

The River District PBID

Management District Plan & Engineer's Report



2015 – 2024



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

March 10, 2014

RIVER DISTRICT PBID MANAGEMENT DISTRICT PLAN & ENGINEER’S REPORT

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I. OVERVIEW

Developed by a growing coalition of property and business owners, the River District Property and Business Improvement District, formerly known as the Capitol Station District, (District) is a benefit assessment district whose purpose is to provide services which specially benefit assessed parcels in the River District. The District was established in 1999 and renewed in 2004. The District is now nearing the end of its ten-year term and property owners have expressed a desire to renew.

Location: The District's approximate boundaries are the American River on the north, the Sacramento River on the west, the Union Pacific rail berm and C/D Streets on the south, and 27th Street on the east. The District has been divided into two benefit zones to reflect the varying needs of assessed parcels. Zone 1 includes the majority of the District, from the Sacramento River on the west to the 20th Street rail lines on the east. Zone 2 includes parcels east of the 20th Street rail lines and north of the Union Pacific Railroad mainline tracks. A detailed map can be found in Section IV.

Services: The District will provide three categories of services and related administration directly and only to assessed parcels: safety and maintenance; economic development; and planning, advocacy and physical improvements. All of the services are above and beyond those provided by local government agencies, and constitute and provide a special benefit to assessed parcels. Detail on programs can be found in Section VI.

Budget: The total District assessment for the initial year of its ten-year operation is anticipated to be \$450,166.48. The assessment may be subject to an increase in the assessment rate of no more than five percent (5%) per year. The assessment funding will be supplemented by non-assessment funds so that the annual service plan budget for the initial year of the District's ten-year operation is anticipated to be \$459,261.34.

Cost: The annual cost to the parcel owner is \$625 per acre per year in Zone 1 and \$150 per acre per year in Zone 2. Tax-exempt private parcels and parcels zoned exclusively for single-family residential purposes shall not be assessed. Assessment rates may be subject to an increase of no more than 5% per year.

Renewal: District renewal requires submittal of petitions from property owners representing more than 50% of the total assessment. The "Right to Vote on Taxes Act" (also known as Proposition 218) requires a ballot vote in which more than 50% of the ballots received, weighted by assessment, be in support of the District.

Management: The Capitol Station District corporation, doing business as The River District, will continue to serve as the Owners' Association for the renewed District.

Duration: The renewed District will have a ten-year life beginning January 1, 2015 and ending December 31, 2024. After ten years, the petition process, ballot process, and City Council hearing process must be repeated for the District to be renewed.



II. ACCOMPLISHMENTS

The River District was originally formed in 1999 at the request of property owners, in response to concerns about blighted conditions, crime and nuisance behavior, a lack of economic growth, and perceived indifference by government agencies. After its first successful five-year term, about which owners expressed a high degree of satisfaction, the District was renewed for a ten-year term in 2004. That term will end on December 31, 2014.

Over its fifteen-year life, the River District has implemented numerous programs and projects that have specially benefitted assessed parcels. In just the last ten-year term, the District:

- Addressed over 45,000 public safety nuisance issues
- Removed 5,000 abandoned items, such as furniture, paint, and tires
- Removed more than 250 tons of litter (over 50,000 pounds per year)
- Launched and maintained a River District website
- Conducted promotions, including banners, brochures, a special section in Comstock's magazine, and the "Pink" the boulevard effort
- Provided a staff member to represent the District's needs on nine committees and task forces, including the 2009 Mayor's Homeless Task Force and the Sacramento Steps Forward Continuum of Care Advisory Board
- Worked closely with the City and other public agencies on major development projects, including Township 9, Green Line light rail, Choice Neighborhoods Plan, Powerhouse Science Center, and Confluence underpass LED light installation
- Worked with private entities and the City on economic development projects and investment, including the Greyhound bus station, California Lottery and Highway Patrol headquarters, and McDonald's remodel
- Attracted more than twenty new businesses, including Restaurant Depot, Matriscope, Krush Burger, and Rail Bridge Cellars



III. BACKGROUND

The International Downtown Association estimates that more than 1,200 Property and Business Improvement Districts currently operate throughout the United States and Canada.

A Property and Business Improvement District may provide services, identity formulation, market research, and economic development in addition to those provided by local government. Property and Business Improvement Districts may also provide physical improvements such as entry features, benches, or lighting. These services are concentrated within a specific geographic area and are paid for by means of a special parcel assessment. A Board of Directors representing those who pay the assessment governs the organization responsible for providing these services.

Property and Business Improvement Districts have been proven successful by providing services that improve the overall viability of commercial districts, resulting in higher property values and sales volumes.

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

- Allows Property and Business Improvement Districts to provide services ranging from security to maintenance, and from business advocacy to economic development.
- A Property and Business Improvement District is ***designed and governed by those who will pay*** the assessment.
- Petition support from property owners paying more than 50% of proposed property assessments are required to form a Property and Business Improvement District.
- Allows for the formation of a property owner board to provide oversight of District operations and submit a yearly service plan.
- Requires limits for assessments to ensure that they do not exceed pre-established levels.
- Provides a multi-year life for Property and Business Improvement Districts and requires a new petition and balloting process to renew a District.

The “Property and Business Improvement Business District Law of 1994” is provided in Appendix 1 of this document.



IV. BOUNDARIES

The District will deliver services to the River District area. The District's approximate boundaries are the American River on the north, the Sacramento River on the west, the Union Pacific rail berm and C/D Streets on the south, and 27th Street on the east.

Specifically, the District boundary is as follows:

Beginning at the southeast corner of the confluence of the Sacramento River and the American River, heading northeast along the south edge of the American River, across the Jibboom Street bridge and the Interstate 5/Highway 99 bridge, and continuing along the south edge of the American River in a southeasterly direction, across the Highway 160 bridge to the northeast corner of Assessor's Parcel Number (APN) 001-0160-010-0000 (Map ID 305).

South along the eastern boundary of APNs 001-0160-010-000 (Map ID 305) and 001-0160-011-0000 (Map ID 306), then west along the southern boundary of APN 001-0160-011-0000 (Map ID 306) to the southwest corner. South along the eastern boundary, then west along the southern boundary of APN 001-0160-038-000 (Map ID 315), and continuing along the southern boundary of APNs 001-0160-039-0000 (Map ID 316), 001-0160-013-0000 (Map ID 307), and 003-0032-013-0000 (Map ID 518) to the southwest corner of said parcel. South along the eastern boundary of APNs 003-0032-022-0000 (Map ID 525) and 003-0032-014-0000 (Map ID 519) to the north edge of the Union Pacific rail berm. West along the north edge of the UPRB to a point opposite the west edge of 20th Street. South across the UPRB and continuing south along the west edge of 20th Street to C Street. West along the north edge of C Street to 19th Street, then south along the west edge of 19th Street to D Street. West along the north edge of D Street to 17th Street, then north along the east edge of 17th Street to C Street. West along the north edge of C Street to 16th Street/Highway 160, then north along the east edge of 16th Street/Highway 160 to the south edge of APN 002-0055-015-0000 (Map ID 467). West along the south edge of said parcel, then west along the south edge, north along the east edge, and east along the north edge of APN 002-0041-076-0000 (Map ID 440) to the east edge of 12th Street. North along the east edge of 12th Street to a point opposite the southeast corner of APN 002-0031-002-0000 (Map ID 421). West across 12th Street, west along the southern boundary of said parcel, and continuing northwest along the southwestern boundary of APNs 002-0031-002-0000 (Map ID 421) and 002-0031-001-0000 (Map ID 420) to B Street. North across B Street, then west along the north edge of B Street, across 7th Street to a point opposite the northeast corner of APN 001-0064-014-0000 (Map ID 111). South across B Street and south along the western boundary of said parcel, then west along the southern boundary of parcels fronting the south edge of B Street to the southeast corner of APN 001-0210-038-0000 (Map ID 402). West, then southwest along the southern boundary of said APN, to Interstate 5/Highway 99, then south along the west edge of Interstate 5/Highway 99. West across Interstate 5/Highway 99 and Jibboom Street, then south along the west edge of Jibboom Street to the southeast corner of APN 002-0010-023-0000 (Map ID 414). West along the southern boundary of said parcel to the Sacramento River. North along the east edge of the Sacramento River to the confluence of the Sacramento River and the American River, the point of beginning.

