334.22
001 024300900	423 7th St #909	7300	Res	913	0	0	\$287.87	\$0.00	\$0.00	\$287.87
001 024301000	423 7th St #910	7300	Res	1124	0	0	\$354.40	\$0.00	\$0.00	\$354.40
001 024301100	423 7th St #911	7300	Res	905	0	0	\$285.35	\$0.00	\$0.00	\$285.35
001 024301200	423 7th St #912	7300	Res	1133	0	0	\$357.24	\$0.00	\$0.00	\$357.24
001 024301300	423 7th St #913	7300	Res	1202	0	0	\$378.99	\$0.00	\$0.00	\$378.99
001 024301400	423 7th St #914	7300	Res	828	0	0	\$261.07	\$0.00	\$0.00	\$261.07
001 024301500	423 7th St #915	7300	Res	1194	0	0	\$376.47	\$0.00	\$0.00	\$376.47
002 002700700	601 E 12Th St	3000	Comm	0	60000	1000	\$0.00	\$10,448.63	\$17,623.00	\$28,071.63
002 003301501	555 12Th St #250	9500	Comm	676596	60000	1000	\$58,912.52	\$10,448.63	\$17,623.00	\$86,984.16
002 003701900	521 E 10Th St	8400	Parking	0	5400	87	\$0.00	\$940.38	\$1,533.20	\$2,473.58
002 003701900	521 10th St	8400	Parking	0	5400	87	\$0.00	\$940.38	\$1,533.20	\$2,473.58
002 003702000	901 Washington St #2	3200	Comm	43208	43208	697	\$3,762.20	\$7,524.41	\$12,283.23	\$23,569.84
002 003702000	901 Washington St #2	3200	Comm	43208	43208	697	\$3,762.20	\$7,524.41	\$12,283.23	\$23,569.84
002 003702100	918 Clay St	7500	Comm	15813	0	0	\$1,376.87	\$0.00	\$0.00	\$1,376.87
002 003702100	918 Clay St	7500	Res	15813	0	0	\$4,985.87	\$0.00	\$0.00	\$4,985.87
002 003702300	917 Washington St #5	3000	Comm	0	13427	216	\$0.00	\$2,338.23	\$3,806.57	\$6,144.80
002 003702300	917 Washington St #5	3000	Comm	0	13427	216	\$0.00	\$2,338.23	\$3,806.57	\$6,144.80
002 003702600	930 Clay St #F	7300	Res	1107	0	0	\$349.04	\$0.00	\$0.00	\$349.04
002 003702700	930 Clay St #G	7300	Res	1107	0	0	\$349.04	\$0.00	\$0.00	\$349.04
002 003702800	930 Clay St #H	7300	Res	1107	0	0	\$349.04	\$0.00	\$0.00	\$349.04
002 003702900	930 Clay St #I	7300	Res	1447	0	0	\$456.24	\$0.00	\$0.00	\$456.24
002 003703000	930 Clay St #K	7300	Res	1447	0	0	\$456.24	\$0.00	\$0.00	\$456.24
002 003703100	930 Clay St #M	7300	Res	729	0	0	\$229.86	\$0.00	\$0.00	\$229.86
002 003703200	930 Clay St #N	7300	Res	826	0	0	\$260.44	\$0.00	\$0.00	\$260.44
002 003703300	930 Clay St #Q	7300	Res	1221	0	0	\$384.98	\$0.00	\$0.00	\$384.98
002 003703400	930 Clay St #L	7300	Res	717	0	0	\$226.07	\$0.00	\$0.00	\$226.07
002 003703500	930 Clay St #P	7300	Res	650	0	0	\$204.95	\$0.00	\$0.00	\$204.95
002 003703600	930 Clay St #R	7300	Res	858	0	0	\$270.53	\$0.00	\$0.00	\$270.53
002 003703700	930 Clay St #S	7300	Res	955	0	0	\$301.11	\$0.00	\$0.00	\$301.11
002 003703800	930 Clay St #T	7300	Res	955	0	0	\$301.11	\$0.00	\$0.00	\$301.11
002 003703900	930 Clay St #U	7300	Res	955	0	0	\$301.11	\$0.00	\$0.00	\$301.11
002 003704000	930 Clay St	7300	Res	955	0	0	\$301.11	\$0.00	\$0.00	\$301.11
002 003704100	930 Clay St #16	7300	Res	856	0	0	\$269.90	\$0.00	\$0.00	\$269.90
002 003704200	930 Clay St	7300	Res	829	0	0	\$261.39	\$0.00	\$0.00	\$261.39
002 003704300	930 Clay St #C	7300	Res	829	0	0	\$261.39	\$0.00	\$0.00	\$261.39
002 003704400	930 Clay St #D	7300	Res	1067	0	0	\$336.43	\$0.00	\$0.00	\$336.43
