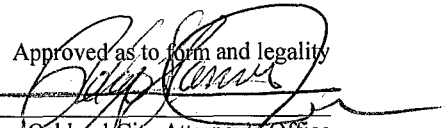


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Approved as to form and legality

Oakland City Attorney's Office
Amended by City Council July 24, 2018

REVISED

OAKLAND CITY COUNCIL

RESOLUTION NO. 87324 C.M.S.

RESOLUTION ESTABLISHING THE LAKE MERRITT-UPTOWN COMMUNITY BENEFIT DISTRICT 2018 ("LCBD 2018"), APPROVING THE MANAGEMENT PLAN, DIRECTING RECORDING OF THE PROPOSED ASSESSMENT DISTRICT BOUNDARY DESCRIPTION, MAKING A DETERMINATION WITH REGARD TO THE MAJORITY PROTEST PROCESS FOR APPROVAL OF THE PROPOSED ASSESSMENTS, APPROVING THE ASSESSMENTS FOR THE DISTRICT, AND APPOINTING THE ADVISORY BOARD FOR THE LCBD 2018

WHEREAS, the City Council of the City of Oakland enacted the City of Oakland Business Improvement District Ordinance (Chapter 4.48, Ordinance 12190, 1999) establishing the procedures for the formation of Business Improvement 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 Lake Merritt-Uptown Community Benefit District of 2008 ("LCBD 2008") was formed pursuant to Resolution No. 81478 on July 15, 2008 in accordance with the City of Oakland Business Management Improvement District Ordinance (the "BIMD Ordinance"), with a maximum term of 10 years; and

WHEREAS, the property owners in the Lake Merritt-Uptown district have duly petitioned to form the Lake Merritt-Uptown Community Benefit District 2018 ("LCBD 2018") under the BIMD Ordinance and have proposed the Management Plan for the operation of the District ("LCBD 2018 Plan as Amended July 22, 2018") (*Exhibit A*); and

WHEREAS, the LCBD 2018 Plan as Amended July 22, 2018 contains a detailed engineer's report prepared by a registered professional engineer recognized by the State of California; and

WHEREAS, the LCBD 2018 Plan as Amended July 22, 2018 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 LCBD 2018 Plan as Amended July 22, 2018 was prepared in accord with the provisions of the BIMD Ordinance overseeing the formation of the LCBD 2018 as referenced above, and has been filed with the City Clerk for proceedings in formation of this District; and

WHEREAS, the LCBD 2018 Plan as Amended July 22, 2018, incorporated by this reference, provides for cleaning, security, marketing and promotional activities and improvements of particular benefit to the properties located within the LCBD 2018 (as more specifically identified in the LCBD 2018 Plan as Amended July 22, 2018 attached hereto); and

WHEREAS, the City Council of the City of Oakland adopted on May 15, 2018 a Resolution of Intention to form the Lake Merritt-Uptown Community Benefit District 2018 (Resolution No. 87189 C.M.S.); and

WHEREAS, by June 1, 2018, the following were mailed to each affected property owner in the proposed LCBD 2018 and to each local Chamber of Commerce and business organization known to be located with the proposed boundaries of LCBD 2018: the Resolution of Intention to form the LCBD 2018; notice of the public hearing to take place at 6:30 p.m. on July 17, 2018 or as soon thereafter as the matter can be heard, a ballot to vote on formation of the LCBD 2018; and instructions on procedures for completion and return of ballots; and

WHEREAS, the LCBD 2018 includes seven (7) City-owned properties on which approximately \$67,795.41 of fiscal year 2018-2019 assessments are to be levied (1731 Franklin APN 008 062300601; 274 19th St APN 008 063500100; 2025 Broadway APN 008 064900500; Grand Ave APN 008 065500600; 200 Grand Ave APN 010 076800400; 2500 Broadway APN 008 067300100; 1911 Telegraph APN 008 071605800) and

WHEREAS, Resolution No. 87190 C.M.S., adopted by City Council on May 15, 2018, authorizes payment of the fiscal year 2018-2019 assessment for the above City-owned properties using funds budgeted to the General Purpose Fund (1010)/Citywide Activities Organization (90591)/Taxes and Assessments (53511)/Business Improvement District Project (1000147)/IP50 and the Central District Projects Fund (5610)/Central District Redevelopment Organization (85245)/Taxes and Assessments (53511)/Downtown Capital Project (1000169)/SC13;

NOW THEREFORE be it

RESOLVED: that the City Council of the City of Oakland finds that the Management Plan for the LCBD 2018 as Amended July 22, 2018 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 Districts, and does hereby find and determine as follows:

1. A Business Improvement District is hereby established pursuant to the BIMD Ordinance with the boundaries as specified in the LCBD 2018 Plan as Amended July 22, 2018 on file in the office of the City Clerk, a copy of which is attached hereto as *Exhibit A*.
2. 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 LCBD 2018.

3. The Plan for the LCBD 2018, is approved and the assessments for the first year shall be as provided for in the LCBD 2018 Plan as Amended July 22, 2018 (*Exhibit A*) and in the assessment roll contained in *Exhibit i as Amended July 22, 2018* to the LCBD 2018 Plan as Amended July 22, 2018 (*Exhibit A*) and are incorporated herein by this reference.
4. The name of the Business Improvement District shall be the Lake Merritt-Uptown Community Benefit District 2018.
5. 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 properties within the LCBD 2018 and the time period for which the proposed improvements are to be made are those specified in Sections IV and V of the LCBD 2018 Plan as Amended July 22, 2018 on file in the office of the City Clerk and attached hereto (*Exhibit A*).
6. The improvements and activities to be provided in the LCBD 2018 will be funded by the levy of assessments. An assessment will be levied annually to pay for all improvements and activities within the area. The revenue from the levy of assessments within the LCBD 2018 shall not be used to provide improvements or activities outside the district or for any purpose other than the purposes specified in the LCBD 2018 Plan as Amended July 22, 2018 (including modifications, if any) by the City Council at the hearing concerning the establishment of the district as specified in this Resolution.
7. The boundaries of the LCBD 2018 and of each separate benefit zone within the district are delineated in Section IV of the LCBD 2018 Plan as Amended July 22, 2018, including a map outlining each affected lot, which is on file in the office of the City Clerk and a copy of which is attached hereto (*Exhibit A*).
8. The proposed method and basis of levying the assessments to be levied against each property in the LCBD 2018 is based on lot square footage, building square footage, linear frontage, and land use of each parcel located within the LCBD 2018, and the assessments proposed for each property are contained in *Exhibit i as Amended July 22, 2018* to the LCBD 2018 Plan as Amended July 22, 2018.
9. The assessments for the entire LCBD 2018 equal \$1,510,867 for the first year of the Lake Merritt-Uptown CBD 2018 and the amount chargeable to each parcel are as shown in *Exhibit i as Amended July 22, 2018* to the LCBD 2018 Plan as Amended July 22, 2018, on file in the office of the City Clerk and attached hereto as *Exhibit A*.
10. The LCBD 2018 shall be in existence for a period of ten (10) years during which a maximum 5% increase per year in the amount of the assessment on each property shall be allowable with City Council approval, as provided for in the LCBD 2018 Plan as Amended July 22, 2018.
11. The assessment shall be attached to the property and collected with the annual county property taxes, and in certain cases, as specified in the LCBD 2018 Plan as Amended July 22, 2018, through a special municipal billing.

12. The City Council of the City of Oakland adopted a Resolution of Intention to form the Lake Merritt-Uptown Community Benefit District 2018 on May 15, 2018, Resolution No. 87189 C.M.S. The title of the Resolution of Intention is:

RESOLUTION (1) OF INTENTION TO FORM THE LAKE MERRITT-UPTOWN COMMUNITY BENEFIT DISTRICT 2018 ("LAKE MERRITT-UPTOWN CBD 2018"); (2) GRANTING PRELIMINARY APPROVAL OF THE LAKE MERRITT-UPTOWN CBD 2018 MANAGEMENT PLAN; (3) DIRECTING FILING OF THE PROPOSED LAKE MERRITT-UPTOWN 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 LAKE MERRITT-UPTOWN CBD 2018 AND ASSESSMENT TO DETERMINE WHETHER A MAJORITY PROTEST EXISTS; AND (5) SCHEDULING A PUBLIC HEARING FOR JULY 17, 2018.

13. After notice was given to all interested parties that the July 17, 2018 Public Hearing was continued to July 24, a Public Hearing was held at 6:30 p.m. on July 24, 2018, at City Hall, One Frank H. Ogawa Plaza, Oakland California in the City Council Chambers, to hear all public comments, protests, count the returned ballots as to the formation of the LCBD 2018, appoint the Advisory Board for the LCBD 2018, and take final action as to the formation of the LCBD 2018. At the hearing the testimony of all interested persons for or against the establishment of the LCBD 2018, the boundaries of the LCBD 2018, or the furnishing of the specified types of improvements or activities was heard. All protests, both written and oral, are overruled and denied and the City Council finds that a majority protest does not exist within the meaning of the Oakland Business Improvement District Ordinance (Chapter 4.48, Ordinance 12190, 1999).
14. The City Council finds, determines and declares that the LCBD 2018 and each parcel therein is benefited by the improvements, maintenance, and activities funded by the assessment to be levied, including all expenses incurred incidentally thereto, upon the lots and parcels of real property in proportion to the estimated benefits to be derived as specified in the LCBD 2018 Plan as Amended July 22, 2018, and the engineer's report as Amended July 22, 2018 included therein.
15. The City Clerk shall record a notice and map describing the assessment district pursuant to California Streets and Highways Code Division 4.5 (commencing with Section 3100).
16. Properties in the LCBD 2018 shall be subject to any amendments to the Oakland Business Improvement District Ordinance (Chapter 4.48, Ordinance 12190, 1999).
17. The City Administrator is hereby authorized to enter into contract with any nonprofit corporation comprised of the assesses themselves and designated by affected property owners to conduct or contract for the cleaning, security, marketing and promotions, or other activities and improvements for the LCBD 2018 as provided for in the BIMD Ordinance.

18. The Board of Directors for the above designated non-profit corporation shall serve as the Advisory Board for the LCBD 2018 until further notice by the Oakland City Council as provided for in the BIMD Ordinance. The Advisory Board shall also have at least one member who is a business licensee within the LCBD 2018 who is not also a property owner within the LCBD 2018.

IN COUNCIL, OAKLAND, CALIFORNIA, JUL 24, 2018

PASSED BY THE FOLLOWING VOTE:

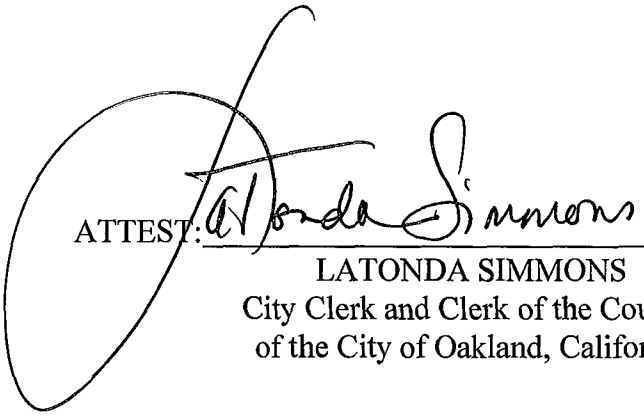
AYES- BROOKS, CAMPBELL WASHINGTON, GALLO, GIBSON MCELHANEY,
GUILLEN, KALB, KAPLAN, and PRESIDENT REID — 8

NOES- 0

ABSENT- 0

ABSTENTION- 0

ATTEST:



LATONDA SIMMONS
City Clerk and Clerk of the Council
of the City of Oakland, California

MANAGEMENT DISTRICT PLAN
for the
LAKE MERRITT-UPTOWN
COMMUNITY BENEFIT DISTRICT 2018 (CBD)

FINAL PLAN

April 23, 2018 as Amended July 22, 2018

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Exhibits

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

Exhibits are available upon request to the Lake Merritt-Uptown District Association.

**Prepared for the Lake Merritt-Uptown District Association by
Progressive Urban Management Associates, Inc.
and Kristin Lowell, Inc.**

MANAGEMENT DISTRICT PLAN for the renewal of the LAKE MERRITT-UPTOWN COMMUNITY BENEFIT DISTRICT 2018 (CBD) FINAL – April 23, 2018 as Amended July 22, 2018

INTRODUCTION

Formed in 2008 by property owners, the Lake Merritt-Uptown 2008 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 2008 was formed with a ten-year term and is set to expire, unless renewed by affected property owners and the City of Oakland, in July 2018 with related services ending in December 2018. To prepare for the renewal of the CBD, the Lake Merritt-Uptown Association (LMUDA) retained the services of Progressive Urban Management Associates, Inc. to update the organization's strategic plan. With priorities gained from the LMUDA 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 and attracting new investment, thereby retaining and extending tenancies in buildings.

MANAGEMENT PLAN SUMMARY

Pursuant to the City of Oakland Business Improvement District Management Ordinance 12190, Chapter 4.48 of the Oakland Municipal Code, as amended July 21, 2015, ("Oakland BIMD Ordinance") the existing Lake Merritt-Uptown CBD is being renewed for a ten-year term. Upon receipt of petitions signed by property owners representing greater than 30% of 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 Lake Merritt-Uptown 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 Lake Merritt-Uptown 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 tenancies 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 five blocks, or roughly a 20% expansion of the service area.
- 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.

Name of the District	The proposed special assessment district is a business improvement district which shall be named the "Lake Merritt/Uptown Community Benefit District 2018".
Location	<p>The district boundary encompasses the Lake Merritt-Uptown area around the Broadway corridor roughly bounded by 17th Street to the south, Telegraph Avenue to the west, 25th Street to the north and Lakeside Drive and Alice Street to the east. Areas to be added to the 2018 district include the following:</p> <ul style="list-style-type: none"> • A northern extension of the district to 27th Street; • A western extension to include both sides of Telegraph Avenue south of 20th Street. <p>Detailed descriptions and maps identifying parcels within the district are provided on pages 8 to 11.</p>
Improvements & Activities	<p>A Welcoming, Attractive and Economically Vital Downtown: The CBD will finance improvements and activities that will improve Lake Merritt-Uptown's environment for property owners, residents, workers and visitors, including:</p> <p>Safe and Clean Enhancements:</p> <ul style="list-style-type: none"> • 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. • 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. <p>Marketing and Economic Enhancements:</p>

	<ul style="list-style-type: none"> • Marketing and communications to support CBD activities and improvements and promote a positive image for Lake Merritt-Uptown. • Leadership and collaboration through research and community education to represent the downtown community with one clear voice. • 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. • Promotions to advance Lake Merritt-Uptown's evolution as a regional destination for arts, culture and entertainment. • Place-making and activation improvements that make Lake Merritt-Uptown 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.
Method of Financing	Levy of assessments upon real property that benefit from improvements and activities.