The District parcels are divided into two benefit zones to reflect the varying needs of assessed parcels. Zone 1 includes the majority of the District, from the Sacramento River on the west to the

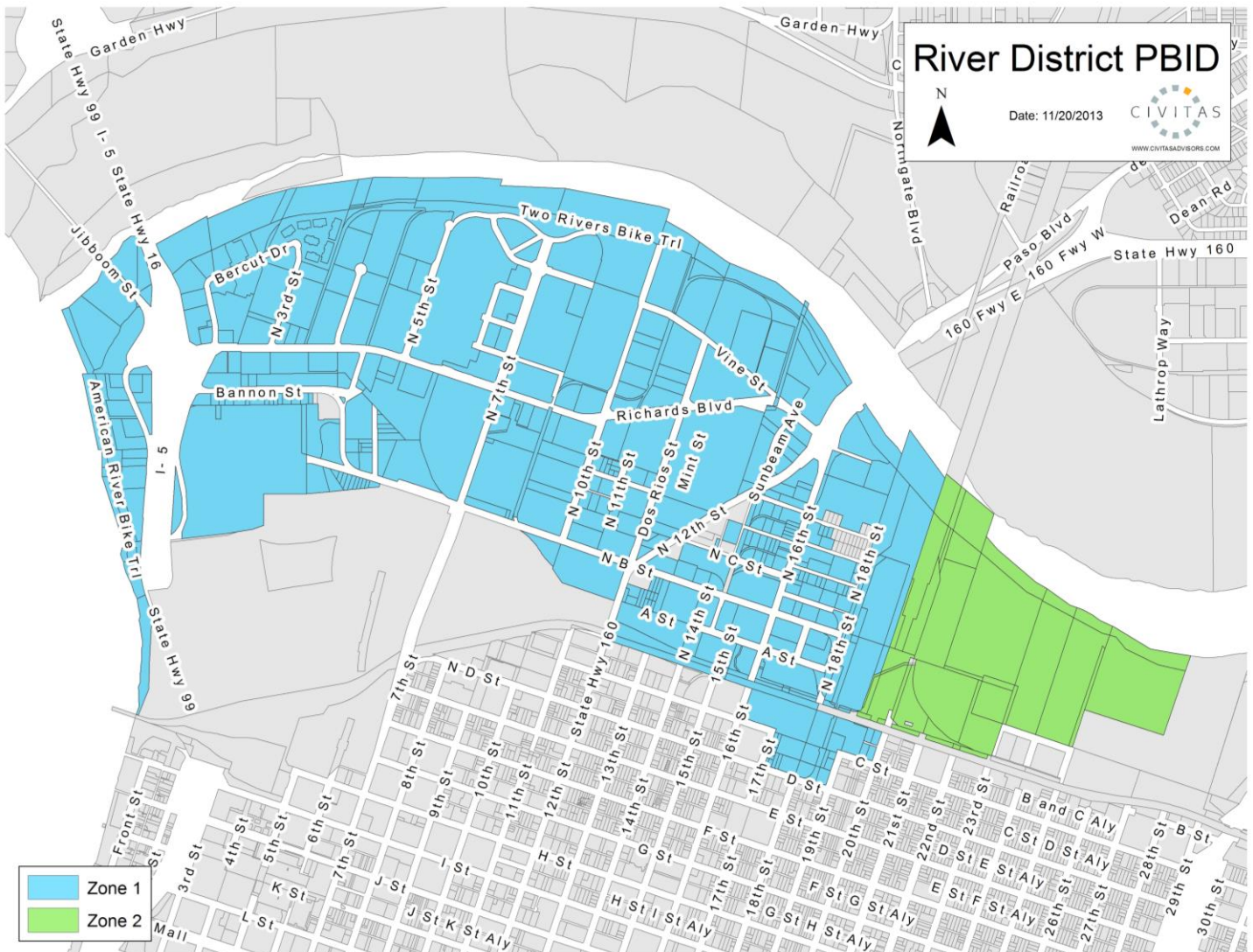


20th Street rail lines on the east. Zone 2 includes parcels east of the 20th Street rail lines and north of the Union Pacific Railroad mainline tracks.

The service area includes 538 parcels, of which 488 are assessed. There are approximately 183 owners of assessed parcels. The boundary is illustrated by the map below. A larger map is available on request by calling The River District office at (916) 321-5599.

It is the intent of the Engineer's Report that each parcel included in the District can be clearly identified. Every effort has been made to ensure that all parcels included in the District are consistent in the boundary description, the District Boundary Map (included as Appendix III), and the Assessment Calculation Table (included as Appendix II). However, if inconsistencies arise, the order of precedence shall be: 1) the Assessment Calculation Table, 2) the District Boundary Map, and 3) this boundary description.

If the size, use, or zoning of a parcel changes during the term of this District, the assessment calculation may be modified accordingly.



V. GOVERNANCE

A. Owners' Association

The City Council, through adoption of this Management District Plan, has the right, pursuant to Streets and Highways Code section 36651, to identify the body that shall implement the proposed program, which shall be the Owners' Association of the District. The City Council has identified the Capitol Station District corporation (dba The River District) as the nonprofit corporation which will serve as the Owners' Association, with oversight from the City Council. The corporation's Board of Directors and its staff are charged with the day-to-day operations of the District.

B. Brown Act and Public Records Act Compliance

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

C. Annual Report

The corporation shall present an annual report at the end of each year of operation to the City Council pursuant to Streets and Highways Code §36650 (see Appendix 1).



VI. SERVICE PLAN & BUDGET

A. Services

The River District provides services directly to assessed parcels above and beyond those currently provided by the City of Sacramento and other public agencies. Service levels to individual parcels are based on the amount paid into the District, as further described in the Engineer's Report in Section VII of this Plan. All services are provided directly and only to assessed parcels, and constitute and provide a special benefit to assessed parcels. Services will not be provided directly to the public at large or to parcels outside the District boundaries. Services provided will include:

1. Safety & Maintenance

This portion of the budget will be used to provide daily private security patrols, regular liaison with the Sacramento Police Department, weekday trash abatement, on-call graffiti removal, occasional public right-of-way weed abatement and advocacy/planning efforts to mitigate the impact of the homeless population on assessed parcels. Safety and maintenance services will only be provided to assessed parcels in Zone 1.

2. Economic Development

This portion of the budget will be used to provide increased public information to convey a positive image of the assessed parcels and advocacy for businesses on assessed parcels. These activities will aid in the attraction of new jobs and investment which will improve the marketability and overall profile of the District for the special benefit of assessed parcels. Economic Development services will be provided to assessed parcels in both zones.

3. Planning, Advocacy, & Physical Enhancements

The District will facilitate a strong and organized voice to represent the assessed parcels. This program will advocate to advance the design and implementation of new roadway, transit, utility, and streetscape projects and advocate for open space, amenities, and other capital improvement projects which specially benefit assessed parcels. Physical enhancements to be installed by the District may include banners, lighting, entryway enhancements, and similar small-scale projects. Planning, advocacy, and physical enhancements will be provided to assessed parcels in both zones.

4. Administration & Reserve

Administration, with guidance from the Board of Directors, will provide for the day-to-day operation of the District programs. Administration costs may include rent, insurance, legal and accounting costs, administrative staff, and similar items. The budget also includes a prudent fiscal reserve. Changes in parcel data, increasing service costs, delinquencies, and other issues may change the revenue and expenses. In order to buffer the organization for unexpected changes in revenue, and allow the District to fund other program expenses or renewal costs, the reserve is included as a budget item. If at the end of the District there are reserved funds remaining and property owners wish to renew, those funds could be used for the cost of renewing the District. The administration and reserve is proportionally allocated between both zones.