002 003704500	930 Clay St	7300	Res	1169	0	0	\$368.59	\$0.00	\$0.00	\$368.59
002 004700300	493 10Th St	8900	Comm	21621	4875	140	\$1,882.58	\$848.95	\$2,467.22	\$5,198.75
002 004700400	493 10Th St	8900	Comm	2882	750	0	\$250.94	\$130.61	\$0.00	\$381.55
002 004700500	487 10Th St	8300	Comm	0	5000	50	\$0.00	\$870.72	\$881.15	\$1,751.87
002 004700600	469 10Th St	8300	Comm	0	7471	75	\$0.00	\$1,301.03	\$1,321.72	\$2,622.75
002 004700700	933 Broadway	3200	Comm	19295	10029	200	\$1,680.05	\$1,746.49	\$3,524.60	\$6,951.14
002 004700800	901 Broadway	3200	Comm	19069	10000	200	\$1,660.37	\$1,741.44	\$3,524.60	\$6,926.41
002 004700900	478 9Th St	3200	Comm	21183	7583	76	\$1,844.44	\$1,320.53	\$1,339.35	\$4,504.33
002 004701000	492 9Th St	3200	Comm	19392	5953	60	\$1,688.50	\$1,036.68	\$1,057.38	\$3,782.56
002 004701100	902 Washington St	3200	Comm	17992	6516	165	\$1,566.60	\$1,134.72	\$2,907.79	\$5,609.11
002 004701200	922 Washington St	8300	Comm	0	248	0	\$0.00	\$43.19	\$0.00	\$43.19
002 004701300	922 Washington St	8300	Comm	0	1609	25	\$0.00	\$280.20	\$440.57	\$720.77
002 005100100	1226 Broadway	9400	Comm	49453	15000	250	\$4,305.97	\$2,612.16	\$4,405.75	\$11,323.88
002 005100200	409 13Th St	9500	Comm	52120	9000	90	\$4,538.19	\$1,567.29	\$1,586.07	\$7,691.55
002 005100300	401 13Th St	9500	Comm	36000	6000	160	\$3,134.59	\$1,044.86	\$2,819.68	\$6,999.13
002 005100400	406 12Th St	3300	Comm	42408	15000	250	\$3,692.55	\$2,612.16	\$4,405.75	\$10,710.45
002 005100500	1212 Broadway	9500	Comm	106210	15000	250	\$9,247.91	\$2,612.16	\$4,405.75	\$16,265.82
002 005100602	1100 Broadway	3000	Comm	0	22003	420	\$0.00	\$3,831.69	\$7,401.66	\$11,233.35
002 005101301	1111 Franklin St	300	Govt	206000	38000	580	\$14,138.80	\$5,216.25	\$8,057.03	\$27,412.08
002 005300100	1330 Broadway	9500	Comm	328427	22700	327	\$28,596.78	\$3,953.07	\$5,762.72	\$38,312.56

002 005300200	405 14Th St	9500	Comm	95216	7300	173	\$8,290.64	\$1,271.25	\$3,048.78	\$12,610.67
002 005300301	1305 Franklin St	3200	Comm	31780	7500	175	\$2,767.15	\$1,306.08	\$3,084.02	\$7,157.25
002 005300500	414 13Th St	9500	Comm	23478	3750	38	\$2,044.27	\$653.04	\$669.67	\$3,366.99
002 005300600	420 13Th St	8400	Comm	15660	8750	88	\$1,363.55	\$1,523.76	\$1,550.82	\$4,438.13
002 005300800	1308 Broadway	3200	Comm	9280	5000	50	\$808.03	\$870.72	\$881.15	\$2,559.90
002 005301000	428 13Th St	3900	Comm	2500	417	12	\$217.68	\$72.62	\$211.48	\$501.77
002 005301100	428 13Th St	3900	Comm	1397	417	12	\$121.64	\$72.62	\$211.48	\$405.73
002 005301200	428 13Th St	9401	Comm	4540	417	12	\$395.31	\$72.62	\$211.48	\$679.40
002 005301300	428 13Th St	9401	Comm	4540	417	12	\$395.31	\$72.62	\$211.48	\$679.40
002 005301400	428 13Th St	9401	Comm	4540	417	12	\$395.31	\$72.62	\$211.48	\$679.40
002 005301500	428 13Th St	9401	Comm	4540	417	12	\$395.31	\$72.62	\$211.48	\$679.40
002 005301600	428 13Th St	9401	Comm	4540	417	12	\$395.31	\$72.62	\$211.48	\$679.40
002 005301700	428 13Th St	9401	Comm	4540	417	12	\$395.31	\$72.62	\$211.48	\$679.40