Budget	Total district CBD budget for its first year of operations is \$1,546,511,000 as follows:				
	Budget Assumptions	CBD Budget	Less: General Benefit	Assessment TOTAL	% of Total
	Clean & Safe Enhancements	1,050,000	35,680 35,644	1,014,320 1,014,356	68.0 67.8%
	Marketing & Economic Enhancements				
	Economic Enhancements	179,143			
	Organization	179,142			
	Special Projects Fund	50,000			
	City/County Fees (2.7%)	41,715			
	Sub-Total	450,000		450,000	29.1 29.2%
	Reserve	45,000 46,511		45,000 46,511	2.93.0%
	TOTAL	1,545,000 1,546,511	35,680 35,644	1,509,320 1,510,867	100.0%
	<p>General Benefit Allowance: 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 account for \$35,68035,644 (or 2.312.3%) of the estimated budget, resulting in a total assessment budget of \$1,509,3201,510,867.</p>				

<p>Cost</p>	<p>Annual assessments are based upon an allocation of program costs and a calculation of land plus building square footage and linear frontage. 70% of program costs are allocated to land plus building square footage, and 30% of program costs are allocated to linear frontage. An adjustment for “usable square footage” by owner-occupied residential condominiums is provided. 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 Lake Merritt-Uptown CBD follow</p>			
		<p>Commercial</p>	<p>Government</p>	<p>Owner-Occupied Residential Condo (per livable sq. ft.)</p>
	<p>Lot Square Foot</p>	<p>\$ 0.0781</p>	<p>\$ 0.0615</p>	<p>n/a</p>
	<p>Building Square Footage</p>	<p>\$ 0.0781</p>	<p>\$ 0.0615</p>	<p>\$ 0.213</p>
	<p>Linear Front Footage</p>	<p>\$ 9.479</p>	<p>\$ 7.464</p>	<p>n/a</p>
	<p>Rate Adjustment: Over the first ten years of the CBD, rates will have increased a total of about 6%, or less than 1% per year. Meanwhile, all costs of delivering services have increased substantially, including Bay Area wage rates. The rates above project an approximate 10% one-time adjustment over fiscal year 2017-2018 assessment rates. The adjustment is needed to catch up with increasing labor costs associated with the Ambassador program, be more consistent with service investments in peer cities, and to launch new initiatives related to communications and special projects within the district.</p>			
<p>Cap</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 Lake Merritt-Uptown CBD Advisory Board which shall then make a recommendation to the City for review and approval by the Oakland City Council.</p>			
<p>City Services</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 to the City’s overall financial condition.</p>			

Collection	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.
District Governance	The CBD will continue to be managed by the Lake Merritt-Uptown Association (LMUDA) board of directors. A majority of the LMUDA board is composed of property owners and/or their representatives within the CBD.
District Formation	Local enabling legislation (Oakland Municipal Code Section 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 \$1,150,320 <u>\$1,510,867</u> 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.
Duration	Collection of the first year's assessments will be included in Alameda County's 2018-2019 tax bills. 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 subsequent renewal of the district will require a new management plan, petition and mail ballot process.

II. WHY RENEW THE LAKE MERRITT-UPTOWN 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 more than a half dozen CBDs.

Why Renew the Lake Merritt-Uptown CBD?

- **Creating a Consistently Clean, Welcoming and Attractive Lake Merritt-Uptown Remains a Challenge:** The impetus for creating the CBD in 2008 was to address an inconsistent experience in Lake Merritt-Uptown’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 district 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. Recent stakeholder surveys find reducing homelessness and disruptive street behaviors as one of the district’s top priorities.
- **Cultivate Fun & Vibrant Lake Merritt-Uptown “Living Room”:** Lake Merritt-Uptown is the civic heart of the City. The CBD aims to attract residents and visitors of all ages to come and enjoy the district, 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 Lake Merritt-Uptown CBD aims to fund improvements and services that enhance the overall economic vitality of the district. Success is measured by higher property values, sales and occupancies.
- **Help Lake Merritt-Uptown 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 Lake Merritt-Uptown strengthen its unique position in this increasingly competitive market.
- **Maintain Ratepayer Control and Accountability:** The Lake Merritt-Uptown District 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 also 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 Lake Merritt-Uptown District Association’s (LMUDA) 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 LMUDA Board of Directors and staff and included input from a LMUDA 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’s districts were concentrated around the following major themes:

1. Make downtown and uptown **safer and more welcoming** with an emphasis on reducing homelessness and disruptive street behaviors;
2. Continue supplemental **cleaning** in the districts, 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 Oakland the following construct was developed to guide the next five to ten-year strategic direction for the LMUDA and the Lake Merritt-Uptown District.

BRILLIANT AT THE BASICS	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.
BUSINESS DEVELOPMENT & STOREFRONT ACTIVATION	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. LMUDA 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.
COMMUNICATIONS & COLLABORATION	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 Lake Merritt-Uptown area around the Broadway corridor roughly bounded by 17th Street to the south, Telegraph Avenue to the west, 25th Street to the north and Lakeside Drive and Alice Street to the east. Areas being considered for expansion of the district:

- A northern extension of the district to 27th Street;
- A western extension to include both sides of Telegraph Avenue south of 20th Street.

A detailed description and maps of the Lake Merritt-Uptown CBD are provided on the following pages.

Detailed District Description

The northern and southern boundaries of the PBID extend roughly from 27th Street and Broadway, including Bay Place to the east and 24th Street to the west, one parcel east of Telegraph Avenue. The eastern and western boundaries extend roughly to the corner of 17th Street and Alice Street and halfway down 18th Street between San Pablo Avenue and Telegraph Avenue next to The Fox Theater.

The parcels selected to be included and the PBID form a unique retail, entertainment, commercial and residential core that has become a large portion of what is now recognized as Oakland's Uptown Arts and Entertainment District. Keeping this important office, arts and entertainment 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 Lake Merritt-Uptown District Association in 2019 are described as follows:

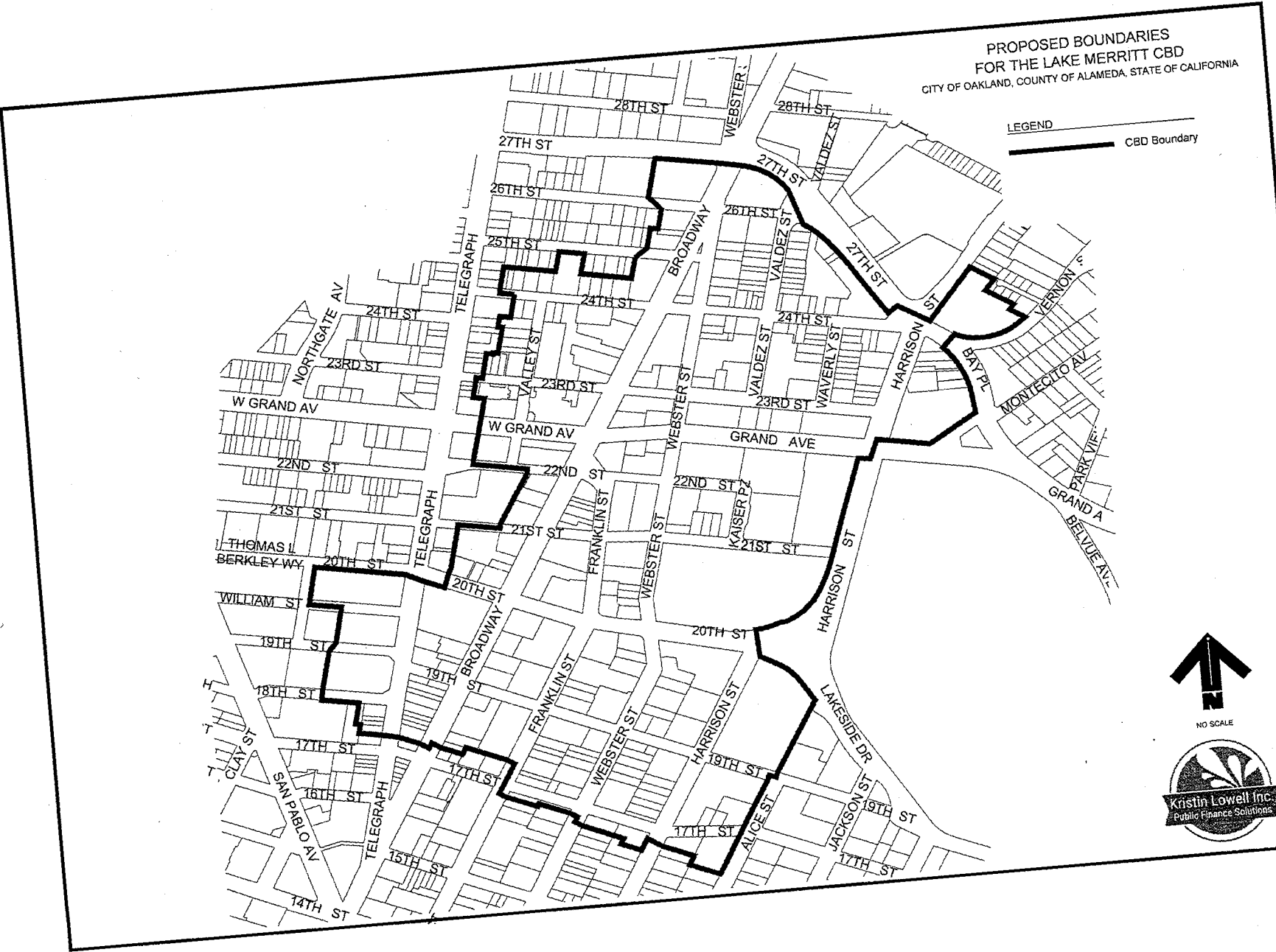
- **Northern Boundary:** Starting at the corner of Grand Avenue and Bay Place, parcel number 10-768-4, running west on the north side of Bay Place to the corner of Vernon Street and Bay Place, parcel number 10-795-27-1, and continuing westward to the corner of 27th Street and Harrison Street, parcel number 8-671-20-1, then continuing west along the southern side of 27th Street to northeast corner of Broadway, parcel number 9-684-3-2, then moving south along Broadway to the southeast corner of 24th and Broadway, parcel number 8-674-3-1 and continuing further west along 24th Street until the northern LMUDA boundary meets the eastern boundary of the Koreatown Northgate CBD, parcel number , one parcel to the east the intersection of Telegraph Avenue and 24th Street, parcel number 8-674-18.
- **Southern Boundary:** Starting at the southeast corner of 17th Street and Alice Street, parcel number 8-626-8, running west along 17th Street to where the boundary meets the northern boundary of the Downtown Oakland CBD at the northeast corner of 17th Street and Franklin Street, parcel number 8-624-17, one parcel north of the corner of 17th Street and Franklin Street, parcel number 8-623-6-1, just one parcel north of the southwest corner of 17th Street and Broadway, parcel number 8-623-11, to one block north of the southeast corner of 17th Street and

Telegraph Avenue, parcel number 8-640-10, to one block north of the southwest corner of 17th Street and Telegraph Avenue, parcel number 8-641-4.

- **Eastern Boundary:** Starting at the southwest corner of 17th Street and Alice Street, parcel number 8-626-8, running north along the west side of Alice Street, including the eastern boundary of Snow Park, and continuing north onto Lakeside Drive to the southeast corner of 20th Street and Harrison Street, parcel number 8-635-1, and continuing along the west side of Harrison Street where LMUDA's eastern boundary meets with LMUDA's northern boundary at the southeast corner of Bay Place and Grand Avenue, parcel number 10-768-4.
- **Western Boundary:** Starting approximately halfway down 18th Street between San Pablo Avenue and Telegraph Avenue next to The Fox Theater, parcel number 8-642-16, running north along the west side of Telegraph Avenue to approximately halfway down 19th Street between Telegraph Avenue and San Pablo Avenue, encompassing 1911 Telegraph, parcel number 8-716-58, continuing up Williams Street to the southwest corner of Rashida Muhammad Street and Williams Street, Parcel number 8-716-56, continuing on the east side of Rashida Muhammad Street to 20th Street (aka Thomas L. Berkeley Street) to the southwest corner of 20th Street and Telegraph Avenue, continuing north along the north side of 20th Street, parcel number 8-649-9, then continuing to the backside of the Paramount Theatre on 21st Street, parcel number 8-648-18, continuing down 22nd Street to one parcel east of Telegraph Avenue, parcel number 8-658-10, continuing north along the eastern boarder of the Koreatown Northgate CBD to 24th Street, parcel number 8-674-18.

District Boundary Map

PROPOSED BOUNDARIES
FOR THE LAKE MERRITT CBD
CITY OF OAKLAND, COUNTY OF ALAMEDA, STATE OF CALIFORNIA



LEGEND
CBD Boundary



NO SCALE



File: K:\proj\130730\Oakland\LAKE_MERRITT\SSMIT_BOUNDARY.dwg Apr 02, 2018 - 3:07pm engineer

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 Lake Merritt-Uptown district by:

1. Producing a consistently clean, welcoming, and attractive 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 Lake Merritt-Uptown 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 the district clean and welcoming. Marketing and economic enhancements include a variety of initiatives aimed to improve the district business climate, including support for local businesses, attracting new investment, strengthening the district’s arts and culture niche, and marketing and communications to promote all CBD services and improve Lake Merritt-Uptown’s overall image.

SAFE & CLEAN ENHANCEMENTS

Cleaning & Hospitality Ambassadors:

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

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

- 14 ambassadors provide an average deployment of 550 hours per week
- Each ambassador walks more than seven miles each day
- More than 69 tons of trash were collected from district streets
- Crews removed more than 7,700 tags of graffiti

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 and uptown business and property owners, the CBD and LMUDA 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 as needed
Detail cleaning of public amenities	Daily as needed
Graffiti removal	Daily as needed
Weed removal	Daily as needed
Pressure washing/spot cleaning	Daily as needed
Pressure washing/strategic hot spots	Daily as needed
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

Clean and safe enhancements account for 68.0% of the annual CBD budget.