B. Budget

The total annual District assessment budget for 2015 is projected at \$450,166.48. Parcel owners will contribute the entire assessment amount through annual parcel acreage assessments. The total assessment funding will be supplemented by non-assessment funds so that the annual service plan



budget for the initial year of the District’s ten-year operation is anticipated to be \$459,261.34. The assessment may be subject to an increase in the assessment rate of no more than five percent (5%) per year. In the event of a legal challenge against the District, assessment funds may be spent to defend the District.

Maximum Annual Assessment Fund Budget

Assuming the maximum five-percent (5%) per year assessment rate increase and no adjustments to the categorical allocations, the maximum annual assessment fund budget for each year of the District’s ten-year term is:

Year	Safety & Maintenance	Economic Development	Planning, Advocacy & PE	Administration & Reserve	Total
%*	52	25	11	12	100%
2015	\$233,914.25	\$111,702.44	\$50,518.75	\$54,031.04	\$450,166.48
2016	\$245,609.96	\$117,287.56	\$53,044.69	\$56,732.59	\$472,674.80
2017	\$257,890.46	\$123,151.94	\$55,696.92	\$59,569.22	\$496,308.54
2018	\$270,784.98	\$129,309.54	\$58,481.77	\$62,547.68	\$521,123.97
2019	\$284,324.23	\$135,775.01	\$61,405.86	\$65,675.07	\$547,180.17
2020	\$298,540.44	\$142,563.76	\$64,476.15	\$68,958.82	\$574,539.18
2021	\$313,467.47	\$149,691.95	\$67,699.96	\$72,406.76	\$603,266.14
2022	\$329,140.84	\$157,176.55	\$71,084.95	\$76,027.10	\$633,429.44
2023	\$345,597.88	\$165,035.38	\$74,639.20	\$79,828.45	\$665,100.92
2024	\$362,877.78	\$173,287.15	\$78,371.16	\$83,819.88	\$698,355.96

Percentages are rounded.

Annual Service Plan Budget

Funds raised in each zone may only be spent on services provided to assessed parcels in that zone. The service plan budget by zone for year 1 is:

Service Category	% ¹	Total Budget	Zone 1 Assessment	Zone 2 Assessment	Outside Funds
Safety & Maintenance	52	\$238,815.90	\$233,914.25	\$0.00	\$4,901.65
Economic Development	25	\$114,815.34	\$98,484.91	\$13,217.53	\$3,112.90
Planning, Advocacy & PE	11	\$50,518.75	\$46,916.91	\$3,601.84	\$0.00
Administration & Reserve	12	\$55,111.35	\$51,736.96	\$2,294.08	\$1,080.31
Total	100	\$459,261.34	\$431,053.03	\$19,113.45	\$9,094.87

1- Percentages are rounded.

C. Adjustments

As assesses and members of the River District community, The River District corporation’s Board of Directors will make every effort to be careful stewards of the annual budget. The Board may, however, in its discretion increase the assessment rate by no more than five percent (5%) per year. Additionally, the Board may adjust the amount spent per category by no more than fifteen percent



(15%) of the total budget per year, to ensure efficient provision of services. Funds raised in either zone must be spent on services provided within the zone from which they were collected and cannot be re-allocated between zones.



VII. ENGINEER'S REPORT

A. Assessment Methodology

1. Base Formula

Property owners, merchants, and other River District stakeholders have emphasized that an assessment formula for the District be fair, balanced, and commensurate with benefits received. Each parcel will be assessed based on benefits received. The variables used for the annual assessment formula are benefit zone, parcel use, and parcel size (acres).

The annual assessment on parcels throughout the District is \$625 per acre in Zone 1 and \$150 per acre in Zone 2. Assessment rates may be subject to an increase of no more than 5% per year. Because the services are not designed to benefit parcels with exclusively single-family residential uses and private tax-exempt parcels, parcels with those uses shall not be assessed. For example, a commercial use parcel in Zone 1 with a size of 10 acres would pay \$6,250 (10 x 625). The same parcel in Zone 2 would pay \$1,500 (10 x 150).

Parcel size is an appropriate assessment basis and measure of benefit “because not all parcels in the District are identical in size...some will receive more special benefit than others,”¹ thus lot size relates to the quantity of services and resultant benefit to be provided. Parcel use is an appropriate basis and measure of benefit because it relates to whether the parcel will benefit from the services provided.

If you would like more information about parcel assessments, please call The River District office at (916)321-5599.

2. Benefit Zones

The District has been divided into two benefit zones, which reflect the needs and levels of services provided to parcels in each zone.

Zone 1

Zone 1 consists of commercial, industrial, transportation, and publicly-owned parcels (collectively referred to as “standard parcels”). Parcels in Zone 1 will receive and benefit from all of the District’s services.

Zone 2

Parcels in Zone 2 are large areas of vacant land and an old concrete plant. Unlike Zone 1, Zone 2 does not have a network of streets or public spaces that could receive security and maintenance services. These parcels will not receive or benefit from maintenance and security, but will receive and specially benefit from economic development, planning, and advocacy efforts.

3. Government-Owned Parcels

Under “The Right to Vote on Taxes Act” (also known as Proposition 218) all public parcels are required to pay assessments unless they can demonstrate by clear and convincing evidence that their parcels do not receive a special benefit. Government parcels will receive and specially benefit from all of the District’s services, thus they will pay the full assessment rate applicable to the zone in which they are located.

¹ *Dabms v. Downtown Pomona* (2009) 173 Cal.App.4th 1201.



4. Single-Family Residential Parcels

The state legislature has conclusively presumed that parcels zoned exclusively for single-family (two units or fewer) residential uses do not benefit from District services. The District's services are not designed to benefit parcels with single-family residential uses, thus those parcels will neither be assessed nor receive services. For purposes of this assessment, parcels zoned for residential purposes and with the first three characters of the use code of A1-A through A1-E, A1-H, A1-J, A2-A or A2-B are considered zoned exclusively for single-family residential purposes. Condominiums are not considered exclusively zoned for single-family residential purposes and are not included in the above use codes.

5. Tax-Exempt Private Parcels

The primary purpose of the District is to benefit parcels with commercial, industrial, transportation, and public uses. The District's services are not designed to benefit tax-exempt private parcels, thus those parcels will neither be assessed nor receive services.

6. Condominiums

Condominiums are not considered parcels zoned exclusively for single-family residential purposes. There are planned condominium developments within the District that will receive and benefit from services, therefore they will be assessed. Residential condominiums will be charged a rate of \$18.00 per condominium per year. If there were 10 residential condominiums on a single parcel in Zone 1, each residential condominium would pay \$18 in the initial year.

The assessment for commercial condominiums will be calculated based on the condominium's individual size. The assessment on a commercial condominium will be proportional to that portion of the lot size the condominium occupies. For instance, if there were 10 equally-sized commercial condominiums on a 10 acre parcel in Zone 1, each condominium would pay \$625 in the initial year.

B. Separation of Special and General Benefit

1. Introduction

The assessment will be imposed in accordance with the provisions of Article XIII D of the California Constitution. The law provides that only special benefits are assessable, and requires the City to separate the general benefits from the special benefits conferred on the public at large and real property within and adjacent to the District. Assessment law also requires that the assessment on an individual parcel may not exceed the reasonable cost of the proportional special benefit conferred upon that parcel. Services provided to the public by the City and other public agencies are considered a general benefit; the general enhancement of property value does not constitute a special benefit.

The services to be provided by the District are supplemental services provided directly to assessed parcels, above and beyond those provided by the City of Sacramento and other public agencies. The District's services will provide a "direct advantage"² to each individually-assessed parcel and "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."³ The determination of general benefit versus special benefit is detailed below.

² *Tiburón v. Bonander* (2009) 180 Cal.App.4th 1057, 1077.

³ *Silicon Valley Taxpayers' Association Inc. v. Santa Clara County Open Space Authority* (2008) 44 Cal.4th 431, 452.



2. Determination of General Benefit

Unlike special benefits, a general benefit is “derivative and indirect”⁴ and “conferred on real property located in the district or to the public at large.”⁵ Existing City and other public services, which are provided to every person and parcel, everywhere within the City, are an example of a general benefit. Although the District’s programs have been carefully designed to provide special benefits and will only be provided directly to assessed parcels, it is acknowledged that there may be derivative and indirect general benefits created as a result of the District’s programs.