002 005301800	428 13Th St	9401	Comm	4540	417	12	\$395.31	\$72.62	\$211.48	\$679.40
002 005301900	428 13Th St	9401	Comm	4540	417	12	\$395.31	\$72.62	\$211.48	\$679.40
002 005302000	428 13Th St	9401	Comm	4540	417	12	\$395.31	\$72.62	\$211.48	\$679.40
002 005302100	428 13Th St	9401	Comm	4540	417	12	\$395.31	\$72.62	\$211.48	\$679.40
002 005500100	1314 Franklin St	8400	Parking	0	60000	1000	\$0.00	\$10,448.63	\$17,623.00	\$28,071.63
002 005700100	393 13Th St	300	Govt	10663	5000	150	\$731.85	\$686.35	\$2,083.71	\$3,501.92
002 005700200	375 13Th St	9000	Comm	33949	5000	50	\$2,956.01	\$870.72	\$881.15	\$4,707.87
002 005700301	363 13Th St	9400	Comm	6652	3000	30	\$579.20	\$522.43	\$528.69	\$1,630.32
002 005700402	1225 Webster St	8300	Parking	0	12000	120	\$0.00	\$2,089.73	\$2,114.76	\$4,204.49
002 005700800	392 12Th St	7500	Comm	75862	10000	100	\$6,605.45	\$1,741.44	\$1,762.30	\$10,109.19
002 005700900	1220 Franklin St	300	Govt	10663	5000	50	\$731.85	\$686.35	\$694.57	\$2,112.77
002 005701800	392 11Th St	8900	Comm	21100	3750	38	\$1,837.22	\$653.04	\$669.67	\$3,159.93
002 005701900	1110 Franklin St	3200	Comm	11875	6250	63	\$1,033.98	\$1,088.40	\$1,110.25	\$3,232.63
002 005702200	381 12Th St	3200	Comm	16788	2100	30	\$1,461.76	\$365.70	\$528.69	\$2,356.16
002 005702300	377 12Th St	3200	Comm	16788	2100	30	\$1,461.76	\$365.70	\$528.69	\$2,356.16
002 005702400	Franklin St	3000	Comm	0	3000	30	\$0.00	\$522.43	\$528.69	\$1,051.12
002 005702500	1126 Franklin St	3000	Comm	0	0	55	\$0.00	\$0.00	\$969.26	\$969.26
002 005702600	1126 Franklin St	3000	Comm	0	0	55	\$0.00	\$0.00	\$969.26	\$969.26
002 006300100	1218 Webster St	3200	Comm	0	12236	100	\$0.00	\$2,130.82	\$1,762.30	\$3,893.12
002 006500100	347 14Th St	3100	Comm	4642	5000	50	\$404.19	\$870.72	\$881.15	\$2,156.06
002 006501100	344 13Th St	8900	Comm	29888	5000	50	\$2,602.41	\$870.72	\$881.15	\$4,354.28
002 006501200	Webster St	8300	Parking	0	5000	50	\$0.00	\$870.72	\$881.15	\$1,751.87
002 006501300	1322 Webster St	9400	Comm	22187	5000	50	\$1,931.87	\$870.72	\$881.15	\$3,683.73
002 009400100	Broadway	9500	Comm	0	88943	883	\$0.00	\$15,488.88	\$15,561.11	\$31,049.99
002 009500100	1000 Broadway	9500	Comm	359978	0	0	\$31,343.98	\$0.00	\$0.00	\$31,343.98
002 009600300	988 Broadway	8900	Comm	98000	37342	418	\$8,533.05	\$6,502.88	\$7,366.41	\$22,402.34
002 009700100	1333 Broadway	9500	Comm	246928	40825	420	\$21,500.50	\$7,109.42	\$7,401.66	\$36,011.58
002 009702300	505 14Th St	9500	Comm	169587	21203	188	\$14,766.27	\$3,692.37	\$3,313.12	\$21,771.77
002 009702400	475 14Th St	300	Govt	182092	23263	167	\$12,497.87	\$3,193.31	\$2,319.87	\$18,011.05
002 009703100	1200 Clay St	9400	Comm	79964	32926	460	\$6,962.62	\$5,733.86	\$8,106.58	\$20,803.06
002 009703200	1200 Clay St	9500	Comm	0	6424	40	\$0.00	\$1,118.70	\$704.92	\$1,823.62
002 009703300	1300 Clay St	9500	Comm	205969	29118	324	\$17,934.12	\$5,070.72	\$5,709.85	\$28,714.69
002 009703400	499 14Th St	9500	Comm	56827	46610	0	\$4,948.04	\$8,116.85	\$0.00	\$13,064.88