MARKETING & ECONOMIC ENHANCEMENTS

A comprehensive economic vitality program has been included as a key component of the Lake Merritt-Uptown 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 district environment. Given a more favorable economic climate, and acknowledging demographic and lifestyle trends that are supportive of continued investment in urban districts, the areas of for economic enhancements have expanded as outlined in the Strategic Plan to include:

- Business Support and Innovation:** Downtown and Uptown are first and foremost a center for commerce providing both primary jobs and retail. For retail, Lake Merritt-Uptown 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 Lake Merritt-Uptown’s evolution as a regional destination for arts, culture and entertainment. The district has a rich and varied collection of arts and cultural venues. Arts, culture and entertainment creates a differential advantage for the district and adds to the quality of life for Oakland residents. The CBD will provide leadership and programs to enhance Lake Merritt-Uptown’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 district, and promote the vision designed by the community and inspire stakeholder engagement. Marketing related to the economic development portion of the work program will: advance the image and branding of the Lake Merritt-Uptown; highlight the unique startup innovation and arts, culture and entertainment character of the district; attract new and returning visitors 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.

- **Collaboration:** The CBD will support research and community education efforts that help to evaluate the impacts of policies and issues on the Lake Merritt-Uptown business and investment climate. The CBD will support efforts to advance policies that improve the district'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 Lake Merritt-Uptown. 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 the district.
- 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 district.
- Other improvements as determined year-to-year by the LMUDA 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 Lake Merritt-Uptown District Association (LMUDA). 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
- Costs of assessment collection and administration from both the City (1.0%) and the County (1.7%)
- 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.

32.0% 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 ~~\$1,545,000~~ \$1,546,511 with the following components:

Budget Assumptions	CBD Budget	Less: General Benefit	Assessment TOTAL	% of Total
Clean & Safe Enhancements	1,050,000	35,680 35,644	1,014,320 1,014,356	68.0 67.8%
Marketing & Economic Enhancements				
Economic Enhancements	179,143			
Organization	179,142			
Special Projects Fund	50,000			
City/County Fees (2.7%)	41,715			
Sub-Total	450,000		450,000	29.1 29.2%
Reserve	45,000 46,511		45,000 46,511	2.9 3.0%
TOTAL	1,545,000 <u>1,546,511</u>	35,680 35,644	1,509,320 <u>1,510,867</u>	100.0%

Non-assessment funding will need to be raised from special events sponsorships and other revenue sources to cover the cost associated with general benefits from services.

Ten Year Operating Budget

A projected 10-year operating budget for the Lake Merritt-Uptown 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 increases in program costs. Actual budgets may not increase 5% as recommended by the CD 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 LMUDA board of directors. Up to 10% of revenues may be moved between the Clean and Safe and Marketing and Economic Enhancement categories.

Lake Merritt Uptown CBD:

Ten Year Operating Budget & Maximum Assessments

(Prepared by Progressive Urban Management Associates, May 1, 2018 as Amended on July 22, 2018)

Assumption:

Assessment rates increase by a maximum of 5% each year.

Actual adjustments may be lower as determined by the Lake Merritt Uptown District Association board of directors.

ESTIMATED TEN YEAR OPERATING BUDGET

Activity	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Clean & Safe	1,050,000	1,102,500	1,157,625	1,215,506	1,276,282	1,340,096	1,407,100	1,477,455	1,551,328	1,628,895
Marketing & Economic Enhancements	450,000	472,500	496,125	520,931	546,978	574,327	603,043	633,195	664,855	698,098
Reserve	45,000	47,250	49,613	52,093	54,698	57,433	60,304	63,320	66,485	69,810
	46,511	48,837	51,278	53,842	56,534	59,361	62,329	65,446	68,718	72,154
TOTAL	1,545,000	1,622,250	1,703,363	1,788,531	1,877,957	1,971,855	2,070,448	2,173,970	2,282,669	2,396,802
	1,546,511	1,623,837	1,705,028	1,790,280	1,879,794	1,973,783	2,072,473	2,176,096	2,284,901	2,399,146

MAXIMUM ANNUAL ASSESSMENT RATES

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Lot Square Footage	0.0781	0.0820	0.0861	0.0904	0.0949	0.0997	0.1047	0.1099	0.1154	0.1212
Building Square Footage	0.0781	0.0820	0.0861	0.0904	0.0949	0.0997	0.1047	0.1099	0.1154	0.1212
Linear Front Footage	9.479	9.953	10.451	10.973	11.522	12.098	12.703	13.338	14.005	14.705
Owner-Occupied Residential (per livable sq.ft.)	0.2126	0.2232	0.2344	0.2461	0.2584	0.2713	0.2849	0.2991	0.3141	0.3298

MAXIMUM ANNUAL ASSESSMENT RATES: GOVERNMENT

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Lot Square Footage	0.0615	0.0646	0.0678	0.0712	0.0748	0.0785	0.0824	0.0865	0.0909	0.0954
Building Square Footage	0.0615	0.0646	0.0678	0.0712	0.0748	0.0785	0.0824	0.0865	0.0909	0.0954
Linear Front Footage	7.464	7.837	8.229	8.641	9.073	9.526	10.002	10.503	11.028	11.579

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 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.

The resulting adjustment for owner-occupied residential condominiums and government property is 78.74% of the full assessment rate, and includes the following assessment components:

	Share of Full Commercial Assessment
Full Share of Clean & Safe Service Benefit	67.96%
Proportional Share of Organization Budget	8.80%
Proportional Share of Reserve	1.98%
Total Adjusted Share of Commercial Rate	78.74%

- **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 Lake Merritt-Uptown District 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:

- Seventy percent (70%) of the assessment is applied to lot and building square footage, and thirty percent (30%) of the assessment is applied to linear frontage.

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:

Property Characteristic	Commercial (including Rental Residential)	Government	Owner-Occupied Residential Condo Per livable sq. ft.
Lot Square Foot	\$ 0.0781	\$ 0.0615	n/a
Building Square Footage	\$ 0.0781	\$ 0.0615	\$ 0.213
Linear Front Footage	\$ 9.479	\$ 7.46	n/a

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.

Commercial Property	Dimension	Rate	Sub-Total
Lot Square Footage	5,000	0.0781	\$ 390.50
Building Square Footage	10,000	0.0781	\$ 781.00
Linear Frontage	100	9.479	\$ 947.90
TOTAL ANNUAL ASSESSMENT			\$ 2,119.40

Residential Condominium	Dimension	Rate	Total
Livable Square Footage	2,000	0.213	\$ 426.00

C. Assessment Adjustments

Annual Adjustment: Assessment rates may be adjusted for 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 LMUDA board of directors based on the allocations described in the Management District Plan and subsequent annual reports submitted by the CBD Advisory Board (Oakland Municipal Code 4.48.200) 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 Lake Merritt-Uptown CBD 2018 ("CBD 2018") are expanded compared to the boundaries of the Lake Merritt/Uptown CBD 2008 ("CBD 2008"), surplus funds paid by assesseses under the CBD 2008 may not be spent on the expanded areas of the CBD 2018.

General Benefit Adjustment: The Lake Merritt-Uptown 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, \$37,016,356.44 (or 2.42.3%) 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 LMUDA decides to issue bonds or other bonded debt in the future that increases the term and/or assessment rates set in this Plan, 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 Oakland 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 Lake Merritt-Uptown District Association (LMUDA), a 501(c)3 California nonprofit corporation, will continue to be the management corporation 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 LMUDA, 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 Lake Merritt-Uptown 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 City of Oakland Municipal Code and State of California CBD legislation, the LMUDA, when conducting CBD business, is subject to disclosure and notification guidelines set by the Ralph M. Brown Act and California Public Records Act.

The LMUDA 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 property owners, but also include representatives from district 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

Lake Merritt-Uptown Community Benefit District 2018

Engineer's Report



Oakland, California
April 23, 2018 as Amended July 22, 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 Lake Merritt-Uptown 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,

A handwritten signature in cursive script that reads "Terrance E. Lowell".

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..."¹

"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."²*

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

¹ California Streets and Highways Code, Section 36610.

² 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.³

"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."⁴

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 Lake Merritt 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."⁵

"...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."⁶

"...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."⁷

"...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."⁸

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

³ Section 4, Article XIID of the State Constitution.

⁴ Section 2 (j), Article XIID of the State Constitution.

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

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

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

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

SECTION B: IMPROVEMENTS AND ACTIVITIES

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

Cleaning and Hospitality Ambassadors

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

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

- 14 ambassadors provide an average deployment of 550 hours per week
- Each ambassador walks more than seven miles each day
- More than 69 tons of trash were collected from district streets
- Crews removed more than 7,700 tags of graffiti

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 and uptown business and property owners, the CBD and LMUDA 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	Daily
Pressure washing/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 Lake Merritt-Uptown 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 district environment. Given a more favorable economic climate, and acknowledging demographic and lifestyle trends that are supportive of continued investment in urban districts, the areas for economic enhancements have expanded as outlined in the Strategic Plan to include:

- **Business Support and Innovation:** Downtown and Uptown are first and foremost a center for commerce providing both primary jobs and retail. For retail, Lake Merritt-Uptown 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 Lake Merritt-Uptown's evolution as a regional destination for arts, culture and entertainment. The district has a rich and varied collection of arts and cultural venues. Arts, culture and entertainment creates a differential advantage for the district and adds to the quality of life for Oakland residents. The CBD will provide leadership and programs to enhance Lake Merritt-Uptown'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 district, and promote the vision designed by the community and inspire stakeholder engagement. Marketing related to the economic development portion of the work program will: advance the image and branding of the Lake Merritt-Uptown; highlight the unique startup innovation and arts, culture and entertainment character of the district; attract new and returning visitors 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.

- **Collaboration:** The CBD will support research and community education efforts that help to evaluate the impacts of policies and issues on the Lake Merritt-Uptown business and investment climate. The CBD will support efforts to advance policies that improve the district'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 Lake Merritt-Uptown. 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 the district.
- 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 district.
- Other improvements as determined year-to-year by the LMUDA 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 Lake Merritt-Uptown District Association (LMUDA). 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
- Costs of assessment collection and administration from both the City (1.0%) and the County (1.7%)
- 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 extend roughly from 27th Street and Broadway, including Bay Place to the east and 24th Street to the west, one parcel east of Telegraph Avenue. The eastern and western boundaries extend roughly to the corner of 17th Street and Alice Street and halfway down 18th Street between San Pablo Avenue and Telegraph Avenue next to The Fox Theater.

The parcels selected to be included and the PBID form a unique retail, entertainment, commercial and residential core that has become a large portion of what is now recognized as Oakland's Uptown Arts and Entertainment District. Keeping this important office, arts and entertainment 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 Lake Merritt-Uptown District Association in 2019 are described as follows:

Northern Boundary: Starting at the corner of Grand Avenue and Bay Place, parcel number 10-768-4, running west on the north side of Bay Place to the corner of Vernon Street and Bay Place, parcel number 10-795-27-1, and continuing westward to the corner of 27th Street and Harrison Street, parcel number 8-671-20-1, then continuing west along the southern side of 27th Street to northeast corner of Broadway, parcel number 9-684-3-2, then moving south along Broadway to the southeast corner of 24th and Broadway, parcel number 8-674-3-1 and continuing further west along 24th Street until the northern LMUDA boundary meets the eastern boundary of the Koreatown Northgate CBD, parcel number , one parcel to the east the intersection of Telegraph Avenue and 24th Street, parcel number 8-674-18.

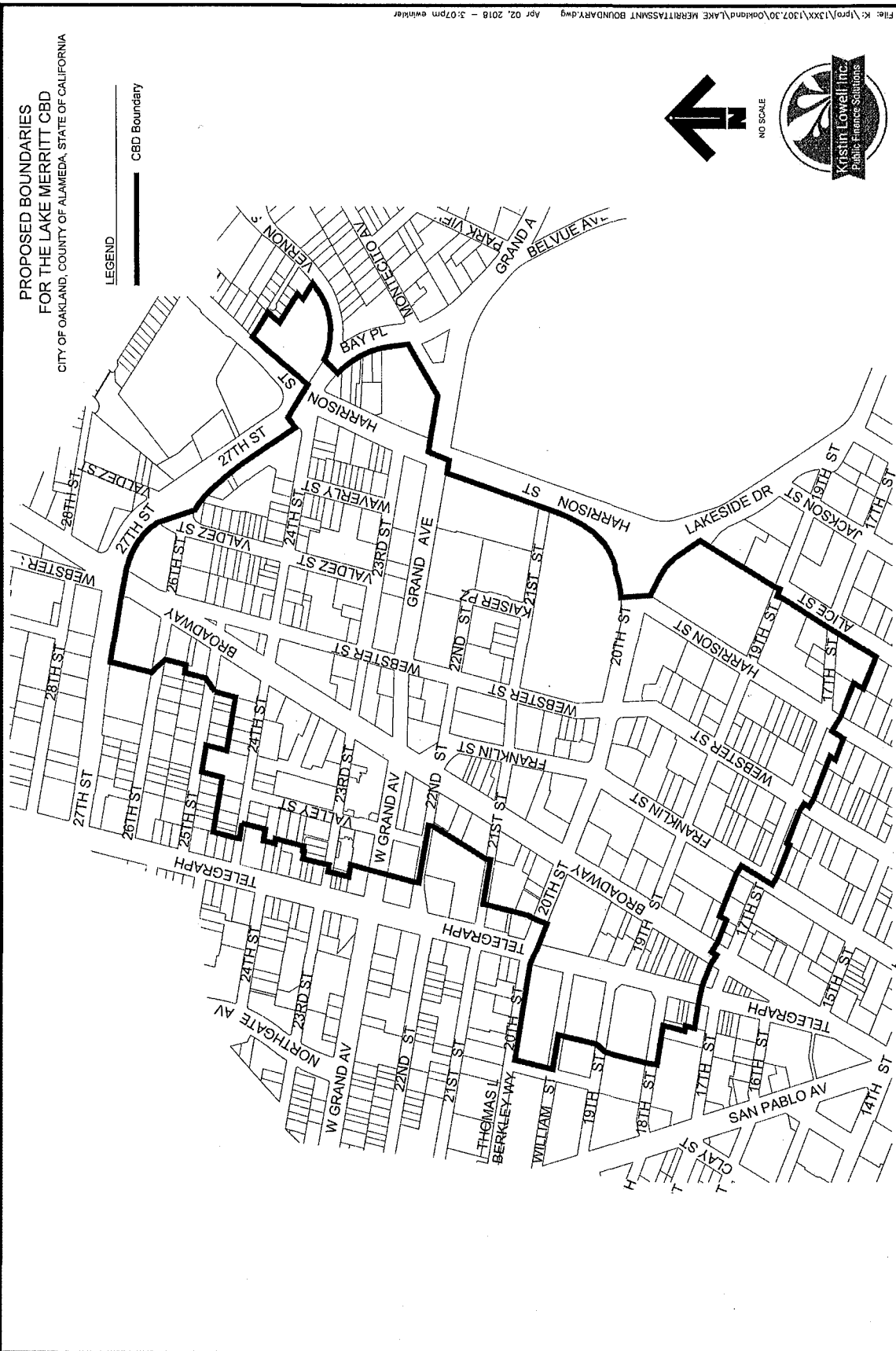
Southern Boundary: Starting at the southeast corner of 17th Street and Alice Street, parcel number 8-626-8, running west along 17th Street to where the boundary meets the northern boundary of the Downtown Oakland CBD at the northeast corner of 17th Street and Franklin Street, parcel number 8-624-17, one parcel north of the corner of 17th Street and Franklin Street, parcel number 8-623-6-1, just one parcel north of the southwest corner of 17th Street and Broadway, parcel number 8-623-11, to one block north of the southeast corner of 17th Street and Telegraph Avenue, parcel number 8-640-10, to one block north of the southwest corner of 17th Street and Telegraph Avenue, parcel number 8-641-4.