General Benefits to the Public At Large

Although the programs are narrowly designed and carefully implemented to benefit the assessed parcels, and only provided directly to assessed parcels, they will generate a general benefit to the public at large within the District. Surveys conducted in other districts have found that approximately 99% of pedestrian traffic within PBID boundaries is engaged in business on assessed parcels or at businesses within the District, while approximately 1% is simply passing through⁶. The 1% of traffic passing through does not have any connection to the assessed parcels, and therefore does not represent a special benefit to the assessed parcels. The 1% will, however, receive a derivative and indirect general benefit as a result of the safety, maintenance, and economic development services being provided in the District that they are passing through. Therefore, it is estimated that 1% of the benefit created by the District’s safety, maintenance, economic development, and related administration services is provided to the public at large. Because the District’s remaining planning, advocacy, and physical enhancement services, and the related administration, are provided directly and only to assessed parcels, and do not impact the general public at large within the District, they do not create a general benefit to the public at large. To ensure that the assessment dollars do not fund general benefits to the public at large, that portion of the cost of safety, maintenance, economic development, and related administration services will be paid for with funds not obtained through assessments. Using the 1% figure for applicable services, based on the 2015 budget, the value of this general benefit to the public at large is **\$4,018.54** as shown in the table below:

TABLE A: General Benefit to the Public-at-Large

Service Provided	Total Benefit	Benefit Value Applied to Public Benefit	Benefit Factor	Benefit to Public	Benefit to Parcels
Safety and Maintenance	\$238,815.90	\$238,815.90	0.01	\$2,388.16	\$236,427.74
Economic Development	\$114,815.34	\$114,815.34	0.01	\$1,148.15	\$113,667.19
Planning, Advocacy, & Physical Enhancements	\$50,518.75	\$0.00	0.00	\$0.00	\$50,518.75
Administration	\$55,111.35	\$48,222.44	0.01	\$482.22	\$54,629.13
TOTAL	\$459,261.34	\$401,853.68		\$4,018.54	\$455,242.80

¹ Benefit Value to Public for Administration is the prorated amount of Administration benefit for Safety & Maintenance and Economic Development. Administration for Planning, Advocacy, and Physical Enhancement does not benefit the public since those services do not benefit the public.

⁴ *Tiburón v. Bonander* (2009) 180 Cal.App.4th 1057, 1077.

⁵ Cal. Const., art. XIII D, §2(i)

⁶ Farrand Research, Downtown Long Beach Proposed Property Based Business Improvement District Visitor Survey (April 2012)
PMZ Research, Downtown San Jose Property-Based Business Improvement District Survey (March 2012)



General Benefit to Adjacent and Non-Assessed Parcels

The District's services will not be provided directly to parcels outside the boundaries, nor to parcels within the District boundaries that are not assessed. One study examining property values in BID areas found "no evidence of spill-over impacts (either good or bad) on commercial properties located just outside the BID's boundaries."⁷ It is, nonetheless, reasonable to conclude that increased safety, cleanliness, and attractiveness in the District may have a derivative and indirect impact on non-assessed parcels immediately adjacent to or within the District boundaries. Because services are provided only within the District and on its perimeter, parcels separated from the District by at least one intervening parcel will not receive spill-over benefits.

A review of the District boundaries reveals that it is surrounded by 48 adjacent parcels with various zoning designations: commercial (38), private tax-exempt (5), and single-family residential (5). Within the District boundaries, there are 40 non-assessed parcels, with the following zoning designations: private tax-exempt (9) and single-family residential (31). The single-family residential parcels are zoned exclusively for single-family residential use; these parcels have been conclusively presumed by the legislature not to benefit from services provided through PBID assessments, therefore they will not benefit from the District's services. One of the adjacent parcels on the southwest side of the PBID, APN 00200100560000, is physically separated from the District by railroad tracks on a berm, which has long been acknowledged as a physical feature that isolates and restricts access into the District. Because this adjacent parcel (the "Berm Parcel") is physically separated from the District by the railroad berm, it will not receive spill-over benefits.

Although they will not be directly serviced, the remaining non-assessed parcels within and adjacent to the District can reasonably be assumed to receive some derivative and indirect general benefit as a result of the District's services. For example, even though non-assessed parcels will not receive litter removal services, litter removal on assessed parcels may reduce the amount of litter that is blown by the wind onto non-assessed parcels, thereby the litter removal services provided to assessed parcels also cause an indirect general benefit to the non-assessed parcels. Further, although security services will not respond to incidents on non-assessed parcels, those parcels will receive an indirect benefit or increased safety as a result of the neighboring parcels being safer. Services will not be provided directly to the adjacent and non-assessed inside parcels, thus they will not receive the special benefit of the actual services being provided. Adjacent and non-assessed inside parcels will, however, receive a derivative benefit of elevated levels of safety, cleanliness, economic development, as an indirect consequence of the services being provided directly to the assessed parcels within the District. Because of this indirect causation, the benefit of these services by adjacent and non-assessed parcels will be derivative and significantly lower than the special benefits enjoyed by assessed parcels. There will also be an indirect benefit to adjacent and non-assessed inside parcels from the administrative cost of providing the safety, maintenance, and economic development services.

The following sections quantify the general benefit to non-assessed parcels based upon the service category, parcel location, and parcel use.

⁷ Furman Center for Real Estate & Urban Policy; *The Impact of Business Improvement Districts on Property Values: Evidence from New York City* (2007) p. 4



General Benefit from Safety and Maintenance

Safety and maintenance services will be provided directly to assessed parcels in Zone 1 via patrols, responses to incidents, and installations along the various streets within the District. Because the safety and maintenance services are provided along streets, rather than to the entire parcel, linear street frontage is an appropriate measure of the general benefit the safety and maintenance services provide to surrounding parcels.

Within Zone 1, safety and maintenance services will be provided along both sides of each street, with parcels along each side receiving 50% of the benefit provided by the service. Although not every parcel in the District directly faces a serviced street, all of the assessed parcels will benefit from the services being provided as those serviced streets are the only method of ingress and egress to the assessed parcels. Along the Zone 1 perimeter, services will only be provided to the side of the street that abuts the assessed parcels. It is, however, reasonable to conclude that parcels abutting the non-serviced side of the street will receive spill-over benefits from the opposite side of the street being serviced.

The street frontage adjacent to tax-exempt private parcels within the District will receive some spill-over benefits from the District safety and maintenance services. Since they will not directly receive services and do not share the goal of increased commercial activity, it is our estimation that the private tax-exempt parcels within the District will receive one-fifth (20%) of the benefit to assessed parcels. As described above, the street frontage along the Berm Parcel, and parcels zoned and used exclusively for single-family residential purposes will not receive services or spill-over benefits.

To determine the amount of benefit to the non-assessed side of the perimeter streets abutting the adjacent parcels, we begin with the 50/50 standard ratio of benefit to each side of the street within Zone 1. Because the non-assessed side of the street will not be serviced, it will receive less than the standard 50% benefit. It is our professional estimation that the non-assessed side of the street will receive one-half (50%) of the standard benefit, or one-quarter (25%) of the total benefit created by services provided to similarly-zoned parcels along the Zone 1 perimeter.

The table below calculates the amount of benefit provided to parcels by the safety and maintenance programs and separates that benefit value between special benefits provided to assessed parcels and general benefits indirectly received by adjacent and non-assessed parcels.