002 009703500	500 12Th St	9500	Comm	31019	17604	50	\$2,700.88	\$3,065.63	\$881.15	\$6,647.66
002 009703600	500 12Th St	9500	Comm	27598	13975	50	\$2,403.01	\$2,433.66	\$881.15	\$5,717.82
002 009703700	500 12Th St	9500	Comm	53310	30868	100	\$4,641.80	\$5,375.47	\$1,762.30	\$11,779.58
002 009703800	11Th St	300	Govt	0	24484	550	\$0.00	\$3,360.92	\$7,640.28	\$11,001.20
002 009703900	11Th St	300	Govt	0	18785	110	\$0.00	\$2,578.61	\$1,528.06	\$4,106.67
002 009704000	11Th St	300	Govt	0	10963	110	\$0.00	\$1,504.89	\$1,528.06	\$3,032.95
002 009704100	11Th St	9500	Parking	0	18997	180	\$0.00	\$3,308.21	\$3,172.14	\$6,480.35
002 009704200	1111 Broadway	9500	Comm	551289	47045	860	\$48,001.80	\$8,192.60	\$15,155.78	\$71,350.18
002 009704400	1221 Broadway	9500	Comm	568722	43219	404	\$49,519.73	\$7,526.32	\$7,119.69	\$64,165.74
002 009704500	1327 Broadway	300	Govt	0	18971	104	\$0.00	\$2,604.15	\$1,444.71	\$4,048.85
002 009800100	Clay St	300	Govt	71308	102155	806	\$4,894.22	\$14,022.80	\$11,196.49	\$30,113.51
002 009800200	1011 Broadway	300	Govt	354000	44866	584	\$24,296.77	\$6,158.75	\$8,112.59	\$38,568.11
002 009800300	11Th St	300	Govt	0	400	45	\$0.00	\$54.91	\$625.11	\$680.02
002 009900101	11Th St	9500	Comm	0	17826	400	\$0.00	\$3,104.29	\$7,049.20	\$10,153.49
002 010100100	9Th St	300	Govt	0	13406	55	\$0.00	\$1,840.24	\$764.03	\$2,604.27
002 010100200	9Th St	3100	Comm	0	159	30	\$0.00	\$27.69	\$528.69	\$556.38
002 010100300	9Th St	3200	Comm	0	9527	222	\$0.00	\$1,659.07	\$3,912.31	\$5,571.37
002 010200100	989 Franklin St #301	7300	Res	533	0	0	\$168.06	\$0.00	\$0.00	\$168.06
002 010200200	989 Franklin St #302	7300	Res	614	0	0	\$193.60	\$0.00	\$0.00	\$193.60
002 010200300	989 Franklin St #303	7300	Res	533	0	0	\$168.06	\$0.00	\$0.00	\$168.06
002 010200400	989 Franklin St #305	7300	Res	533	0	0	\$168.06	\$0.00	\$0.00	\$168.06
002 010200500	989 Franklin St #306	7300	Res	524	0	0	\$165.22	\$0.00	\$0.00	\$165.22
002 010200600	989 Franklin St #307	7300	Res	533	0	0	\$168.06	\$0.00	\$0.00	\$168.06



002 010501000	989 Franklin St #611	7300	Res	642	0	0	\$202.42	\$0.00	\$0.00	\$202.42
002 010501100	989 Franklin St #612	7300	Res	524	0	0	\$165.22	\$0.00	\$0.00	\$165.22
002 010501200	989 Franklin St #613	7300	Res	641	0	0	\$202.11	\$0.00	\$0.00	\$202.11
002 010501300	989 Franklin St #615	7300	Res	612	0	0	\$192.96	\$0.00	\$0.00	\$192.96
002 010501400	989 Franklin St #616	7300	Res	524	0	0	\$165.22	\$0.00	\$0.00	\$165.22
002 010501500	989 Franklin St #617	7300	Res	920	0	0	\$290.08	\$0.00	\$0.00	\$290.08
002 010501600	989 Franklin St #618	7300	Res	984	0	0	\$310.26	\$0.00	\$0.00	\$310.26
002 010501700	989 Franklin St #619	7300	Res	1119	0	0	\$352.82	\$0.00	\$0.00	\$352.82
002 010501800	989 Franklin St #620	7300	Res	524	0	0	\$165.22	\$0.00	\$0.00	\$165.22
002 010501900	989 Franklin St #621	7300	Res	524	0	0	\$165.22	\$0.00	\$0.00	\$165.22
002 010502000	989 Franklin St #622	7300	Res	614	0	0	\$193.60	\$0.00	\$0.00	\$193.60