Eastern Boundary: Starting at the southwest corner of 17th Street and Alice Street, parcel number 8-626-8, running north along the west side of Alice Street, including the eastern boundary of Snow Park, and continuing north onto Lakeside Drive to the southeast corner of 20th Street and Harrison Street, parcel number 8-635-1, and continuing along the west side of Harrison Street where LMUDA's eastern boundary meets with LMUDA's northern boundary at the southeast corner of Bay Place and Grand Avenue, parcel number 10-768-4.

Western Boundary: Starting approximately halfway down 18th Street between San Pablo Avenue and Telegraph Avenue next to The Fox Theater, parcel number 8-642-16, running north along the west side of Telegraph Avenue to approximately halfway down 19th Street between Telegraph Avenue and San Pablo Avenue, encompassing 1911 Telegraph, parcel number 8-716-58, continuing up Williams Street to the southwest corner of Rashida Muhammad Street and Williams Street, Parcel number 8-716-56, continuing on the east side of Rashida Muhammad Street to 20th

Street (aka Thomas L. Berkeley Street) to the southwest corner of 20th Street and Telegraph Avenue, continuing north along the north side of 20th Street, parcel number 8-649-9, then continuing to the backside of the Paramount Theatre on 21st Street, parcel number 8-648-18, continuing down 22nd Street to one parcel east of Telegraph Avenue, parcel number 8-658-10, continuing north along the eastern boarder of the Koreatown Northgate CBD to 24th Street, parcel number 8-674-18.

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



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SECTION D: PROPORTIONAL BENEFITS

Methodology

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

Determining the proportionate special benefit 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 Lake Merritt 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: Owner-occupied 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, owner-occupied residential condominiums and government parcels will not receive the same special benefit as commercial parcels from Economic Enhancement 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 owner-occupied 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 owner-occupied residential condominiums and government property is 78.74% of the full assessment rate, and includes the following assessment components:

	Share of Full Commercial Assessment
Full Share of Clean & Safe Service Benefit	67.96%
Proportional Share of Organization Budget	8.80%
Proportional Share of Reserve	1.98%
Total Adjusted Share of Commercial Rate	78.74%

That is to say that residential condominiums and government parcels will be assessed at 78.74% 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. Seventy percent (70%) 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. Seventy percent (70%) 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 the twice the rate of building square footage to acknowledge the 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. Thirty (30%) 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	3,833,7703,945,187
Building Sq Ft.	9,226,2919,580,250
Linear Street Frontage	46,09447,426

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 XIII D 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 specially benefits from each of the CBD activities as defined below.

Cleaning and Hospitality Ambassadors

The enhanced cleaning and ambassador 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".⁹ Once economic investment occurs within the district, pedestrian traffic and commercial activity will increase.

All parcels will 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."¹⁰

Marketing and Economic Development

These activities are tied to and will specially benefit each assessed parcel by encouraging business development and investment that generates customer traffic, which directly relates to increases in commercial activity, filling of vacant storefronts, offices and residential units 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 parcels regardless of their land use (excluding government owned parcels) will 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;

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

¹⁰ "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 Lake Merritt-Uptown 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 Lake Merritt 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 Lake Merritt 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
ACTIVITY	Budget Amount	% of Budget	General Benefit Factor	General Benefit Percent (B x C)	General Benefit Allocation (A x D)
Clean/Ambassadors	\$1,050,000	67.9667.89%	5.00%	3.403.39%	\$35,68035,644

This analysis indicates that ~~\$35,680~~\$35,644 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 ~~\$35,680~~\$35,644 or ~~2.312.30%~~ of the total ~~\$1,545,000~~\$1,546,511 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 Lake Merritt CBD's operating budget takes into consideration:

1. The improvements and activities needed to provide special benefits to each individual parcel within the Lake Merritt 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 & Safe	\$1,050,000	67.9667.89%
Communications & Marketing	\$179,143	11.6011.58%
Organization	\$179,142	11.5911.58%
Special Projects Fund	\$50,000	3.243.24%
City/County Fees (2.7%)	\$41,715	2.702.70%
Reserve	\$45,00046,511	2.913.01%
Total Expenditures	\$1,545,0001,546,511	100.00%
REVENUES		
Assessment Revenues	\$1,509,3201,510,867	97.6997.70%
Other Revenues (1)	\$35,68035,644	2.312.30%
Total Assessment District Revenues	\$1,545,0001,546,511	100.00%

(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 recommended by the Advisory Board and approved by the Oakland City Council. Assessment increases/decreased must stay between 0% and 5% in any given year.
- 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 LMUDA 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 Lake Merritt/Uptown CBD 2008 ("LCBD 2008"), as of December 31, 2018, to be carried over to the Lake-Merritt Uptown CBD 2018 ("LCBD 2018") can only be used to benefit those properties within the LCBD 2008. If this is not practical, such surplus monies will be refunded to property owners in the LCBD 2008 in proportion to how they were paid in the LCBD 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 proportionate 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 proportionate benefit units in the CBD.

Land Use Factor	Benefit Units
Lot Sq Ft	3,833,7703,945,187
Building Sq Ft.	9,226,2919,580,250
Linear Street Frontage	46,09447,426

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	Government	Owner-Occupied Residential Condo
Lot Square Foot	\$ 0.0781	\$ 0.0615	n/a
Building Square Footage	\$ 0.0781	\$ 0.0615	n/a
Linear Front Footage	\$ 9.479	\$ 7.464	n/a
Per Livable Square Foot	n/a	n/a	\$ 0.213

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 \$0.0781 =\$781.00
 Building square feet (30,000) x \$0.0781 =\$2,343.00

Linear frontage (50) x \$9.479 =\$473.95
Total Annual Parcel Assessment =\$3,597.95

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 \$0.0615 =\$615.00
Building square feet (30,000) x \$0.0615 =\$1,845.00
Linear frontage (50) x \$7.464 =\$373.20
Total Annual Parcel Assessment =\$2,833.20

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 \$0.213 =\$319.50
Total Annual Parcel Assessment =\$319.50

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 Lake Merritt-Uptown CBD 2018 ("LCDB 2018") are expanded compared to the boundaries of the Lake Merritt-Uptown CBD 2008 ("LCBD 2008"), surplus funds paid by assessesees under the LCBD 2008 may not be spent on the expanded areas of the LCBD 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 Advisory Board 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

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 ~~\$1,509,320~~ \$1,510,867 apportioned to each individual assessed parcel, as follows:

LAKE MERRITT CBD 2018
 ASSESSMENT ROLL
 FY 2018/2019
 As Amended July 22, 2018

APN	SITE ADDRESS	USE CODE	LAND USE	Assessable Footages			2018/19 Assessments			
				Bldg SF	Lot Sz	Frontage	Bldg \$	Lot \$	Linear \$	Total \$
008 062300100	1770 Broadway	3200	Comm	35548	8400	184	\$2,775.05	\$655.75	\$1,744.20	\$5,175.00
008 062300601	1731 Franklin St	300	Govt	194400	45000	450	\$11,949.18	\$2,766.01	\$3,358.74	\$18,073.93
008 062301100	1716 Broadway	3100	Comm	4000	4000	40	\$312.26	\$312.26	\$379.17	\$1,003.69
008 062301200	1724 Broadway	9400	Comm	26400	9000	60	\$2,060.92	\$702.59	\$568.76	\$3,332.26
008 062301300	1740 Broadway	9200	Comm	29363	27600	100	\$2,292.22	\$2,154.59	\$947.94	\$5,394.75
008 062400101	1814 Franklin St	9500	Comm	114924	23880	320	\$8,971.54	\$1,864.19	\$3,033.39	\$13,869.13
008 062400300	361 19Th St	3100	Comm	11600	11692	217	\$905.55	\$912.74	\$2,057.02	\$3,875.31
008 062400400	Webster St	9500	Parking	0	4875	32	\$0.00	\$380.57	\$303.34	\$683.91
008 062400500	Webster St	9500	Parking	0	4800	32	\$0.00	\$374.71	\$303.34	\$678.05
008 062400600	1739 Webster St	8400	Parking	0	7500	50	\$0.00	\$585.49	\$473.97	\$1,059.46
008 062400700	1717 Webster St	8400	Parking	0	15000	100	\$0.00	\$1,170.98	\$947.94	\$2,118.91
008 062400800	1709 Webster St	3200	Comm	0	7511	138	\$0.00	\$586.35	\$1,308.15	\$1,894.50
008 062400900	378 17Th St	3200	Comm	4560	2731	40	\$355.98	\$213.20	\$379.17	\$948.35
008 062401000	394 17Th St	3200	Comm	15070	6919	196	\$1,176.44	\$540.13	\$1,857.95	\$3,574.53
008 062401100	1710 Franklin St	9400	Comm	8526	3450	23	\$665.58	\$269.32	\$218.03	\$1,152.93
008 062401201	1720 Franklin St	3200	Comm	24435	12750	85	\$1,907.52	\$995.33	\$805.75	\$3,708.59
008 062401400	1724 Franklin St	9400	Comm	18786	6750	45	\$1,466.53	\$526.94	\$426.57	\$2,420.04
008 062401500	1734 Franklin St	9500	Comm	0	4500	30	\$0.00	\$351.29	\$284.38	\$635.67
008 062401600	1736 Franklin St	9500	Comm	29040	7500	50	\$2,267.01	\$585.49	\$473.97	\$3,326.46
008 062401700	385 17Th St	3200	Comm	11026	5614	187	\$860.74	\$438.26	\$1,772.64	\$3,071.64
008 062401800	359 17Th St	3200	Comm	6510	3255	172	\$508.20	\$254.10	\$1,630.45	\$2,392.75
008 062500101	1830 Webster St	3200	Comm	9702	4900	149	\$757.39	\$382.52	\$1,412.42	\$2,552.33
008 062500102	331 19Th St	3200	Comm	4650	2450	50	\$363.00	\$191.26	\$473.97	\$1,028.23
008 062500201	301 19Th St	7000	Comm	0	22950	303	\$0.00	\$1,791.59	\$2,872.25	\$4,663.84
008 062500400	Harrison St	8300	Parking	0	7500	50	\$0.00	\$585.49	\$473.97	\$1,059.46
008 062500500	1811 Harrison St	8300	Parking	0	6000	40	\$0.00	\$468.39	\$379.17	\$847.56
008 062500600	1805 Harrison St	300	Govt	14200	7525	50	\$872.83	\$462.54	\$373.19	\$1,708.56
008 062500700	1801 Harrison St	300	Govt	6254	5719	38	\$384.41	\$351.53	\$283.63	\$1,019.57
008 062500800	1711 Harrison St	300	Govt	0	7257	48	\$0.00	\$446.07	\$358.27	\$804.33
008 062500900	300 17Th St	3100	Comm	2988	2988	170	\$233.26	\$233.26	\$1,611.49	\$2,078.01
008 062501401	330 17Th St	7000	Comm	34397	24438	373	\$2,685.20	\$1,907.75	\$3,535.80	\$8,128.76
008 062501500	1734 Webster St	7700	Apt	18108	6750	45	\$1,413.60	\$526.94	\$426.57	\$2,367.11
008 062501600	1750 Webster St	7000	Comm	0	7500	50	\$0.00	\$585.49	\$473.97	\$1,059.46
008 062501700	Webster St	7000	Comm	0	7500	50	\$0.00	\$585.49	\$473.97	\$1,059.46
008 062501800	1810 Webster St	7000	Parking	0	4515	43	\$0.00	\$352.46	\$407.61	\$760.08
008 062501900	333 17Th St	3200	Comm	10320	10212	218	\$805.63	\$797.20	\$2,066.50	\$3,669.33
008 062502201	1633 Harrison St	300	Govt	59903	13400	150	\$3,682.06	\$823.66	\$1,119.58	\$5,625.29
008 062600101	1800 Harrison St #6Th	9500	Comm	621783	70984	837	\$48,539.49	\$5,541.37	\$7,934.22	\$62,015.08
008 062600400	1817 Alice St	7000	Comm	4982	5022	50	\$388.92	\$392.04	\$473.97	\$1,254.93
008 062600500	Alice St	7000	Comm	0	5450	36	\$0.00	\$425.45	\$341.26	\$766.71
008 062600601	250 17Th St	7000	Comm	0	4966	135	\$0.00	\$387.67	\$1,279.71	\$1,667.38
008 062600602	266 17Th St	9400	Comm	8478	4537	59	\$661.84	\$354.18	\$559.28	\$1,575.30
008 062600700	278 17Th St	9400	Comm	5762	5218	54	\$449.81	\$407.34	\$511.89	\$1,369.04
008 062600800	1553 Alice St	7700	Apt	69300	29000	161	\$5,409.90	\$2,263.89	\$1,526.18	\$9,199.97
008 062603400	285 17Th St	9400	Comm	23028	12200	213	\$1,797.68	\$952.39	\$2,019.10	\$4,769.18
008 063500100	274 19Th St	300	Govt	0	178160	1265	\$0.00	\$10,950.95	\$9,441.80	\$20,392.75
008 063601001	1939 Harrison St	9500	Comm	93900	24000	160	\$7,330.30	\$1,873.56	\$1,516.70	\$10,720.56
008 063601101	1901 Harrison St	9500	Comm	272100	22500	300	\$21,241.49	\$1,756.46	\$2,843.81	\$25,841.76
008 063601301	334 19Th St	9400	Comm	8790	5070	90	\$686.19	\$395.79	\$853.14	\$1,935.12
008 063601500	1900 Webster St	9400	Comm	5968	6000	160	\$465.89	\$468.39	\$1,516.70	\$2,450.98
008 063601600	1922 Webster St	9400	Comm	7500	7500	50	\$585.49	\$585.49	\$473.97	\$1,644.94
008 063601801	1940 Webster St	9400	Comm	21718	16567	110	\$1,695.42	\$1,293.30	\$1,042.73	\$4,031.45
008 063601900	Webster St	9400	Comm	0	8880	60	\$0.00	\$693.22	\$568.76	\$1,261.98
008 063602005	1956 Webster St	9400	Comm	42340	12988	241	\$3,305.27	\$1,013.91	\$2,284.53	\$6,603.71
008 063602008	1999 Harrison St	9500	Comm	489259	62726	361	\$38,194.01	\$4,896.71	\$3,422.05	\$46,512.76
008 063700303	1975 Webster St	8300	Comm	0	11045	210	\$0.00	\$862.23	\$1,990.67	\$2,852.89
008 063700403	1957 Webster St	8300	Parking	0	7085	55	\$0.00	\$553.09	\$521.36	\$1,074.46
008 063700500	1951 Webster St	9200	Comm	13468	9000	85	\$1,051.38	\$702.59	\$805.75	\$2,559.71
008 063700806	1950 Franklin St	9500	Comm	446998	34986	221	\$34,894.90	\$2,731.18	\$2,094.94	\$39,721.02
008 063700808	1919 Webster St	500	Govt	0	27000	333	\$0.00	\$1,659.61	\$2,485.47	\$4,145.08
008 063701301	1904 Franklin St	9500	Comm	49696	10850	225	\$3,879.52	\$847.01	\$2,132.86	\$6,859.38
008 063701401	1916 Franklin St	3600	Comm	3156	7650	50	\$246.37	\$597.20	\$473.97	\$1,317.54
008 063701500	1924 Franklin St	9400	Comm	19480	6000	40	\$1,520.71	\$468.39	\$379.17	\$2,368.27
008 063702001	1970 Franklin St	9200	Comm	6105	24570	280	\$476.59	\$1,918.06	\$2,654.22	\$5,048.86
008 063800100	1970 Broadway	9500	Comm	155952	27900	336	\$12,174.39	\$2,178.01	\$3,185.06	\$17,537.47