TABLE B-1: Benefit from Safety and Maintenance Services in Zone 1

Zone 1	Linear Feet¹	Benefit Factor²	Benefit Units³	Benefit Percent⁴	Benefit Value⁵	Special Benefit	General Benefit
Inside Standard	114,268.00	1.00	114,268.00	98.94%	\$233,914.25	\$233,914.25	\$0.00
Inside Private Tax Exempt	3,596.00	0.20	719.20	0.62%	\$1,472.25	\$0.00	\$1,472.25
Inside Residential	1,842.00	0.00	0.00	0.00%	\$0.00	\$0.00	\$0.00
Adjacent Standard	1,791.00	0.25	447.75	0.39%	\$916.57	\$0.00	\$916.57
Adjacent Private Tax Exempt	1,218.00	0.05	60.90	0.05%	\$124.67	\$0.00	\$124.67
Adjacent Residential	710.00	0.00	0.00	0.00%	\$0.00	\$0.00	\$0.00
Adjacent Berm	5,558.00	0.00	0.00	0.00%	\$0.00	\$0.00	\$0.00
Zone 1 Subtotal	128,983.00		115,495.85	100.00%	\$236,427.74	\$233,914.25	\$2,513.49

¹ Linear Feet = the total linear feet of street for each parcel location & use

² Benefit Factor = The benefit ratio described in the paragraph above for each parcel location & use



³ Benefit Units = The linear feet multiplied by the benefit factor for each parcel location & use

⁴ Benefit Percentage = The benefit units for each parcel location & use divided by the total benefit units for the District

⁵ Benefit Value = The total Safety & Maintenance Services budget less General Benefit to the Public-at-Large multiplied by the benefit percentage for each parcel location & use

Safety and maintenance services are not provided in Zone 2, thus there is no benefit to parcels within or surrounding Zone 2.

General Benefit from Economic Development

Economic development services will be provided directly and only to the assessed parcels. For instance, the District will only work to attract new business tenants to assessed parcels; it will not work to attract new business tenants to parcels outside the District. The assessed parcels are unique in that they encompass the primary, core commercial area of the River District. The adjacent parcels differ from the assessed parcels in that they are primarily residential and open space uses which do not share the same needs, goals, and interests as the assessed parcels. Because the adjacent parcels have vastly different goals and interests, the economic development services will impact the assessed parcels in a manner that is particular and distinct from their effect on the adjacent parcels. Economic development services have been recognized by the state legislature as conferring a special benefit upon assessed parcels.⁸ It is, however, reasonable to conclude that there may be some general benefit conferred on adjacent parcels as an indirect result of the economic development services; economic development services will contribute to specifically increased property values within the District, those increased values may also cause an indirect improvement in the value of neighboring parcels.

Because economic development services are provided for the benefit of the parcel as a whole, parcel size is a reasonable basis for quantifying the special and general benefit created by the economic development services.

Standard parcels within the District boundaries benefit from the economic development services. Parcels in Zone 1 fully benefit and have thus been assigned a benefit factor of 1.0. Parcels in Zone 2 will receive economic development services, but to a lower degree than parcels in Zone 1. Based on historic service provision as outlined by the Owners' Association, it is estimated that parcels in Zone 2 receive 72.64% of the special benefit received by parcels in Zone 1, thus they have a benefit factor of 0.7264. Private tax exempt parcels, because they do not share the goal of increased commerce, will benefit to a lesser degree than standard parcels. Based on this Engineer's professional experience, it is our estimation that private tax-exempt parcels within the District will receive one-fifth (20%) of the benefit provided to assessed parcels. Residential parcels, because they have been conclusively presumed by the legislature not to benefit from PBID services, will not receive a spill-over general benefit.

In our professional estimation, parcels adjacent to the District boundaries will receive one-quarter (25%) of the benefit provided to similarly-zoned parcels inside the District. Therefore adjacent standard parcels have a benefit factor of 0.25 (1.00 x 25%) and adjacent private tax-exempt parcels have a benefit factor of 0.05 (0.20 x 25%). Benefit factors in Zone 2 have been calculated accordingly.

⁸ Streets and Highways Code section 36613(d)



The table below calculates the amount of benefit provided to parcels by the economic development program and separates that benefit value between special benefits provided to assessed parcels and general benefits indirectly received by adjacent and non-assessed parcels.

TABLE C-1: Benefit from Economic Development Services in Zone 1

Zone 1	Parcel Acreage¹	Benefit Factor	Benefit Units	Benefit Percent	Benefit Value	Special Benefit	General Benefit
Inside Standard	689.68	1.00	689.68	86.64%	\$98,484.91	\$98,484.91	\$0.00
Inside Private Tax Exempt	7.07	0.20	1.41	0.18%	\$201.83	\$0.00	\$201.83
Inside Residential	2.14	0.00	0.00	0.00%	\$0.00	\$0.00	\$0.00
Adjacent Standard	9.20	0.25	2.30	0.29%	\$328.54	\$0.00	\$328.54
Adjacent Private Tax Exempt	3.49	0.05	0.17	0.02%	\$24.93	\$0.00	\$24.93
Adjacent Residential	1.82	0.00	0.00	0.00%	\$0.00	\$0.00	\$0.00
Adjacent Berm	167.76	0.00	0.00	0.00%	\$0.00	\$0.00	\$0.00
Zone 1 Subtotal	881.17		693.57	87.13%	\$99,040.21	\$98,484.91	\$555.30

¹ Parcel Acreage = the total parcel size for each parcel location & use

TABLE C-2: Benefit from Economic Development Services in Zone 2

Zone 2	Parcel Acreage	Benefit Factor	Benefit Units	Benefit Percent	Benefit Value	Special Benefit	General Benefit
Inside Standard	127.42	0.7264	92.56	11.63%	\$13,217.53	\$13,217.53	\$0.00
Inside Private Tax Exempt	0.00	0.15	0.00	0.00%	\$0.00	\$0.00	\$0.00
Inside Residential	0.00	0.00	0.00	0.00%	\$0.00	\$0.00	\$0.00
Adjacent Standard	54.35	0.18	9.87	1.24%	\$1,409.45	\$0.00	\$1,409.45
Adjacent Private Tax Exempt	0.00	0.04	0.00	0.00%	\$0.00	\$0.00	\$0.00
Adjacent Residential	0.00	0.00	0.00	0.00%	\$0.00	\$0.00	\$0.00
Adjacent Berm	0.00	0.00	0.00	0.00%	\$0.00	\$0.00	\$0.00
Zone 2 Subtotal	181.77		102.43	12.87%	\$14,626.98	\$13,217.53	\$1,409.45

General Benefit from Planning, Advocacy & Physical Enhancements

Planning, advocacy, and physical enhancements will only be directed at improving conditions within the District boundaries. These services are entirely localized and because of the assessed parcels' unique nature will impact them in a way that is particular and distinct from their effect on surrounding parcels. Because the surrounding parcels have vastly different goals and interests, the planning, advocacy, and physical enhancements will impact the assessed parcels in a manner that is particular and distinct from their effect on the surrounding parcels. All benefits derived from the planning, advocacy, and physical enhancements are parcel-related and directly benefit the assessed parcels in the District. The programs are designed to serve only assessed parcels, and will not be provided to parcels outside the District; therefore, we determined that these services provide only a special benefit to the assessed parcels. Because these services will only be provided to and for the benefit of assessed parcels, because they impact the assessed parcels in a particular and distinct manner, and because they are entirely localized within the District, these services are entirely a special benefit to assessed parcels. They do not benefit the public at large or surrounding parcels.



Parcels in Zone 1 will receive and benefit from all of the Planning, Advocacy, and Physical Enhancements, thus they have a benefit factor of 1.0. Although parcels in Zone 2 will receive these planning and advocacy services, they will be provided to a lesser degree because there is less opportunity for change in Zone 2. Further, no physical improvements will be installed in Zone 2. Based on the level of services and historic service provision as estimated by the Owners' Association that will benefit Zone 2 parcels, they have a benefit factor of 0.4155.

TABLE D-1: Benefit from Planning, Advocacy & Physical Enhancement Services in Zone 1

Zone 1	Parcel Acreage	Benefit Factor	Benefit Units	Benefit Percent	Benefit Value	Special Benefit	General Benefit
Inside Standard	689.68	1.00	689.68	92.87%	\$46,916.91	\$46,916.91	\$0.00
Zone 1 Subtotal	689.68	1.00	689.68	92.87%	\$46,916.91	\$46,916.91	\$0.00

TABLE D-2: Benefit from Planning, Advocacy & Physical Enhancement Services in Zone 2

Zone 2	Parcel Acreage	Benefit Factor	Benefit Units	Benefit Percent	Benefit Value	Special Benefit	General Benefit
Inside Standard	127.42	0.4155	52.95	7.13%	\$3,601.84	\$3,601.84	\$0.00
Zone 2 Subtotal	127.42	0.4155	52.95	7.13%	\$3,601.84	\$3,601.84	\$0.00

General Benefit from Administration

The administrative costs of providing services have been allocated proportionally based upon the special benefit and general benefit received by parcels in the categories as detailed in the table below.