002 010502100	989 Franklin St #623	7300	Res	571	0	0	\$180.04	\$0.00	\$0.00	\$180.04
002 010502200	989 Franklin St #625	7300	Res	826	0	0	\$260.44	\$0.00	\$0.00	\$260.44
003 006500100	1633 San Pablo Ave	9400	Comm	0	720	75	\$0.00	\$125.38	\$1,321.72	\$1,447.11
003 006500200	1601 San Pablo Ave	8300	Comm	940	10951	435	\$81.85	\$1,907.05	\$7,666.00	\$9,654.90
003 006500702	200 Frank H Ogawa Plz	9500	Comm	11571	2252	113	\$1,007.51	\$392.17	\$1,991.40	\$3,391.08
003 006500902	250 Frank H Ogawa Plz	300	Govt	98258	53578	819	\$6,743.93	\$7,354.64	\$11,377.08	\$25,475.65
003 006700200	City Hall Plz	300	Govt	0	27879	500	\$0.00	\$3,826.95	\$6,945.71	\$10,772.66
003 006700300	1 Frank H Ogawa Plz	300	Govt	88048	33493	524	\$6,043.17	\$4,597.58	\$7,279.11	\$17,919.86
003 006700400	1414 Clay St	300	Govt	0	28766	491	\$0.00	\$3,948.70	\$6,820.69	\$10,769.39
008 061900101	350 Frank H Ogawa Plz	9500	Comm	65878	8500	219	\$5,736.13	\$1,480.22	\$3,859.44	\$11,075.78
008 061900401	300 Frank H Ogawa Plz	9500	Comm	339289	48787	744	\$29,542.55	\$8,495.96	\$13,111.51	\$51,150.02
008 061900801	150 Frank H Ogawa Plz	300	Govt	130045	33057	818	\$8,925.63	\$4,537.73	\$11,363.19	\$24,826.55
008 061900901	334 Frank H Ogawa Plz	3100	Comm	8392	8870	98	\$730.71	\$1,544.66	\$1,727.05	\$4,002.42
008 062000100	1645 Telegraph Ave	3200	Comm	8375	2500	125	\$729.23	\$435.36	\$2,202.87	\$3,367.46
008 062000200	1635 Telegraph Ave	9400	Comm	5000	2500	25	\$435.36	\$435.36	\$440.57	\$1,311.29
008 062000300	1631 Telegraph Ave	3200	Comm	5102	2000	20	\$444.24	\$348.29	\$352.46	\$1,144.99
008 062000400	1627 Telegraph Ave	3200	Comm	16700	3500	35	\$1,454.10	\$609.50	\$616.80	\$2,680.41
008 062000500	1611 Telegraph Ave	9500	Comm	125070	10500	205	\$10,890.09	\$1,828.51	\$3,612.71	\$16,331.31
008 062000600	510 16Th St	6850	Comm	30010	7875	75	\$2,613.03	\$1,371.38	\$1,321.72	\$5,306.14
008 062000700	516 16Th St	9400	Comm	5250	2625	25	\$457.13	\$457.13	\$440.57	\$1,354.83
008 062000903	524 16Th St	300	Govt	0	6697	75	\$0.00	\$919.30	\$1,041.86	\$1,961.15
008 062000907	529 17Th St	3000	Comm	0	23155	202	\$0.00	\$4,032.30	\$3,559.85	\$7,592.15
008 062001000	532 16Th St	7700	Comm	41148	6850	142	\$3,582.84	\$1,192.89	\$2,502.47	\$7,278.19
008 062001106	1608 San Pablo Ave	3000	Comm	0	2925	36	\$0.00	\$509.37	\$634.43	\$1,143.80
008 062001404	1630 San Pablo Ave	3000	Comm	26700	3863	173	\$2,324.82	\$672.72	\$3,048.78	\$6,046.32
008 062001900	519 17Th St	9500	Comm	61968	10500	100	\$5,395.67	\$1,828.51	\$1,762.30	\$8,986.48
008 062100100	449 15Th St	3200	Comm	42541	12656	226	\$3,704.13	\$2,203.96	\$3,982.80	\$9,890.89
008 062100200	421 15Th St	3200	Comm	9075	3156	25	\$790.18	\$549.60	\$440.57	\$1,780.35
008 062100300	417 15Th St	9000	Comm	7813	2531	25	\$680.29	\$440.76	\$440.57	\$1,561.63
008 062100400	411 15Th St	9400	Comm	6582	2100	25	\$573.11	\$365.70	\$440.57	\$1,379.38
008 062100500	405 15Th St	3100	Comm	2000	2500	25	\$174.14	\$435.36	\$440.57	\$1,050.08
008 062100600	401 15Th St	6400	Comm	14366	4212	134	\$1,250.88	\$733.49	\$2,361.48	\$4,345.85