APN	SITE ADDRESS	USE CODE	LAND USE	Assessable Footages			2018/19 Assessments			
				Bldg SF	Lot Sz	Frontage	Bldg \$	Lot \$	Linear \$	Total \$
008 063800500	1900 Broadway	9400	Comm	36020	13950	243	\$2,811.90	\$1,089.01	\$2,303.48	\$6,204.39
008 063800603	1901 Franklin St	8300	Parking	0	13950	93	\$0.00	\$1,089.01	\$881.58	\$1,970.59
008 063800604	1901 Franklin St	8400	Parking	0	2813	336	\$0.00	\$219.60	\$3,185.06	\$3,404.66
008 063800710	1930 Broadway	3100	Comm	11400	12750	125	\$889.94	\$995.33	\$1,184.92	\$3,070.19
008 063800711	415 20Th St	300	Govt	71506	44867	409	\$4,395.26	\$2,757.84	\$3,052.72	\$10,205.82
008 063900100	1955 Broadway	9500	Comm	381622	76665	857	\$29,791.32	\$5,984.85	\$8,123.81	\$43,899.99
008 063900201	1933 Broadway	3200	Comm	23849	12365	93	\$1,861.77	\$965.27	\$881.58	\$3,708.63
008 063900300	1915 Broadway	3100	Comm	4800	3450	30	\$374.71	\$269.32	\$284.38	\$928.42
008 063900400	464 19Th St	3200	Comm	10650	5760	153	\$831.39	\$449.65	\$1,450.34	\$2,731.39
008 063900500	1916 Telegraph Ave	3100	Comm	10810	11990	216	\$843.88	\$936.00	\$2,047.54	\$3,827.42
008 063900602	1932 Telegraph Ave	3100	Comm	9952	10732	93	\$776.90	\$837.79	\$881.58	\$2,496.28
008 064000100	1816 Telegraph Ave	3200	Comm	6810	3557	136	\$531.62	\$277.68	\$1,289.19	\$2,098.49
008 064000200	1775 Broadway	3200	Comm	7188	3594	132	\$561.13	\$280.57	\$1,251.28	\$2,092.97
008 064000300	1763 Broadway	9400	Comm	6726	6739	75	\$525.07	\$526.08	\$710.95	\$1,762.10
008 064000400	1759 Broadway	3200	Comm	5593	4281	51	\$436.62	\$334.20	\$483.45	\$1,254.26
008 064000600	1741 Broadway	3200	Comm	16730	7556	102	\$1,306.03	\$589.86	\$966.89	\$2,862.78
008 064000700	1733 Broadway	3100	Comm	7500	3443	51	\$585.49	\$268.78	\$483.45	\$1,337.71
008 064000800	1727 Broadway	300	Govt	0	3443	51	\$0.00	\$211.63	\$380.66	\$592.29
008 064000900	1725 Broadway	3200	Comm	5222	3100	51	\$407.66	\$242.00	\$483.45	\$1,133.10
008 064001000	1715 Broadway	3200	Comm	26560	8311	152	\$2,073.41	\$648.80	\$1,440.86	\$4,163.07
008 064100100	1741 Telegraph Ave	9400	Comm	19120	6800	168	\$1,492.60	\$530.84	\$1,592.53	\$3,615.98
008 064100200	1727 Telegraph Ave	3200	Comm	7500	2500	25	\$585.49	\$195.16	\$236.98	\$1,017.63
008 064100300	1723 Telegraph Ave	3100	Comm	2500	2500	25	\$195.16	\$195.16	\$236.98	\$627.31
008 064100400	1715 Telegraph Ave	3100	Comm	5150	5150	50	\$402.03	\$402.03	\$473.97	\$1,278.04
008 064201600	1807 Telegraph Ave		Comm	128980	64697	784	\$10,068.82	\$5,050.57	\$7,431.82	\$22,551.21
008 064800100	2147 Broadway	3200	Comm	24694	12351	243	\$1,927.74	\$964.18	\$2,303.48	\$5,195.40
008 064801700	2127 Broadway	9200	Comm	14231	12564	80	\$1,110.94	\$980.81	\$758.35	\$2,850.10
008 064801800	2101 Broadway	9400	Comm	16381	18768	260	\$1,278.78	\$1,465.12	\$2,464.63	\$5,208.54
008 064900500	2025 Broadway	300	Govt	70350	39061	196	\$4,324.20	\$2,400.96	\$1,462.92	\$8,188.08
008 064900600	2021 Broadway	3100	Comm	8000	4000	40	\$624.52	\$312.26	\$379.17	\$1,315.95
008 064900700	2015 Broadway	9500	Comm	50032	11300	213	\$3,905.75	\$882.13	\$2,019.10	\$6,806.99
008 064900800	466 Thomas L Berkley Way	3200	Comm	9000	4500	45	\$702.59	\$351.29	\$426.57	\$1,480.45
008 064900900	490 Thomas L Berkley Way	300	Govt	0	9370	86	\$0.00	\$575.95	\$641.89	\$1,217.84
008 064901100	2029 Broadway	300	Govt	0	12643	254	\$0.00	\$777.13	\$1,895.82	\$2,672.95
008 065000100	2148 Broadway	3200	Comm	36000	9526	277	\$2,810.34	\$743.65	\$2,625.78	\$6,179.77
008 065000200	2128 Broadway	3100	Comm	2562	2640	45	\$200.00	\$206.09	\$426.57	\$832.67
008 065000300	2124 Broadway	3100	Comm	3479	3479	57	\$271.59	\$271.59	\$540.32	\$1,083.50
008 065000400	2120 Broadway	3200	Comm	15164	6823	102	\$1,183.78	\$532.64	\$966.89	\$2,683.31
008 065000701	2104 Broadway	3100	Comm	5569	6972	236	\$434.74	\$544.27	\$2,237.13	\$3,216.14
008 065000801	2112 Broadway	3000	Comm	0	5780	76	\$0.00	\$451.22	\$720.43	\$1,171.65
008 065001604	2001 Franklin St	9200	Comm	16844	28950	391	\$1,314.93	\$2,259.98	\$3,706.43	\$7,281.34
008 065002300	2044 Broadway	9400	Comm	0	30199	481	\$0.00	\$2,357.49	\$4,559.57	\$6,917.06
008 065002400	2000 Broadway	9400	Comm	86875	28997	270	\$6,781.90	\$2,263.65	\$2,559.43	\$11,604.97
008 065100801	2030 Franklin St	9500	Comm	39312	15928	183	\$3,068.89	\$1,243.42	\$1,734.72	\$6,047.03
008 065101000	2021 Webster St	8300	Comm	0	3500	35	\$0.00	\$273.23	\$331.78	\$605.01
008 065101101	2017 Webster St	9400	Parking	0	3700	37	\$0.00	\$288.84	\$350.74	\$639.58
008 065101201	2011 Webster St	9400	Parking	0	4500	43	\$0.00	\$351.29	\$407.61	\$758.90
008 065101403	350 Thomas L Berkley Way	9200	Comm	12108	7412	188	\$945.21	\$578.62	\$1,782.12	\$3,305.95
008 065101502	2000 Franklin St	9400	Comm	33241	7700	190	\$2,594.96	\$601.10	\$1,801.08	\$4,997.14
008 065101703	2010 Franklin St	8300	Comm	0	6075	79	\$0.00	\$474.24	\$748.87	\$1,223.11
008 065101801	2044 Franklin St	7000	Comm	21220	27000	465	\$1,656.54	\$2,107.76	\$4,407.90	\$8,172.20
008 065200105	300 Lakeside Dr	9500	Comm	1052839	313632	2204	\$82,189.88	\$24,483.68	\$20,892.50	\$127,566.07
008 065300800	326 21St St	3000	Comm	0	5240	40	\$0.00	\$409.06	\$379.17	\$788.23
008 065300900	332 21St St	3000	Comm	0	5240	40	\$0.00	\$409.06	\$379.17	\$788.23
008 065301000	338 21St St	3000	Comm	0	6550	50	\$0.00	\$511.33	\$473.97	\$985.29
008 065301100	2100 Webster St	3300	Comm	0	5280	158	\$0.00	\$412.18	\$1,497.74	\$1,909.92
008 065301401	2150 Webster St	9500	Comm	0	25505	497	\$0.00	\$1,991.05	\$4,711.24	\$6,702.29
008 065301501	323 22Nd St	3000	Comm	0	27612	466	\$0.00	\$2,155.53	\$4,417.38	\$6,572.91
008 065301903	1 Kaiser Plz	9500	Comm	530887	57063	465	\$41,443.70	\$4,454.62	\$4,407.90	\$50,306.22
008 065302102	111 Grand Ave	300	Govt	0	54450	746	\$0.00	\$3,346.88	\$5,568.05	\$8,914.93
008 065302300	155 Grand Ave	9500	Comm	200995	68984	279	\$15,690.68	\$5,385.24	\$2,644.74	\$23,720.65
008 065302400	2121 Harrison St	6600	Non Profit	332998	110341	906	\$25,995.49	\$8,613.77	\$8,588.30	\$43,197.56
008 065500305	180 Grand Ave	9500	Comm	270750	37817	730	\$21,136.10	\$2,952.18	\$6,919.93	\$31,008.22
008 065500400	152 Grand Ave	9400	Comm	16544	17500	280	\$1,291.51	\$1,366.14	\$2,654.22	\$5,311.87
008 065500500	146 Grand Ave	7700	Apt	16485	7500	120	\$1,286.90	\$585.49	\$1,137.52	\$3,009.91
008 065500600	Grand Ave	300	Govt	0	10000	160	\$0.00	\$614.67	\$1,194.22	\$1,808.89
008 065501000	124 Grand Ave	7800	Apt	311702	30000	605	\$24,333.02	\$2,341.95	\$5,735.01	\$32,409.98
008 065600100	2250 Broadway	9500	Comm	41468	12926	271	\$3,237.20	\$1,009.07	\$2,568.91	\$6,815.17
008 065600201	2270 Broadway	7000	Comm	0	20146	397	\$0.00	\$1,572.70	\$3,763.31	\$5,336.00