TABLE E: Benefit from Administration Services

Service Provided	Special Benefit Value to Zone 1 Parcels	Special Benefit Value to Zone 2 Parcels	General Benefit Value to Parcels	Total Benefit to Parcels
Safety and Maintenance	\$233,914.25	\$0.00	\$2,513.49	\$236,427.74
Economic Development	\$98,484.91	\$13,217.53	\$1,871.47	\$113,573.91
Planning, Advocacy, & Physical Enhancements	\$46,916.91	\$3,601.84	\$0.00	\$50,518.75
TOTAL	\$379,316.07	\$16,819.37	\$4,384.96	\$400,520.40
% of Benefit to Parcels	94.71%	4.20%	1.09%	100.00%
Administration Budget	\$51,736.95	\$2,294.08	\$598.09	\$54,629.13

Total General Benefit to Adjacent and Non-Assessed Parcels

Based upon previous evaluations, in this Engineer's professional estimation, the total value of the general benefit provided to the adjacent and non-assessed parcels within the District boundaries is **\$5,076.33**, as shown in the table below.



Service Provided	General Benefit to Parcels
Safety and Maintenance	\$2,513.49
Economic Development	\$1,964.75
Planning, Advocacy, & Physical Enhancements	\$0.00
Administration	\$598.09
TOTAL	\$5,076.33

Total General Benefit

Based upon the previous evaluation, in this Engineer’s professional estimation, the total value of general benefit provided to the public at large and to non-assessed parcels within and surrounding the District is **\$9,094.86**.

Service Provided	General Benefit to Public	General Benefit to Parcels	Total General Benefit
Safety and Maintenance	\$2,388.16	\$2,513.49	\$4,901.65
Economic Development	\$1,148.15	\$1,964.75	\$3,112.90
Planning, Advocacy, & Physical Enhancements	\$0.00	\$0.00	\$0.00
Administration	\$482.22	\$598.09	\$1080.31
TOTAL	\$4,018.54	\$5,076.33	\$9,094.86

Non-Assessment Funding

The programs provided with District funding receive non-assessment funding in the form of grants, corporate sponsorships, event income, and other miscellaneous funds. These funding sources are anticipated to equal or exceed the amount of general benefit conferred annually by the District services (**\$9,094.86**). These non-assessment funds will be used to pay for the general benefit provided by the proposed services, ensuring that parcel assessments will only be used to provide special benefits.

3. Determination of Special Benefit

A special benefit is defined as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.”⁹ The services provided by the District are all “over and above those already provided by the City and other public agencies within the boundaries of the PBID. And they are particular and distinct benefits to be provided only to the properties within the PBID, not to the public at large – they ‘affect the assessed property in a way that is particular and distinct from [their] effect on other parcels and that real property in general and the public at large do not share.’”¹⁰ The District services constitute special benefits to all of the assessed parcels. Further, each and every parcel assessed within the District receives a particular and distinct benefit from the improvements and activities of the District, over and above general benefits conferred upon those parcels by the general activities of the City and other public agencies. The continued maintenance, safety, economic development, planning, and advocacy services will improve safety, cleanliness, attractiveness, and commercial activity on the assessed parcels, thereby specially benefitting the assessed parcels.

⁹ Cal. Const., art. XIII D, §2(i)

¹⁰ *Dahms v. Downtown Pomona* (2009) 173 Cal.App.4th 1201.



Studies have found that “businesses consider quality-of-life issues to be more important factors in choosing a location than they do tax rates and real-estate prices;”¹¹ and that “customers and residents may feel more comfortable and safer within BIDs that have less obvious signs of litter, graffiti, and abandoned cars. A stronger sense of place that accompanies cleaner streets encourages...patronage and has increasingly positive repercussions in a BID.”¹² Following these studies, the District’s services are designed to address parcel-specific issues to increase safety, cleanliness, attractiveness, and commerce for the special benefit of assessed parcels.

The services will be provided directly to the assessed parcels, and will not be provided directly to parcels outside the District, the general public, or non-assessed parcels within the District boundaries. For example, the private security patrol will only be provided within the District boundaries, and will only observe and report on incidents occurring at assessed parcels. Safety services like those to be provided by the District have long been recognized as a special benefit to assessed parcels. Research has found that “BID areas experienced greater, on average, yearly reductions in the number of robbery, violent, and total crimes that non-BID areas do.”¹³ Studies have also found that every \$10,000 spent on security activities by PBIDs reduces the average number of crimes on assessed parcels in the district by 3.37 and leads to 1.65 fewer arrests on assessed parcels. That study concluded “BIDs clearly pass a cost-benefit test.”¹⁴ Another study noted that there is a “statistically significant relationship between lower incidence of property crimes and the presence of BID security...BIDs in the City of Los Angeles were associated with 6 to 10-percent reductions in official crime.”¹⁵ This suggests that BID and PBID-funded security services are able to provide special benefits directly, and only, to the assessed parcels which they serve. The reduction of crime on individual assessed parcels is in itself a special benefit, and it helps reach the goal of further specially benefitting individual assessed parcels by increasing safety, cleanliness, attractiveness, and commerce.

Proportionate Special Benefit

Assessment law also requires the determination of the proportionate special benefit derived by each parcel in relationship to the entirety of the cost of improvement(s), the maintenance and operation expenses, or the cost of the parcel-related service being provided. In addition, no assessment may exceed the reasonable cost of the proportional special benefit conferred on parcel(s). The proportionate special benefit accruing to each parcel has been allocated based on the parcel size, zoning, use, and benefit zone of each parcel, thus the total amount to be assessed will not exceed the estimated reasonable cost of the activities and improvements to be provided, and no assessment will exceed the reasonable cost of the proportional special benefit conferred on the parcel.

Parcel size is an appropriate measure of proportional special benefit “because not all parcels in the District are identical in size...some will receive more special benefit than others,”¹⁶ thus lot size relates to the quantity of services and resultant special benefit to be provided. Parcel use and zoning

¹¹ RAND Corporation; Neighborhood Effects on Crime and Youth Violence: The Role of Business Improvement Districts in Los Angeles (2009) p. 8

¹² RAND Corporation; Neighborhood Effects on Crime and Youth Violence: The Role of Business Improvement Districts in Los Angeles (2009) p. 40

¹³ RAND Corporation; Neighborhood Effects on Crime and Youth Violence: The Role of Business Improvement Districts in Los Angeles (2009) p. 80

¹⁴ Cook, Phillip and John MacDonald. “Public Safety through Private Action: An Economic Assessment of BIDs.” (May 2011) 121 The Economic Journal pp. 445-462.

¹⁵ RAND Corporation; Neighborhood Effects on Crime and Youth Violence: The Role of Business Improvement Districts in Los Angeles (2009) p. 9

¹⁶ *Dahms v. Downtown Pomona* (2009) 173 Cal.App.4th 1201



are also appropriate measures of benefit because they relate to whether the parcel will benefit from the services provided.

The assessment will only fund that portion of the value which represents special benefits. In this Engineer’s professional judgment, based upon calculations in the Tables A, B-1, B-2, C-1, C-2, and D the value of the special benefit to be provided by the proposed services is **\$450,166.48**.

Service Provided	Special Benefit to Parcels
Safety and Maintenance	\$233,914.25
Economic Development	\$111,702.44
Planning, Advocacy, & Physical Enhancements	\$50,518.75
Administration	\$54,031.04
TOTAL	\$450,166.48

4. Total Benefit Provided by District Services

Based upon previous evaluations, in this Engineer’s professional estimation, the total value of the services provided by the District, and therefore the total District budget is **\$459,261.34** as detailed in the table below.