008 062100700	1441 Franklin St	3200	Comm	18670	4825	42	\$1,625.63	\$840.24	\$740.17	\$3,206.04
008 062100804	425 15Th St	9400	Comm	5199	3508	25	\$452.69	\$610.90	\$440.57	\$1,504.16
008 062100806	1440 Broadway	9500	Comm	83165	11730	124	\$7,241.34	\$2,042.71	\$2,185.25	\$11,469.30
008 062100807	1431 Franklin St	8300	Comm	0	20974	100	\$0.00	\$3,652.49	\$1,762.30	\$5,414.79
008 062100900	1411 Franklin St	3200	Comm	20348	7500	175	\$1,771.74	\$1,306.08	\$3,084.02	\$6,161.84
008 062101000	420 14Th St	3200	Comm	34651	7630	76	\$3,017.13	\$1,328.72	\$1,339.35	\$5,685.20
008 062101100	436 14Th St	9500	Comm	143907	14967	249	\$12,530.26	\$2,606.41	\$4,388.13	\$19,524.80
008 062200102	17Th St	500	Govt	0	290	3	\$0.00	\$39.81	\$41.67	\$81.48
008 062200103	17Th St	7000	Comm	0	3510	38	\$0.00	\$611.25	\$669.67	\$1,280.92
008 062200104	17Th St	7000	Comm	0	5020	0	\$0.00	\$874.20	\$0.00	\$874.20
008 062200105	449 17Th St	7000	Comm	0	13674	260	\$0.00	\$2,381.24	\$4,581.98	\$6,963.22
008 062200200	1511 Franklin St	3100	Comm	10049	10060	200	\$874.99	\$1,751.89	\$3,524.60	\$6,151.47
008 062200300	420 15Th St	3200	Comm	7348	5030	50	\$639.80	\$875.94	\$881.15	\$2,396.90
008 062200400	422 15Th St	3200	Comm	17010	6200	50	\$1,481.09	\$1,079.69	\$881.15	\$3,441.94
008 062200501	1500 Broadway	3200	Comm	88530	23770	300	\$7,708.48	\$4,139.40	\$5,286.90	\$17,134.78
008 062200700	1544 Broadway	3100	Comm	11370	11370	76	\$990.01	\$1,980.02	\$1,339.35	\$4,309.37
008 062200801	Broadway	500	Govt	0	27	0	\$0.00	\$3.71	\$0.00	\$3.71
008 062200802	Broadway	9400	Comm	0	447	0	\$0.00	\$77.84	\$0.00	\$77.84
008 062200803	Broadway	9400	Comm	0	47	0	\$0.00	\$8.18	\$0.00	\$8.18
008 062200804	1600 Broadway	9400	Comm	26598	8779	62	\$2,315.94	\$1,528.81	\$1,092.63	\$4,937.37
008 062201207	1587 Franklin St	500	Govt	630000	58050	538	\$43,240.01	\$7,968.52	\$7,473.59	\$58,682.11
008 062201300	1521 Franklin St	500	Govt	0	13110	88	\$0.00	\$1,799.61	\$1,222.45	\$3,022.05
008 062300700	1701 Franklin St	6600	Comm	0	10000	200	\$0.00	\$1,741.44	\$3,524.60	\$5,266.04
008 062300800	426 17Th St	9500	Comm	61435	10000	100	\$5,349.26	\$1,741.44	\$1,762.30	\$8,853.00
008 062300900	446 17Th St	9400	Comm	5509	2631	44	\$479.68	\$458.17	\$775.41	\$1,713.26
008 062301400	1700 Broadway	9500	Comm	28560	3369	116	\$2,486.77	\$586.69	\$2,044.27	\$5,117.73

008 062401800	359 17Th St	3200	Comm	6510	6510	172	\$566.84	\$1,133.68	\$3,031.16	\$4,731.67
008 062401900	1629 Webster St	9500	Comm	0	11250	75	\$0.00	\$1,959.12	\$1,321.72	\$3,280.84
008 062402000	1615 Webster St	9400	Comm	13064	10650	71	\$1,137.51	\$1,854.63	\$1,251.23	\$4,243.37
008 062402200	1537 Webster St	300	Govt	14450	7500	50	\$991.77	\$1,029.52	\$694.57	\$2,715.87
008 062402300	1531 Webster St	9400	Comm	33436	15000	100	\$2,911.34	\$2,612.16	\$1,762.30	\$7,285.80
008 062402601	1504 Franklin St	9400	Comm	27336	9900	216	\$2,380.20	\$1,724.02	\$3,806.57	\$7,910.79
008 062402700	1510 Franklin St	9400	Comm	8475	3795	25	\$737.93	\$660.88	\$440.57	\$1,839.39