APN	SITE ADDRESS	USE CODE	LAND USE	Assessable Footages			2018/19 Assessments			
				Bldg SF	Lot Sz	Frontage	Bldg \$	Lot \$	Linear \$	Total \$
008 065600400	60 Grand Ave	9500	Comm	0	9256	186	\$0.00	\$722.57	\$1,763.16	\$2,485.73
008 065600500	55 Grand Ave	3100	Comm	6734	6880	174	\$525.69	\$537.09	\$1,649.41	\$2,712.19
008 065600801	2228 Broadway	3100	Comm	18675	19000	373	\$1,457.86	\$1,483.24	\$3,535.80	\$6,476.90
008 065601000	37 Grand Ave	3100	Comm	7155	7520	91	\$558.56	\$587.05	\$862.62	\$2,008.23
008 065701100	415 W Grand Ave	3600	Comm	4814	11142	335	\$375.80	\$869.80	\$3,175.58	\$4,421.19
008 065701200	2201 Broadway	9500	Comm	191219	21706	408	\$14,927.51	\$1,694.48	\$3,867.58	\$20,489.57
008 065800201	23Rd St	7000	Comm	0	4785	55	\$0.00	\$373.54	\$521.36	\$894.91
008 065800202	489 23Rd St	3600	Comm	0	1620	20	\$0.00	\$126.47	\$189.59	\$316.05
008 065800501	460 W Grand Ave	3600	Comm	2262	15500	260	\$176.58	\$1,210.01	\$2,464.63	\$3,851.22
008 065801000	2201 Valley St	8300	Comm	0	21946	445	\$0.00	\$1,713.21	\$4,218.31	\$5,931.53
008 065801100	23Rd St	7000	Comm	0	10789	61	\$0.00	\$842.24	\$578.24	\$1,420.48
008 065801200	23Rd St	3000	Comm	0	3331	128	\$0.00	\$260.03	\$1,213.36	\$1,473.39
008 065801300	23Rd St	3000	Comm	0	1090	69	\$0.00	\$85.09	\$654.08	\$739.17
008 066500200	24Th St	3800	Comm	0	5150	50	\$0.00	\$402.03	\$473.97	\$876.00
008 066500300	471 24Th St	7700	Apt	7734	14400	153	\$603.75	\$1,124.14	\$1,450.34	\$3,178.23
008 066500400	2341 Valley St	7700	Apt	21140	9000	60	\$1,650.29	\$702.59	\$568.76	\$2,921.64
008 066500500	Valley St	7000	Comm	0	7085	55	\$0.00	\$553.09	\$521.36	\$1,074.46
008 066500600	2333 Valley St	3200	Comm	4038	7085	55	\$315.23	\$553.09	\$521.36	\$1,389.68
008 066500700	2325 Valley St	2500	Res	1616	0	0	\$343.55	\$0.00	\$0.00	\$343.55
008 066500800	456 23Rd St	8100	Comm	10241	10254	210	\$799.46	\$800.48	\$1,990.67	\$3,590.61
008 066500900	466 23Rd St	2800	Comm	3096	3630	30	\$241.69	\$283.38	\$284.38	\$809.45
008 066501000	474 23Rd St	3000	Comm	0	4090	33	\$0.00	\$319.29	\$312.82	\$632.10
008 066501100	480 23Rd St	3200	Comm	4076	2758	32	\$318.19	\$215.50	\$303.34	\$836.84
008 066700503	Webster St	8300	Comm	0	11745	221	\$0.00	\$916.87	\$2,094.94	\$3,011.81
008 066700900	2330 Broadway	6700	Comm	0	15101	251	\$0.00	\$1,178.86	\$2,379.32	\$3,558.18
008 066701000	2325 Webster St	8400	Parking	0	15101	251	\$0.00	\$1,178.86	\$2,379.32	\$3,558.18
008 066701100	Webster St	3990	Comm	0	15101	251	\$0.00	\$1,178.86	\$2,379.32	\$3,558.18
008 066701300	2300 Broadway	3900	Comm	582	460	9	\$45.43	\$35.91	\$85.31	\$166.66
008 066701400	2300 Broadway	7300	Res	615	0	0	\$130.74	\$0.00	\$0.00	\$130.74
008 066701500	2300 Broadway	7300	Res	810	0	0	\$172.20	\$0.00	\$0.00	\$172.20
008 066701600	2300 Broadway	7300	Res	850	0	0	\$180.70	\$0.00	\$0.00	\$180.70
008 066701700	2300 Broadway	7300	Res	1160	0	0	\$246.61	\$0.00	\$0.00	\$246.61
008 066701800	2300 Broadway	7300	Res	1270	0	0	\$269.99	\$0.00	\$0.00	\$269.99
008 066701900	2300 Broadway	7300	Res	1270	0	0	\$269.99	\$0.00	\$0.00	\$269.99
008 066702000	2300 Broadway	7300	Res	1105	0	0	\$234.92	\$0.00	\$0.00	\$234.92
008 066702100	2300 Broadway	7300	Res	800	0	0	\$170.07	\$0.00	\$0.00	\$170.07
008 066702200	2300 Broadway	7300	Res	615	0	0	\$130.74	\$0.00	\$0.00	\$130.74
008 066702300	2300 Broadway	7300	Res	810	0	0	\$172.20	\$0.00	\$0.00	\$172.20
008 066702400	2300 Broadway	7300	Res	850	0	0	\$180.70	\$0.00	\$0.00	\$180.70
008 066702500	2300 Broadway	7300	Res	685	0	0	\$145.63	\$0.00	\$0.00	\$145.63
008 066702600	2300 Broadway	7300	Res	795	0	0	\$169.01	\$0.00	\$0.00	\$169.01
008 066702700	2300 Broadway	7300	Res	775	0	0	\$164.76	\$0.00	\$0.00	\$164.76
008 066702800	2300 Broadway	7300	Res	1105	0	0	\$234.92	\$0.00	\$0.00	\$234.92
008 066702900	2300 Broadway	7300	Res	800	0	0	\$170.07	\$0.00	\$0.00	\$170.07
008 066703000	2300 Broadway	7300	Res	820	0	0	\$174.33	\$0.00	\$0.00	\$174.33
008 066703100	2300 Broadway	7300	Res	1080	0	0	\$229.60	\$0.00	\$0.00	\$229.60
008 066703200	2300 Broadway	7300	Res	1115	0	0	\$237.04	\$0.00	\$0.00	\$237.04
008 066703300	2300 Broadway	7300	Res	915	0	0	\$194.52	\$0.00	\$0.00	\$194.52
008 066703400	2300 Broadway	7300	Res	1055	0	0	\$224.29	\$0.00	\$0.00	\$224.29
008 066703500	2300 Broadway	7300	Res	1035	0	0	\$220.03	\$0.00	\$0.00	\$220.03
008 066703600	2300 Broadway	7300	Res	1370	0	0	\$291.25	\$0.00	\$0.00	\$291.25
008 066703700	2300 Broadway	7300	Res	1065	0	0	\$226.41	\$0.00	\$0.00	\$226.41
008 066800100	2350 Webster St	8100	Comm	6500	6500	165	\$507.42	\$507.42	\$1,564.09	\$2,578.94
008 066800202	Webster St	8300	Parking	0	1063	0	\$0.00	\$82.98	\$0.00	\$82.98
008 066800203	367 24Th St	7700	Apt	5703	5000	50	\$445.20	\$390.33	\$473.97	\$1,309.50
008 066800300	355 24Th St	6700	Comm	10000	10000	200	\$780.65	\$780.65	\$1,895.87	\$3,457.17
008 066800400	2315 Valdez St	300	Govt	0	17200	260	\$0.00	\$1,057.23	\$1,940.61	\$2,997.84
008 066800500	320 23Rd St	8100	Comm	5450	5475	50	\$425.45	\$427.41	\$473.97	\$1,326.83
008 066800600	326 23Rd St	3100	Comm	5900	5950	160	\$460.58	\$464.49	\$1,516.70	\$2,441.77
008 066801102	2340 Webster St	8300	Parking	0	5150	33	\$0.00	\$402.03	\$312.82	\$714.85
008 066801103	2344 Webster St	8100	Comm	3500	4950	45	\$273.23	\$386.42	\$426.57	\$1,086.22
008 066900100	2346 Valdez St	7700	Apt	9678	5950	160	\$755.51	\$464.49	\$1,516.70	\$2,736.70
008 066900200	325 24Th St	2200	Res	2628	0	0	\$558.69	\$0.00	\$0.00	\$558.69
008 066900300	319 24Th St	2700	Res	3176	0	0	\$675.20	\$0.00	\$0.00	\$675.20
008 066900403	2359 Waverly St	2700	Res	3845	0	0	\$817.42	\$0.00	\$0.00	\$817.42
008 066900500	2353 Waverly St	2100	Res	1722	0	0	\$366.09	\$0.00	\$0.00	\$366.09
008 066900600	2349 Waverly St	1100	Res	1174	0	0	\$249.58	\$0.00	\$0.00	\$249.58
008 066900700	2345 Waverly St	9400	Comm	3336	6250	50	\$260.42	\$487.91	\$473.97	\$1,222.30
008 066900800	2343 Waverly St	2400	Res	3320	0	0	\$705.81	\$0.00	\$0.00	\$705.81

APN	SITE ADDRESS	USE CODE	LAND USE	Assessable Footages			2018/19 Assessments			
				Bldg SF	Lot Sz	Frontage	Bldg \$	Lot \$	Linear \$	Total \$
008 066901100	260 23Rd St	8400	Comm	147150	14783	245	\$11,487.27	\$1,154.03	\$2,322.44	\$14,963.74
008 066901800	2335 Waverly St	7000	Comm	0	55129	575	\$0.00	\$4,303.65	\$5,450.63	\$9,754.28
008 067000100	271 24Th St	7000	Comm	0	3700	131	\$0.00	\$288.84	\$1,241.80	\$1,530.64
008 067000200	265 24Th St	2300	Res	2997	0	0	\$637.14	\$0.00	\$0.00	\$637.14
008 067000300	261 24Th St	3200	Comm	7364	3900	33	\$574.87	\$304.45	\$312.82	\$1,192.14
008 067000400	2359 Harrison St	8100	Comm	0	11151	222	\$0.00	\$870.50	\$2,104.42	\$2,974.92
008 067000500	2337 Harrison St	7700	Apt	10117	12326	89	\$789.78	\$962.23	\$843.66	\$2,595.68
008 067000600	2333 Harrison St	9400	Comm	9281	12375	101	\$724.52	\$966.05	\$957.42	\$2,647.99
008 067000700	2315 Harrison St	2700	Res	2941	0	0	\$625.24	\$0.00	\$0.00	\$625.24
008 067000800	2307 Harrison St	2200	Res	3168	0	0	\$673.49	\$0.00	\$0.00	\$673.49
008 067000900	206 23Rd St	7700	Apt	6766	4200	145	\$528.19	\$327.87	\$1,374.51	\$2,230.57
008 067001000	2306 Waverly St	7700	Apt	10440	8000	180	\$815.00	\$624.52	\$1,706.28	\$3,145.80
008 067001100	2326 Waverly St	2700	Res	4870	0	0	\$1,035.33	\$0.00	\$0.00	\$1,035.33
008 067001200	2330 Waverly St	1100	Res	1368	0	0	\$290.83	\$0.00	\$0.00	\$290.83
008 067001300	2334 Waverly St	1100	Res	1494	0	0	\$317.61	\$0.00	\$0.00	\$317.61
008 067001400	2338 Waverly St	2500	Res	1654	0	0	\$351.63	\$0.00	\$0.00	\$351.63
008 067001500	2342 Waverly St	1100	Res	1404	0	0	\$298.48	\$0.00	\$0.00	\$298.48
008 067001600	2346 Waverly St	2700	Res	1901	0	0	\$404.14	\$0.00	\$0.00	\$404.14
008 067001700	2350 Waverly St	1000	Comm	0	4500	43	\$0.00	\$351.29	\$407.61	\$758.90
008 067001800	2356 Waverly St	1000	Comm	0	3600	40	\$0.00	\$281.03	\$379.17	\$660.21
008 067100402	295 27Th St	9400	Comm	6190	7200	133	\$483.22	\$562.07	\$1,260.75	\$2,306.05
008 067100501	293 27Th St	3300	Comm	2171	2040	31	\$169.48	\$159.25	\$293.86	\$622.59
008 067102001	265 27Th St	8200	Comm	0	41833	780	\$0.00	\$3,265.69	\$7,393.90	\$10,659.59
008 067102101	300 24Th St	8100	Comm	6500	6500	65	\$507.42	\$507.42	\$616.16	\$1,631.00
008 067102303	306 24Th St	8100	Comm	0	43560	39	\$0.00	\$3,400.51	\$369.69	\$3,770.21
008 067102400	310 24Th St	7000	Comm	0	3000	30	\$0.00	\$234.20	\$284.38	\$518.58
008 067102500	322 24Th St	7000	Comm	0	5000	50	\$0.00	\$390.33	\$473.97	\$864.29
008 067102600	326 24Th St	7000	Comm	0	7500	75	\$0.00	\$585.49	\$710.95	\$1,296.44
008 067102702	338 24Th St	7000	Comm	0	1900	120	\$0.00	\$148.32	\$1,137.52	\$1,285.85
008 067102802	2412 Valdez St	7000	Comm	0	3328	25	\$0.00	\$259.80	\$236.98	\$496.78
008 067102902	2416 Valdez St	7000	Comm	0	3180	25	\$0.00	\$248.25	\$236.98	\$485.23
008 067103002	2424 Valdez St	7000	Comm	0	3016	25	\$0.00	\$235.44	\$236.98	\$472.43
008 067103102	2426 Valdez St	7000	Comm	0	3016	25	\$0.00	\$235.44	\$236.98	\$472.43
008 067103202	2430 Valdez St	7000	Comm	0	2880	25	\$0.00	\$224.83	\$236.98	\$461.81
008 067103302	2436 Valdez St	7000	Comm	0	4342	43	\$0.00	\$338.96	\$407.61	\$746.57
008 067103402	Valdez St	7000	Comm	0	5170	55	\$0.00	\$403.60	\$521.36	\$924.96
008 067103502	2452 Valdez St	7000	Comm	0	3760	40	\$0.00	\$293.52	\$379.17	\$672.70
008 067103602	2456 Valdez St	7000	Comm	0	5620	60	\$0.00	\$438.73	\$568.76	\$1,007.49
008 067103703	2460 Valdez St	7000	Comm	0	3077	131	\$0.00	\$240.21	\$1,241.80	\$1,482.00
008 067200100	2550 Webster St	8200	Comm	18142	19825	283	\$1,416.26	\$1,547.64	\$2,682.66	\$5,646.55
008 067200200	329 26Th St	8200	Comm	19750	19825	283	\$1,541.78	\$1,547.64	\$2,682.66	\$5,772.08
008 067200300	329 26Th St	8100	Comm	3942	5125	41	\$307.73	\$400.08	\$388.65	\$1,096.47
008 067200400	2441 Valdez St	3300	Comm	1156	4225	34	\$90.24	\$329.82	\$322.30	\$742.37
008 067200500	2433 Valdez St	3000	Comm	0	6250	50	\$0.00	\$487.91	\$473.97	\$961.87
008 067200600	2429 Valdez St	2200	Res	2470	0	0	\$525.10	\$0.00	\$0.00	\$525.10
008 067200701	Valdez St	8300	Parking	0	3125	25	\$0.00	\$243.95	\$236.98	\$480.94
008 067200702	2425 Valdez St	7700	Apt	22790	6250	50	\$1,779.10	\$487.91	\$473.97	\$2,740.98
008 067200800	2415 Valdez St	8300	Parking	0	4185	34	\$0.00	\$326.70	\$322.30	\$649.00
008 067200900	2409 Valdez St	3200	Comm	0	0	31	\$0.00	\$0.00	\$293.86	\$293.86
008 067201100	354 24Th St	1100	Res	1069	0	0	\$227.26	\$0.00	\$0.00	\$227.26
008 067201200	358 24Th St	3200	Comm	4228	2500	25	\$330.06	\$195.16	\$236.98	\$762.21
008 067201303	366 24Th St	8100	Comm	4000	5000	50	\$312.26	\$390.33	\$473.97	\$1,176.55
008 067201401	2406 Webster St	3100	Comm	7700	7700	75	\$601.10	\$601.10	\$710.95	\$1,913.15
008 067201500	2400 Webster St	3100	Comm	5782	5860	159	\$451.37	\$457.46	\$1,507.22	\$2,416.05
008 067201800	2410 Webster St	3100	Comm	12500	6250	50	\$975.81	\$487.91	\$473.97	\$1,937.69
008 067201900	2428 Webster St	8100	Comm	12500	12500	100	\$975.81	\$975.81	\$947.94	\$2,899.56
008 067202000	2442 Webster St	3100	Comm	6250	6250	50	\$487.91	\$487.91	\$473.97	\$1,449.78
008 067202100	2500 Webster St	3100	Comm	6250	6250	50	\$487.91	\$487.91	\$473.97	\$1,449.78
008 067202300	2401 Valdez St	7300	Res	1200	0	0	\$255.11	\$0.00	\$0.00	\$255.11
008 067202400	352 24Th St	7300	Res	1200	0	0	\$255.11	\$0.00	\$0.00	\$255.11
008 067202500	350 24Th St	7300	Res	1200	0	0	\$255.11	\$0.00	\$0.00	\$255.11
008 067300100	2500 Broadway	300	Govt	0	525	158	\$0.00	\$32.27	\$1,179.29	\$1,211.56
008 067300200	2436 Broadway	8100	Comm	9587	10058	194	\$748.41	\$785.18	\$1,839.00	\$3,372.58
008 067300300	2404 Broadway	3200	Comm	6831	3483	173	\$533.26	\$271.90	\$1,639.93	\$2,445.09
008 067400301	2417 Broadway	9200	Comm	0	24965	40	\$0.00	\$1,948.89	\$379.17	\$2,328.07
008 067400400	2401 Broadway	8100	Comm	15627	15698	238	\$1,219.92	\$1,225.46	\$2,256.09	\$4,701.47
008 067400500	422 24Th St	8100	Comm	753	5950	50	\$58.78	\$464.49	\$473.97	\$997.24
008 067400600	444 24Th St	8100	Comm	5950	5950	50	\$464.49	\$464.49	\$473.97	\$1,402.94
008 067400700	450 24Th St	3300	Comm	5950	5950	50	\$464.49	\$464.49	\$473.97	\$1,402.94