Service Provided	General Benefit to Public	General Benefit to Parcels	Special Benefit to Parcels	Total Budget
Safety and Maintenance	\$2,388.16	\$2,513.49	\$233,914.25	\$238,815.90
Economic Development	\$1,148.15	\$1,964.75	\$111,702.44	\$114,815.34
Planning, Advocacy, & Physical Enhancements	\$0.00	\$0.00	\$50,518.75	\$50,518.75
Administration	\$482.22	\$598.09	\$54,031.04	\$55,111.35
TOTAL	\$4,018.54	\$5,076.33	\$450,166.48	\$459,261.34

C. Time and Manner for Collecting Assessments

1. Tax Bills

As provided by State Law, the District assessment will appear as a separate line item on annual property tax bills prepared by the County of Sacramento. Parcels that do not receive property tax bills will receive a separate invoice. Property tax bills are generally distributed in the fall, and payment is expected by lump sum or installment. The County of Sacramento shall distribute funds collected to the City of Sacramento and then to the District pursuant to the authorization of this Plan. Existing laws for enforcement and appeal of property taxes apply to the assessments.

2. Assessment Notice

During the ballot process, an Assessment Notice will be sent to owners of each parcel outlined in the District Boundary Description (Section IV) and Boundary Map (Appendix III) and included in the Assessment Calculation Table (Appendix II) of this Management District Plan. The Assessment Notice provides an estimated assessment based upon parcel size (acreage), benefit zone, and parcel use. The final individual assessment for any particular parcel may change, up or down, if the parcel size, zoning, or use differ from those found on the Assessment Notice.



3. Bonds

Bonds will not be issued to finance services as a part of this River District PBID.

D. Engineer's Certification

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

Orin N. Bennett, PE
State of California
Registered Civil Engineer No. 25169

Date



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



APPENDIX I – 1994 LAW

Property And Business Improvement District Law of 1994

Cal Sts & Hy Code § 36600 (2013)

*** This document is current through the 2013 Supplement ***
(All 2012 legislation, 2012 Governor's Reorg. Plan No. 2 and all
propositions approved by the electorate at the June and November 2012 elections)

§ 36600. Citation of part

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

§ 36601. Legislative findings and declarations

The Legislature finds and declares all of the following:

(a) Businesses located and operating within the business districts of this state's communities are economically disadvantaged, are underutilized, and are unable to attract customers due to inadequate facilities, services, and activities in the business districts.

(b) It is in the public interest to promote the economic revitalization and physical maintenance of the business districts of its cities in order to create jobs, attract new businesses, and prevent the erosion of the business districts.

(c) It is of particular local benefit to allow cities to fund business related improvements, maintenance, and activities through the levy of assessments upon the businesses or real property that benefits from those improvements.

(d) Assessments levied for the purpose of providing improvements and promoting activities that benefit real property or businesses are not taxes for the general benefit of a city, but are assessments for the improvements and activities which confer special benefits upon the real property or businesses for which the improvements and activities are provided.

§ 36602. Purpose of part

The purpose of this part is to supplement previously enacted provisions of law that authorize cities to levy assessments within a business improvement area. This part does not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes.

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

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



§ 36603.5. Part prevails over conflicting provisions

Any provision in this part that conflicts with any other provision of law shall prevail over the other provision of law.

§ 36604. Severability

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

§ 36605. [Section repealed 2001.]

§ 36606. "Assessment"

"Assessment" means a levy for the purpose of acquiring, constructing, installing, or maintaining improvements and promoting activities which will benefit the properties or businesses located within a property and business improvement district.

§ 36607. "Business"

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

§ 36608. "City"

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

§ 36609. "City council"

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

§ 36610. "Improvement"

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

- (a) Parking facilities.
- (b) Benches, booths, kiosks, display cases, pedestrian shelters and signs.
- (c) Trash receptacles and public restrooms.
- (d) Lighting and heating facilities.
- (e) Decorations.
- (f) Parks.
- (g) Fountains.
- (h) Planting areas.



- (i) Closing, opening, widening, or narrowing of existing streets.
- (j) Facilities or equipment, or both, to enhance security of persons and property within the area.
- (k) Ramps, sidewalks, plazas, and pedestrian malls.
- (l) Rehabilitation or removal of existing structures.

§ 36611. "Property and business improvement district"; "District"

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

§ 36612. "Property"

"Property" means real property situated within a district.

§ 36613. "Activities"

"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 security, 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.

§ 36614. "Management district plan"; "Plan"

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

§ 36614.5. "Owners' association"

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

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

"Property owner" means any person shown as the owner of land on the last equalized assessment roll or otherwise known to be the owner of land by the city council. "Business



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

§ 36616. "Tenant"

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

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

This part provides an alternative method of financing certain improvements and activities. The provisions of this part shall not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes. Every improvement area established pursuant to the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500) of this division) is valid and effective and is unaffected by this part.

§ 36620. Establishment of property and business improvement district

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

§ 36620.5. Requirement of consent of city council

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

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

(a) Upon the submission of a written petition, signed by the property or business owners in the proposed district who will pay more than 50 percent of the assessments proposed to be levied, the city council may initiate proceedings to form a district by the adoption of a resolution expressing its intention to form a district. The amount of assessment attributable to property or a business owned by the same property or business owner that is in excess of 40 percent of the amount of all assessments proposed to be levied, shall not be included in determining whether the petition is signed by property or business owners who will pay more than 50 percent of the total amount of assessments proposed to be levied.

(b) The petition of property or business owners required under subdivision (a) shall include a summary of the management district plan. That summary shall include all of the following:

- (1) A map showing the boundaries of the district.



(2) Information specifying where the complete management district plan can be obtained.

(3) Information specifying that the complete management district plan shall be furnished upon request.

(c) The resolution of intention described in subdivision (a) shall contain all of the following:

(1) A brief description of the proposed activities and improvements, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property or businesses within the district, a statement as to whether bonds will be issued, and a description of the exterior boundaries of the proposed district. The descriptions and statements do not need to be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements and activities and the location and extent of the proposed district.

(2) A time and place for a public hearing on the establishment of the property and business improvement district and the levy of assessments, which shall be consistent with the requirements of Section 36623.

§ 36622. Contents of management district plan

The management district plan shall contain all of the following:

(a) If the assessment will be levied on property, a map of the district in sufficient detail to locate each parcel of property and, if businesses are to be assessed, each business within the district. If the assessment will be levied on businesses, a map that identifies the district boundaries in sufficient detail to allow a business owner to reasonably determine whether a business is located within the district boundaries. If the assessment will be levied on property and businesses, a map of the district in sufficient detail to locate each parcel of property and to allow a business owner to reasonably determine whether a business is located within the district boundaries.

(b) The name of the proposed district.

(c) A description of the boundaries of the district, including the boundaries of benefit zones, proposed for establishment or extension in a manner sufficient to identify the affected lands and businesses included. The boundaries of a proposed property assessment district shall not overlap with the boundaries of another existing property assessment district created pursuant to this part. This part does not prohibit the boundaries of a district created pursuant to this part to overlap with other assessment districts established pursuant to other provisions of law, including, but not limited to, the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500)). This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with another business assessment district created pursuant to this part. This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with a property assessment district created pursuant to this part.

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



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

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

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

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

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

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

(k) A list of the properties or businesses to be assessed, including the assessor's parcel numbers for properties to be assessed, and a statement of the method or methods by which the expenses of a district will be imposed upon benefited real property or businesses, in proportion to the benefit received by the property or business, to defray the cost thereof, including operation and maintenance. The plan may provide that all or any class or category of real property which is exempt by law from real property taxation may nevertheless be included within the boundaries of the district but shall not be subject to assessment on real property.

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

§ 36623. Procedure to levy assessment

(a) If a city council proposes to levy a new or increased property assessment, the notice and protest and hearing procedure shall comply with *Section 53753 of the Government Code*.