008 062402802	1600 Franklin St	300	Govt	111222	43635	239	\$7,633.71	\$5,989.77	\$3,320.05	\$16,943.54
008 062403000	1618 Franklin St	3200	Comm	18000	10500	70	\$1,567.29	\$1,828.51	\$1,233.61	\$4,629.42
008 062403100	1624 Franklin St #504	9500	Comm	70062	7500	50	\$6,100.43	\$1,306.08	\$881.15	\$8,287.66
008 062403200	389 15Th St	3100	Comm	10835	10538	220	\$943.42	\$1,835.13	\$3,877.06	\$6,655.61
008 062403300	369 15Th St	9400	Comm	2283	2283	32	\$198.79	\$397.57	\$563.94	\$1,160.29
008 062403400	363 15Th St	9300	Comm	2100	2107	30	\$182.85	\$366.92	\$528.69	\$1,078.46
008 062403500	359 15Th St	9400	Comm	6146	6146	158	\$535.14	\$1,070.29	\$2,784.43	\$4,389.87
008 062403600	1433 Webster St	9400	Comm	19216	9750	65	\$1,673.17	\$1,697.90	\$1,145.49	\$4,516.57
008 062403700	1425 Webster St	8300	Parking	0	12150	81	\$0.00	\$2,115.85	\$1,427.46	\$3,543.31
008 062403800	1415 Webster St	3200	Comm	10000	5000	150	\$870.72	\$870.72	\$2,643.45	\$4,384.89
008 062403900	364 14Th St	9500	Comm	23332	5000	50	\$2,031.56	\$870.72	\$881.15	\$3,783.43
008 062404000	376 14Th St	8300	Parking	0	6500	60	\$0.00	\$1,131.94	\$1,057.38	\$2,189.32
008 062404100	1404 Franklin St	9500	Comm	53913	8937	210	\$4,694.31	\$1,556.32	\$3,700.83	\$9,951.46
008 062404200	1424 Franklin St	300	Govt	0	21963	146	\$0.00	\$3,014.86	\$2,028.15	\$5,043.01
008 062404500	1428 Franklin St	9400	Comm	13834	7500	50	\$1,204.55	\$1,306.08	\$881.15	\$3,391.78
008 062404600	1515 Webster St #1	6800	Comm	35340	35340	135	\$3,077.12	\$6,154.24	\$2,379.10	\$11,610.47
008 062404700	1515 Webster St #2	6800	Comm	26118	26118	135	\$2,274.14	\$4,548.29	\$2,379.10	\$9,201.54
008 062503000	328 15Th St	3200	Comm	3414	1741	35	\$297.26	\$303.18	\$616.80	\$1,217.25
008 062503100	336 E 15Th St	3200	Comm	3980	1990	40	\$346.55	\$346.55	\$704.92	\$1,398.01
008 062503200	15Th St	9400	Comm	0	3731	125	\$0.00	\$649.73	\$2,202.87	\$2,852.61
008 062503401	1510 Webster St	9400	Comm	23280	10500	70	\$2,027.03	\$1,828.51	\$1,233.61	\$5,089.16
008 062503500	1526 Webster St	8300	Parking	0	6000	40	\$0.00	\$1,044.86	\$704.92	\$1,749.78
008 062503601	1528 Webster St	9400	Comm	8398	5100	34	\$731.23	\$888.13	\$599.18	\$2,218.55
008 062503602	Webster St	8300	Parking	0	3899	26	\$0.00	\$678.99	\$458.20	\$1,137.18
008 062503801	1535 Harrison St	300	Govt	22322	22049	50	\$1,532.07	\$3,026.66	\$694.57	\$5,253.30
008 062503900	1608 Webster St	9400	Comm	13722	7499	50	\$1,194.80	\$1,305.90	\$881.15	\$3,381.86
008 062504000	1614 Webster St	7700	Comm	14297	7500	50	\$1,244.87	\$1,306.08	\$881.15	\$3,432.10
008 062504100	1624 Webster St	8300	Parking	0	7500	50	\$0.00	\$1,306.08	\$881.15	\$2,187.23
008 062504200	1464 Webster St	3200	Comm	9355	3037	170	\$814.56	\$528.87	\$2,995.91	\$4,339.34
008 062505000	332 14Th St	3100	Comm	4659	4738	46	\$405.67	\$825.09	\$810.66	\$2,041.42
008 062505100	1412 Webster St	3200	Comm	10800	5562	157	\$940.38	\$968.59	\$2,766.81	\$4,675.78