APN	SITE ADDRESS	USE CODE	LAND USE	Assessable Footages			2018/19 Assessments			
				Bldg SF	Lot Sz	Frontage	Bldg \$	Lot \$	Linear \$	Total \$
008 067401201	466 24Th St	7700	Apt	8492	7735	65	\$662.93	\$603.83	\$616.16	\$1,882.92
008 067401501	474 24Th St	4100	Comm	7680	7785	65	\$599.54	\$607.74	\$616.16	\$1,823.43
008 067401600	480 24Th St	8100	Comm	5950	7735	50	\$464.49	\$603.83	\$473.97	\$1,542.29
008 067401700	484 24Th St	4100	Comm	2975	2975	25	\$232.24	\$232.24	\$236.98	\$701.47
008 067401800	490 24Th St	2500	Res	1570	0	0	\$333.77	\$0.00	\$0.00	\$333.77
008 067403301	465 25Th St	8100	Comm	5288	14280	120	\$412.81	\$1,114.77	\$1,137.52	\$2,665.10
008 067900100	360 22Nd St	9500	Comm	120061	20250	305	\$9,372.56	\$1,580.82	\$2,891.20	\$13,844.58
008 071500100	449 23Rd St	3900	Comm	17100	7090	7	\$1,334.91	\$553.48	\$66.36	\$1,954.75
008 071605600	1911 Telegraph Ave		Comm	0	74052	1183	\$0.00	\$5,780.87	\$11,214.08	\$16,994.95
008 071605800	1911 Telegraph Ave	300	Govt	0	45121	700	\$0.00	\$2,773.45	\$5,224.71	\$7,998.16
008 071700100	2150 Franklin St	9500	Comm	215000	28151	505	\$16,783.98	\$2,197.61	\$4,787.08	\$23,768.66
008 071700200	2101 Webster St	9500	Comm	488781	27571	468	\$38,156.69	\$2,152.33	\$4,436.34	\$44,745.36
008 071800100	438 W Grand Ave #401	7300	Res	1629	0	0	\$346.31	\$0.00	\$0.00	\$346.31
008 071800200	438 W Grand Ave #402	7300	Res	1217	0	0	\$258.73	\$0.00	\$0.00	\$258.73
008 071800300	438 W Grand Ave #403	7300	Res	1592	0	0	\$338.45	\$0.00	\$0.00	\$338.45
008 071800400	438 W Grand Ave #404	7300	Res	1592	0	0	\$338.45	\$0.00	\$0.00	\$338.45
008 071800500	438 W Grand Ave #405	7300	Res	2074	0	0	\$440.92	\$0.00	\$0.00	\$440.92
008 071800600	438 W Grand Ave #406	7300	Res	2133	0	0	\$453.46	\$0.00	\$0.00	\$453.46
008 071800700	438 W Grand Ave #407	7300	Res	1594	0	0	\$338.87	\$0.00	\$0.00	\$338.87
008 071800800	438 W Grand Ave #408	7300	Res	1594	0	0	\$338.87	\$0.00	\$0.00	\$338.87
008 071800900	438 W Grand Ave #409	7300	Res	1594	0	0	\$338.87	\$0.00	\$0.00	\$338.87
008 071801000	438 W Grand Ave #410	7300	Res	1762	0	0	\$374.59	\$0.00	\$0.00	\$374.59
008 071801100	438 W Grand Ave #411	7300	Res	1268	0	0	\$269.57	\$0.00	\$0.00	\$269.57
008 071801200	438 W Grand Ave #412	7300	Res	1501	0	0	\$319.10	\$0.00	\$0.00	\$319.10
008 071801300	438 W Grand Ave #413	7300	Res	1501	0	0	\$319.10	\$0.00	\$0.00	\$319.10
008 071801400	438 W Grand Ave #414	7300	Res	1594	0	0	\$338.87	\$0.00	\$0.00	\$338.87
008 071801500	438 W Grand Ave #415	7300	Res	2108	0	0	\$448.15	\$0.00	\$0.00	\$448.15
008 071801600	438 W Grand Ave #416	7300	Res	1338	0	0	\$284.45	\$0.00	\$0.00	\$284.45
008 071801700	438 W Grand Ave #417	7300	Res	1547	0	0	\$328.88	\$0.00	\$0.00	\$328.88
008 071801800	438 W Grand Ave #418	7300	Res	1471	0	0	\$312.72	\$0.00	\$0.00	\$312.72
008 071801900	438 W Grand Ave #419	7300	Res	1471	0	0	\$312.72	\$0.00	\$0.00	\$312.72
008 071802000	438 W Grand Ave #420	7300	Res	2042	0	0	\$434.12	\$0.00	\$0.00	\$434.12
008 071802100	438 W Grand Ave #421	7300	Res	1471	0	0	\$312.72	\$0.00	\$0.00	\$312.72
008 071802200	438 W Grand Ave #422	7300	Res	1471	0	0	\$312.72	\$0.00	\$0.00	\$312.72
008 071802300	438 W Grand Ave #423	7300	Res	1194	0	0	\$253.84	\$0.00	\$0.00	\$253.84
008 071802400	438 W Grand Ave #424	7300	Res	1471	0	0	\$312.72	\$0.00	\$0.00	\$312.72
008 071802500	438 W Grand Ave #425	7300	Res	1471	0	0	\$312.72	\$0.00	\$0.00	\$312.72
008 071802600	438 W Grand Ave #426	7300	Res	1471	0	0	\$312.72	\$0.00	\$0.00	\$312.72
008 071802700	438 W Grand Ave #427	7300	Res	1471	0	0	\$312.72	\$0.00	\$0.00	\$312.72
008 071900100	438 W Grand Ave #428	7300	Res	1388	0	0	\$295.08	\$0.00	\$0.00	\$295.08
008 071900200	438 W Grand Ave #429	7300	Res	802	0	0	\$170.50	\$0.00	\$0.00	\$170.50
008 071900300	438 W Grand Ave #430	7300	Res	1388	0	0	\$295.08	\$0.00	\$0.00	\$295.08
008 071900400	438 W Grand Ave #431	7300	Res	1084	0	0	\$230.45	\$0.00	\$0.00	\$230.45
008 071900500	438 W Grand Ave #432	7300	Res	722	0	0	\$153.49	\$0.00	\$0.00	\$153.49
008 071900600	438 W Grand Ave #433	7300	Res	722	0	0	\$153.49	\$0.00	\$0.00	\$153.49
008 071900700	438 W Grand Ave #434	7300	Res	1388	0	0	\$295.08	\$0.00	\$0.00	\$295.08
008 071900800	438 W Grand Ave #435	7300	Res	1431	0	0	\$304.22	\$0.00	\$0.00	\$304.22
008 071900900	438 W Grand Ave #436	7300	Res	1062	0	0	\$225.77	\$0.00	\$0.00	\$225.77
008 071901000	438 W Grand Ave #437	7300	Res	722	0	0	\$153.49	\$0.00	\$0.00	\$153.49
008 071901100	438 W Grand Ave #438	7300	Res	1062	0	0	\$225.77	\$0.00	\$0.00	\$225.77
008 071901200	438 W Grand Ave #439	7300	Res	722	0	0	\$153.49	\$0.00	\$0.00	\$153.49
008 072000100	438 W Grand Ave #501	7300	Res	1544	0	0	\$328.24	\$0.00	\$0.00	\$328.24
008 072000200	438 W Grand Ave #502	7300	Res	1139	0	0	\$242.14	\$0.00	\$0.00	\$242.14
008 072000300	438 W Grand Ave #503	7300	Res	802	0	0	\$170.50	\$0.00	\$0.00	\$170.50
008 072000400	438 W Grand Ave #504	7300	Res	1760	0	0	\$374.16	\$0.00	\$0.00	\$374.16
008 072000500	438 W Grand Ave #505	7300	Res	1139	0	0	\$242.14	\$0.00	\$0.00	\$242.14
008 072000600	438 W Grand Ave #506	7300	Res	1139	0	0	\$242.14	\$0.00	\$0.00	\$242.14
008 072000700	438 W Grand Ave #507	7300	Res	802	0	0	\$170.50	\$0.00	\$0.00	\$170.50
008 072000800	438 W Grand Ave #508	7300	Res	722	0	0	\$153.49	\$0.00	\$0.00	\$153.49
008 072000900	438 W Grand Ave #509	7300	Res	1139	0	0	\$242.14	\$0.00	\$0.00	\$242.14
008 072001000	438 W Grand Ave #510	7300	Res	802	0	0	\$170.50	\$0.00	\$0.00	\$170.50
008 072001100	438 W Grand Ave #511	7300	Res	1439	0	0	\$305.92	\$0.00	\$0.00	\$305.92
008 072001200	438 W Grand Ave #512	7300	Res	1188	0	0	\$252.56	\$0.00	\$0.00	\$252.56
008 072001300	438 W Grand Ave #513	7300	Res	1139	0	0	\$242.14	\$0.00	\$0.00	\$242.14
008 072001400	438 W Grand Ave #514	7300	Res	1998	0	0	\$424.76	\$0.00	\$0.00	\$424.76
008 072001500	438 W Grand Ave #515	7300	Res	1183	0	0	\$251.50	\$0.00	\$0.00	\$251.50
008 072001600	438 W Grand Ave #516	7300	Res	1062	0	0	\$225.77	\$0.00	\$0.00	\$225.77
008 072001700	438 W Grand Ave #517	7300	Res	802	0	0	\$170.50	\$0.00	\$0.00	\$170.50
008 072001800	438 W Grand Ave #518	7300	Res	802	0	0	\$170.50	\$0.00	\$0.00	\$170.50

APN	SITE ADDRESS	USE CODE	LAND USE	Assessable Footages			2018/19 Assessments			
				Bldg SF	Lot Sz	Frontage	Bldg \$	Lot \$	Linear \$	Total \$
008 072001900	438 W Grand Ave #519	7300	Res	1139	0	0	\$242.14	\$0.00	\$0.00	\$242.14
008 072002000	438 W Grand Ave #520	7300	Res	1388	0	0	\$295.08	\$0.00	\$0.00	\$295.08
008 072002100	438 W Grand Ave #521	7300	Res	802	0	0	\$170.50	\$0.00	\$0.00	\$170.50
008 072002200	438 W Grand Ave #522	7300	Res	1388	0	0	\$295.08	\$0.00	\$0.00	\$295.08
008 072002300	438 W Grand Ave #523	7300	Res	1062	0	0	\$225.77	\$0.00	\$0.00	\$225.77
008 072002400	438 W Grand Ave #524	7300	Res	922	0	0	\$196.01	\$0.00	\$0.00	\$196.01
008 072002500	438 W Grand Ave #525	7300	Res	722	0	0	\$153.49	\$0.00	\$0.00	\$153.49
008 072002600	438 W Grand Ave #526	7300	Res	1388	0	0	\$295.08	\$0.00	\$0.00	\$295.08
008 072002700	438 W Grand Ave #527	7300	Res	1431	0	0	\$304.22	\$0.00	\$0.00	\$304.22
008 072002800	438 W Grand Ave #528	7300	Res	1062	0	0	\$225.77	\$0.00	\$0.00	\$225.77
008 072002900	438 W Grand Ave #529	7300	Res	722	0	0	\$153.49	\$0.00	\$0.00	\$153.49
008 072003000	438 W Grand Ave #530	7300	Res	1062	0	0	\$225.77	\$0.00	\$0.00	\$225.77
008 072003100	438 W Grand Ave #531	7300	Res	835	0	0	\$177.52	\$0.00	\$0.00	\$177.52
008 072100100	438 W Grand Ave #601	7300	Res	1544	0	0	\$328.24	\$0.00	\$0.00	\$328.24
008 072100200	438 W Grand Ave #602	7300	Res	1262	0	0	\$268.29	\$0.00	\$0.00	\$268.29
008 072100300	438 W Grand Ave #603	7300	Res	802	0	0	\$170.50	\$0.00	\$0.00	\$170.50
008 072100400	438 W Grand Ave #604	7300	Res	1760	0	0	\$374.16	\$0.00	\$0.00	\$374.16
008 072100500	438 W Grand Ave #605	7300	Res	1200	0	0	\$255.11	\$0.00	\$0.00	\$255.11
008 072100600	438 W Grand Ave #606	7300	Res	1139	0	0	\$242.14	\$0.00	\$0.00	\$242.14
008 072100700	438 W Grand Ave #607	7300	Res	1139	0	0	\$242.14	\$0.00	\$0.00	\$242.14
008 072100800	438 W Grand Ave #608	7300	Res	722	0	0	\$153.49	\$0.00	\$0.00	\$153.49
008 072100900	438 W Grand Ave #609	7300	Res	1139	0	0	\$242.14	\$0.00	\$0.00	\$242.14
008 072101000	438 W Grand Ave #610	7300	Res	802	0	0	\$170.50	\$0.00	\$0.00	\$170.50
008 072101100	438 W Grand Ave #611	7300	Res	1439	0	0	\$305.92	\$0.00	\$0.00	\$305.92
008 072101200	438 W Grand Ave #612	7300	Res	1188	0	0	\$252.56	\$0.00	\$0.00	\$252.56
008 072101300	438 W Grand Ave #613	7300	Res	1139	0	0	\$242.14	\$0.00	\$0.00	\$242.14
008 072101400	438 W Grand Ave #614	7300	Res	1998	0	0	\$424.76	\$0.00	\$0.00	\$424.76
008 072101500	438 W Grand Ave #615	7300	Res	1183	0	0	\$251.50	\$0.00	\$0.00	\$251.50
008 072101600	438 W Grand Ave #616	7300	Res	1062	0	0	\$225.77	\$0.00	\$0.00	\$225.77
008 072101700	438 W Grand Ave #617	7300	Res	802	0	0	\$170.50	\$0.00	\$0.00	\$170.50
008 072101800	438 W Grand Ave #618	7300	Res	802	0	0	\$170.50	\$0.00	\$0.00	\$170.50
008 072101900	438 W Grand Ave #619	7300	Res	1139	0	0	\$242.14	\$0.00	\$0.00	\$242.14
008 072102000	438 W Grand Ave #620	7300	Res	1388	0	0	\$295.08	\$0.00	\$0.00	\$295.08
008 072102100	438 W Grand Ave #621	7300	Res	802	0	0	\$170.50	\$0.00	\$0.00	\$170.50
008 072102200	438 W Grand Ave #622	7300	Res	1388	0	0	\$295.08	\$0.00	\$0.00	\$295.08
008 072102300	438 W Grand Ave #623	7300	Res	1062	0	0	\$225.77	\$0.00	\$0.00	\$225.77
008 072102400	438 W Grand Ave #624	7300	Res	922	0	0	\$196.01	\$0.00	\$0.00	\$196.01
008 072102500	438 W Grand Ave #625	7300	Res	722	0	0	\$153.49	\$0.00	\$0.00	\$153.49
008 072102600	438 W Grand Ave #626	7300	Res	1388	0	0	\$295.08	\$0.00	\$0.00	\$295.08
008 072102700	438 W Grand Ave #627	7300	Res	1431	0	0	\$304.22	\$0.00	\$0.00	\$304.22
008 072102800	438 W Grand Ave #628	7300	Res	1062	0	0	\$225.77	\$0.00	\$0.00	\$225.77
008 072102900	438 W Grand Ave #629	7300	Res	722	0	0	\$153.49	\$0.00	\$0.00	\$153.49
008 072103000	438 W Grand Ave #630	7300	Res	1062	0	0	\$225.77	\$0.00	\$0.00	\$225.77
008 072103100	438 W Grand Ave #631	7300	Res	835	0	0	\$177.52	\$0.00	\$0.00	\$177.52
008 072200100	438 W Grand Ave #701	7300	Res	1544	0	0	\$328.24	\$0.00	\$0.00	\$328.24
008 072200200	438 W Grand Ave #702	7300	Res	1139	0	0	\$242.14	\$0.00	\$0.00	\$242.14
008 072200300	438 W Grand Ave #703	7300	Res	802	0	0	\$170.50	\$0.00	\$0.00	\$170.50
008 072200400	438 W Grand Ave #704	7300	Res	1760	0	0	\$374.16	\$0.00	\$0.00	\$374.16
008 072200500	438 W Grand Ave #705	7300	Res	1139	0	0	\$242.14	\$0.00	\$0.00	\$242.14
008 072200600	438 W Grand Ave #706	7300	Res	1139	0	0	\$242.14	\$0.00	\$0.00	\$242.14
008 072200700	438 W Grand Ave #707	7300	Res	1139	0	0	\$242.14	\$0.00	\$0.00	\$242.14
008 072200800	438 W Grand Ave #708	7300	Res	722	0	0	\$153.49	\$0.00	\$0.00	\$153.49
008 072200900	438 W Grand Ave #709	7300	Res	1139	0	0	\$242.14	\$0.00	\$0.00	\$242.14
008 072201000	438 W Grand Ave #710	7300	Res	802	0	0	\$170.50	\$0.00	\$0.00	\$170.50
008 072201100	438 W Grand Ave #711	7300	Res	1439	0	0	\$305.92	\$0.00	\$0.00	\$305.92
008 072201200	438 W Grand Ave #712	7300	Res	1188	0	0	\$252.56	\$0.00	\$0.00	\$252.56
008 072201300	438 W Grand Ave #713	7300	Res	1139	0	0	\$242.14	\$0.00	\$0.00	\$242.14
008 072201400	438 W Grand Ave #714	7300	Res	1998	0	0	\$424.76	\$0.00	\$0.00	\$424.76
008 072201500	438 W Grand Ave #715	7300	Res	1183	0	0	\$251.50	\$0.00	\$0.00	\$251.50
008 072201600	438 W Grand Ave #716	7300	Res	1062	0	0	\$225.77	\$0.00	\$0.00	\$225.77
008 072201700	438 W Grand Ave #717	7300	Res	802	0	0	\$170.50	\$0.00	\$0.00	\$170.50
008 072201800	438 W Grand Ave #718	7300	Res	802	0	0	\$170.50	\$0.00	\$0.00	\$170.50
008 072201900	438 W Grand Ave #719	7300	Res	1139	0	0	\$242.14	\$0.00	\$0.00	\$242.14
008 072202000	438 W Grand Ave #720	7300	Res	1388	0	0	\$295.08	\$0.00	\$0.00	\$295.08
008 072202100	438 W Grand Ave #721	7300	Res	802	0	0	\$170.50	\$0.00	\$0.00	\$170.50
008 072202200	438 W Grand Ave #722	7300	Res	1388	0	0	\$295.08	\$0.00	\$0.00	\$295.08
008 072202300	438 W Grand Ave #723	7300	Res	1062	0	0	\$225.77	\$0.00	\$0.00	\$225.77
008 072202400	438 W Grand Ave #724	7300	Res	922	0	0	\$196.01	\$0.00	\$0.00	\$196.01
008 072202500	438 W Grand Ave #725	7300	Res	722	0	0	\$153.49	\$0.00	\$0.00	\$153.49

APN	SITE ADDRESS	USE CODE	LAND USE	Assessable Footages			2018/19 Assessments			
				Bldg SF	Lot Sz	Frontage	Bldg \$	Lot \$	Linear \$	Total \$
008 072202600	438 W Grand Ave #726	7300	Res	1388	0	0	\$295.08	\$0.00	\$0.00	\$295.08
008 072202700	438 W Grand Ave #727	7300	Res	1431	0	0	\$304.22	\$0.00	\$0.00	\$304.22
008 072202800	438 W Grand Ave #728	7300	Res	1062	0	0	\$225.77	\$0.00	\$0.00	\$225.77
008 072202900	438 W Grand Ave #729	7300	Res	722	0	0	\$153.49	\$0.00	\$0.00	\$153.49
008 072203000	438 W Grand Ave #730	7300	Res	1062	0	0	\$225.77	\$0.00	\$0.00	\$225.77
008 072203100	438 W Grand Ave #731	7300	Res	835	0	0	\$177.52	\$0.00	\$0.00	\$177.52
008 073900100	461 24Th St	7700	Apt	4982	3955	35	\$388.92	\$308.75	\$331.78	\$1,029.44
008 073900300	415 24Th St	3200	Comm	32192	10995	245	\$2,513.07	\$858.32	\$2,322.44	\$5,693.84
008 073900800	2380 Valley St	7700	Apt	7436	4520	153	\$580.49	\$352.85	\$1,450.34	\$2,383.69
008 073900900	2350 Valley St	7700	Apt	70199	32848	424	\$5,480.09	\$2,564.28	\$4,019.25	\$12,063.61
008 073901000	400 23Rd St	3200	Comm	9416	9397	182	\$735.06	\$733.58	\$1,725.24	\$3,193.88
008 073901100	2301 Broadway	3200	Comm	21865	21315	102	\$1,706.89	\$1,663.96	\$966.89	\$4,337.74
008 073901200	2327 Broadway	7000	Parking	0	42740	146	\$0.00	\$3,336.50	\$1,383.99	\$4,720.48
008 073901300	2345 Broadway	3200	Comm	40024	26661	150	\$3,124.47	\$2,081.29	\$1,421.90	\$6,627.67
008 073901400	421 24Th St	7700	Apt	33654	16702	157	\$2,627.20	\$1,303.84	\$1,488.26	\$5,419.30
008 074001100	1755 Broadway #33	7302	Res	802	0	0	\$170.50	\$0.00	\$0.00	\$170.50
008 074001200	1755 Broadway #34	7302	Res	823	0	0	\$174.96	\$0.00	\$0.00	\$174.96
008 074001300	1755 Broadway #35	7302	Res	1241	0	0	\$263.83	\$0.00	\$0.00	\$263.83
008 074001400	1755 Broadway #36	7302	Res	977	0	0	\$207.70	\$0.00	\$0.00	\$207.70
008 074001500	1755 Broadway #41	7302	Res	905	0	0	\$192.40	\$0.00	\$0.00	\$192.40
008 074001600	1755 Broadway #42	7302	Res	1203	0	0	\$255.75	\$0.00	\$0.00	\$255.75
008 074001700	1755 Broadway #43	7302	Res	802	0	0	\$170.50	\$0.00	\$0.00	\$170.50
008 074001800	1755 Broadway #44	7302	Res	823	0	0	\$174.96	\$0.00	\$0.00	\$174.96
008 074001900	1755 Broadway #45	7302	Res	1241	0	0	\$263.83	\$0.00	\$0.00	\$263.83
008 074002000	1755 Broadway #46	7302	Res	977	0	0	\$207.70	\$0.00	\$0.00	\$207.70
008 074002100	1755 Broadway #51	7302	Res	905	0	0	\$192.40	\$0.00	\$0.00	\$192.40
008 074002200	1755 Broadway #52	7302	Res	1203	0	0	\$255.75	\$0.00	\$0.00	\$255.75
008 074002300	1755 Broadway #53	7302	Res	802	0	0	\$170.50	\$0.00	\$0.00	\$170.50
008 074002400	1755 Broadway #54	7302	Res	823	0	0	\$174.96	\$0.00	\$0.00	\$174.96
008 074002500	1755 Broadway #55	7302	Res	1241	0	0	\$263.83	\$0.00	\$0.00	\$263.83
008 074002600	1755 Broadway #56	7302	Res	977	0	0	\$207.70	\$0.00	\$0.00	\$207.70
008 074002800	1749 Broadway #1	3900	Res	2500	0	0	\$531.48	\$0.00	\$0.00	\$531.48
008 074002900	1749 Broadway #2	3900	Comm	3800	8044	6	\$296.65	\$627.95	\$56.88	\$981.48
008 074101000	Thomas L Berkley Way	300	Comm	236656	0	0	\$18,474.55	\$0.00	\$0.00	\$18,474.55
009 068300200	2523 Broadway	3100	Comm	3425	3425	30	\$267.37	\$267.37	\$284.38	\$819.13
009 068300300	2511 Broadway	3100	Comm	0	13205	91	\$0.00	\$1,030.85	\$862.62	\$1,893.47
009 068303700	2555 Broadway	3100	Comm	13750	16369	122	\$1,073.39	\$1,277.85	\$1,156.48	\$3,507.72
009 068501806	2630 Broadway	7000	Comm	0	45489	467	\$0.00	\$3,551.10	\$4,426.86	\$7,977.96
010 076800100	2350 Harrison St	3100	Comm	2100	5634	226	\$163.94	\$439.82	\$2,142.33	\$2,746.09
010 076800201	2344 Harrison St	9900	Comm	5219	6868	114	\$407.42	\$536.15	\$1,080.65	\$2,024.22
010 076800203	Bay Pl	8300	Comm	0	0	50	\$0.00	\$0.00	\$473.97	\$473.97
010 076800204	2340 Harrison St	8100	Comm	2000	9279	81	\$156.13	\$724.37	\$767.83	\$1,648.32
010 076800205	2336 Harrison St	9400	Comm	2699	2399	30	\$210.70	\$187.28	\$284.38	\$682.36
010 076800300	123 Bay Pl	7700	Apt	14495	6780	51	\$1,131.55	\$529.28	\$483.45	\$2,144.28
010 076800400	200 Grand Ave	300	Govt	44156	10018	910	\$2,714.14	\$615.78	\$6,792.12	\$10,122.04
010 076800500	2332 Harrison St	7600	Comm	41665	13300	88	\$3,252.58	\$1,038.26	\$834.18	\$5,125.03
010 079502701	230 Bay Pl	3800	Comm	45308	94961	668	\$3,536.97	\$7,413.13	\$6,332.21	\$17,282.31
008 074000300	1755 Broadway #21	7302	Res	905	0	0	\$192.40	\$0.00	\$0.00	\$192.40
008 074000400	1755 Broadway #22	7302	Res	1203	0	0	\$255.75	\$0.00	\$0.00	\$255.75
008 074000500	1755 Broadway #23	7302	Res	782	0	0	\$166.25	\$0.00	\$0.00	\$166.25
008 074000600	1755 Broadway #24	7302	Res	803	0	0	\$170.71	\$0.00	\$0.00	\$170.71
008 074000700	1755 Broadway #25	7302	Res	1241	0	0	\$263.83	\$0.00	\$0.00	\$263.83
008 074000800	1755 Broadway #26	7302	Res	977	0	0	\$207.70	\$0.00	\$0.00	\$207.70
008 074000900	1755 Broadway #31	7302	Res	905	0	0	\$192.40	\$0.00	\$0.00	\$192.40
008 074001000	1755 Broadway #32	7302	Res	1203	0	0	\$255.75	\$0.00	\$0.00	\$255.75
TOTAL ASSESSMENT							\$773,094	\$300,988	\$436,943	\$1,510,867