008 062505301	1418 Webster St	9400	Comm	77198	30450	203	\$6,721.78	\$5,302.68	\$3,577.47	\$15,601.93
008 062505400	1501 HARRISON ST		Comm	1100	1100	68	\$95.78	\$191.56	\$1,198.36	\$1,485.70
008 062505500	304 15TH ST		Comm	766	530	43	\$66.70	\$92.30	\$757.79	\$916.78
008 062505600	306 15TH ST		Comm	766	530	43	\$66.70	\$92.30	\$757.79	\$916.78
008 062505700	308 15TH ST		Comm	766	530	43	\$66.70	\$92.30	\$757.79	\$916.78
008 062505800	310 15TH ST		Comm	766	530	43	\$66.70	\$92.30	\$757.79	\$916.78
008 062505900	312 15TH ST		Comm	766	530	43	\$66.70	\$92.30	\$757.79	\$916.78
008 062506000	314 15TH ST		Comm	766	530	43	\$66.70	\$92.30	\$757.79	\$916.78
008 062506100	316 15TH ST		Comm	766	530	43	\$66.70	\$92.30	\$757.79	\$916.78
008 062506200	318 15TH ST		Comm	766	530	43	\$66.70	\$92.30	\$757.79	\$916.78
008 064001100	1701 Broadway	9400	Comm	18700	4695	196	\$1,628.25	\$817.61	\$3,454.11	\$5,899.96
008 064001200	457 17Th St	3200	Comm	5364	1788	125	\$467.05	\$311.37	\$2,202.87	\$2,981.30
008 064001300	1636 Telegraph Ave	3200	Comm	3212	1606	53	\$279.68	\$279.68	\$934.02	\$1,493.37
008 064001400	1634 Telegraph Ave	3200	Comm	6198	1727	65	\$539.67	\$300.75	\$1,145.49	\$1,985.91
008 064001500	1628 Telegraph Ave	3200	Comm	3342	1115	49	\$290.99	\$194.17	\$863.53	\$1,348.69
008 064001600	1617 Broadway	3200	Comm	1920	960	49	\$167.18	\$167.18	\$863.53	\$1,197.88
008 064100500	1701 Telegraph Ave	3100	Comm	5800	5974	161	\$505.02	\$1,040.34	\$2,837.30	\$4,382.66
008 064100601	510 17Th St	9400	Comm	29988	14399	128	\$2,611.11	\$2,507.50	\$2,255.74	\$7,374.35
008 064100805	540 17Th St	300	Govt	84012	70567	721	\$5,766.16	\$9,686.72	\$10,015.72	\$25,468.60
008 064101101	1728 San Pablo Ave	3100	Comm	18707	9970	0	\$1,628.85	\$1,736.21	\$0.00	\$3,365.07
008 072300100	1615 Broadway	6850	Comm	31735	2353	220	\$2,763.23	\$409.76	\$3,877.06	\$7,050.05
008 072400200	1615 Broadway	6850	Comm	1863	140	0	\$162.22	\$24.38	\$0.00	\$186.60
008 072500100	1615 Broadway #2	6850	Comm	2650	140	0	\$230.74	\$24.38	\$0.00	\$255.12
008 072600100	1615 Broadway	1150	Res	1989	0	0	\$627.14	\$0.00	\$0.00	\$627.14
008 072700100	1615 Broadway	6850	Comm	2650	140	0	\$230.74	\$24.38	\$0.00	\$255.12
008 072800100	1615 Broadway #5	1150	Res	2650	0	0	\$835.55	\$0.00	\$0.00	\$835.55
008 072900100	1615 Broadway	6850	Comm	2650	140	0	\$230.74	\$24.38	\$0.00	\$255.12
008 073000100	1615 Broadway #7	1150	Res	2169	0	0	\$683.89	\$0.00	\$0.00	\$683.89
008 073100100	1615 Broadway #8	1150	Res	1906	0	0	\$600.97	\$0.00	\$0.00	\$600.97
008 073200100	1615 Broadway	1150	Res	1906	0	0	\$600.97	\$0.00	\$0.00	\$600.97
008 073300100	1615 Broadway #10	1150	Res	1906	0	0	\$600.97	\$0.00	\$0.00	\$600.97

008 073400100	1615 Broadway #11	1150	Res	1448	0	0	\$456.56	\$0.00	\$0.00	\$456.56
008 073500100	1615 Broadway #12	1150	Res	1706	0	0	\$537.91	\$0.00	\$0.00	\$537.91
008 073600100	1615 Broadway	1150	Res	2017	0	0	\$635.96	\$0.00	\$0.00	\$635.96
<b>TOTAL ASSESSMENT</b>							<b>\$939,028.80</b>	<b>\$456,506.66</b>	<b>\$602,104.86</b>	<b>\$1,997,639.31</b>