(b) If a city council proposes to levy a new or increased business assessment, the notice and protest and hearing procedure shall comply with *Section 54954.6 of the Government Code*, except that notice shall be mailed to the owners of the businesses proposed to be assessed. A protest may be made orally or in writing by any interested person. Every written protest shall be filed with the clerk at or before the time fixed for the public hearing. The city council may waive any irregularity in the form or content of any written protest. A written protest may be withdrawn in writing at any time before the conclusion of the public hearing. Each written protest shall contain a description of the business in which the person subscribing the protest is interested sufficient to identify the business and, if a person subscribing is not shown on the official records of the city as the owner of the business, the protest shall contain or be accompanied by written evidence that the person subscribing is the owner of the business or the authorized representative. A written protest that does not comply with this section shall not be counted in



determining a majority protest. If written protests are received from the owners or authorized representatives of businesses in the proposed district that will pay 50 percent or more of the assessments proposed to be levied and protests are not withdrawn so as to reduce the protests to less than 50 percent, no further proceedings to levy the proposed assessment against such businesses, as contained in the resolution of intention, shall be taken for a period of one year from the date of the finding of a majority protest by the city council.

(c) If a city council proposes to conduct a single proceeding to levy both a new or increased property assessment and a new or increased business assessment, the notice and protest and hearing procedure for the property assessment shall comply with subdivision (a), and the notice and protest and hearing procedure for the business assessment shall comply with subdivision (b). If a majority protest is received from either the property or business owners, that respective portion of the assessment shall not be levied. The remaining portion of the assessment may be levied unless the improvement or other special benefit was proposed to be funded by assessing both property and business owners.

§ 36624. Changes to proposed assessments

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

§ 36625. Resolution of formation

(a) If the city council, following the public hearing, decides to establish the proposed property and business improvement district, the city council shall adopt a resolution of formation that shall contain all of the following:

(1) A brief description of the proposed activities and improvements, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property, businesses, or both within the district, a statement about whether bonds will be issued, and a description of the exterior boundaries of the proposed district. The descriptions and statements do not need to be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements and activities and the location and extent of the proposed district.

(2) The number, date of adoption, and title of the resolution of intention.

(3) The time and place where the public hearing was held concerning the establishment of the district.

(4) A determination regarding any protests received. The city shall not establish the district or levy assessments if a majority protest was received.

(5) A statement that the properties, businesses, or properties and businesses in the district established by the resolution shall be subject to any amendments to this part.



(6) A statement that the improvements and activities to be provided in the district will be funded by the levy of the assessments. The revenue from the levy of assessments within a district shall not be used to provide improvements or activities outside the district or for any purpose other than the purposes specified in the resolution of intention, as modified by the city council at the hearing concerning establishment of the district.

(7) A finding that the property or businesses within the area of the property and business improvement district will be benefited by the improvements and activities funded by the assessments proposed to be levied.

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

§ 36626. Resolution establishing district

If the city council, following the public hearing, desires to establish the proposed property and business improvement district, and the city council has not made changes pursuant to Section 36624, or has made changes that do not substantially change the proposed assessment, the city council shall adopt a resolution establishing the district. The resolution shall contain all of the information specified in paragraphs (1) to (8), inclusive, of subdivision (b) of Section 36625, but need not contain information about the preliminary resolution if none has been adopted.

§ 36626.5. [Section repealed 1999.]

§ 36626.6. [Section repealed 1999.]

§ 36626.7. [Section repealed 1999.]

§ 36627. Notice and assessment diagram

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

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

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

§ 36628.5. Assessments on businesses or property owners

The city council may levy assessments on businesses or on property owners, or a combination of the two, pursuant to this part. The city council shall structure the assessments in



whatever manner it determines corresponds with the distribution of benefits from the proposed improvements and activities.

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

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

§ 36630. Expiration of district; Creation of new district

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

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

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

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

(a) The assessments levied on real property pursuant to this part shall be levied on the basis of the estimated benefit to the real property within the property and business improvement district. The city council may classify properties for purposes of determining the benefit to property of the improvements and activities provided pursuant to this part.

(b) Assessments levied on businesses pursuant to this part shall be levied on the basis of the estimated benefit to the businesses within the property and business improvement district. The city council may classify businesses for purposes of determining the benefit to the businesses of the improvements and activities provided pursuant to this part.

(c) Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and service funded through these assessments, and shall not be subject to any assessment pursuant to this part.

§ 36633. Time for contesting validity of assessment

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



§ 36634. Service contracts authorized to establish levels of city services

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

§ 36635. Request to modify management district plan

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

§ 36636. Modification of plan by resolution after public hearing; Adoption of resolution of intention; Modification of improvements and activities by adoption of resolution after public hearing

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

(1) The resolution of intention shall be published in a newspaper of general circulation in the city once at least seven days before the public meeting.

(2) A complete copy of the resolution of intention shall be mailed by first class mail, at least 10 days before the public meeting, to each business owner or property owner affected by the proposed modification.

(b) The city council shall adopt a resolution of intention which states the proposed modification prior to the public hearing required by this section. The public hearing shall be held not more than 90 days after the adoption of the resolution of intention.

§ 36637. Reflection of modification in notices recorded and maps

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

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

(a) The city council may, by resolution, determine and declare that bonds shall be issued to finance the estimated cost of some or all of the proposed improvements described in the resolution of formation adopted pursuant to Section 36625, if the resolution of formation adopted pursuant to that section provides for the issuance of bonds, under the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500)) or in conjunction with Marks-Roos Local Bond Pooling Act of 1985 (Article 4 (commencing with *Section 6584*) of *Chapter 5 of Division 7 of Title 1 of the Government Code*). Either act, as the case may be, shall govern the proceedings relating to the issuance of bonds, although proceedings under the Bond Act of 1915 may be



modified by the city council as necessary to accommodate assessments levied upon business pursuant to this part.

(b) The resolution adopted pursuant to subdivision (a) shall generally describe the proposed improvements specified in the resolution of formation adopted pursuant to Section 36625, set forth the estimated cost of those improvements, specify the number of annual installments and the fiscal years during which they are to be collected. The amount of debt service to retire the bonds shall not exceed the amount of revenue estimated to be raised from assessments over 30 years.

(c) Notwithstanding any other provision of this part, assessments levied to pay the principal and interest on any bond issued pursuant to this section shall not be reduced or terminated if doing so would interfere with the timely retirement of the debt.

§ 36641. [Section repealed 2001.]

§ 36642. [Section repealed 2001.]

§ 36643. [Section repealed 2001.]

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

(a) The owners' association shall cause to be prepared a report for each fiscal year, except the first year, for which assessments are to be levied and collected to pay the costs of the improvements and activities described in the report. The owners' association's first report shall be due after the first year of operation of the district. The report may propose changes, including, but not limited to, the boundaries of the property and business improvement district or any benefit zones within the district, the basis and method of levying the assessments, and any changes in the classification of property, including any categories of business, if a classification is used.

(b) The report shall be filed with the clerk and shall refer to the property and business improvement district by name, specify the fiscal year to which the report applies, and, with respect to that fiscal year, shall contain all of the following information:

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



(c) The city council may approve the report as filed by the owners' association or may modify any particular contained in the report and approve it as modified. Any modification shall be made pursuant to Sections 36635 and 36636.

The city council shall not approve a change in the basis and method of levying assessments that would impair an authorized or executed contract to be paid from the revenues derived from the levy of assessments, including any commitment to pay principal and interest on any bonds issued on behalf of the district.

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

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

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

(a) Any district previously established whose term has expired, may be renewed by following the procedures for establishment as provided in this chapter.

(b) Upon renewal, any remaining revenues derived from the levy of assessments, or any revenues derived from the sale of assets acquired with the revenues, shall be transferred to the renewed district. If the renewed district includes additional parcels or businesses not included in the prior district, the remaining revenues shall be spent to benefit only the parcels or businesses in the prior district. If the renewed district does not include parcels or businesses included in the prior district, the remaining revenues attributable to these parcels shall be refunded to the owners of these parcels or businesses.

(c) Upon renewal, a district shall have a term not to exceed 10 years, or, if the district is authorized to issue bonds, until the maximum maturity of those bonds. There is no requirement that the boundaries, assessments, improvements, or activities of a renewed district be the same as the original or prior district.

§ 36670. Circumstances permitting disestablishment of district; Procedure

(a) Any district established or extended pursuant to the provisions of this part, where there is no indebtedness, outstanding and unpaid, incurred to accomplish any of the purposes of the district, may be disestablished by resolution by the city council in either of the following circumstances:

(1) If the city council finds there has been misappropriation of funds, malfeasance, or a violation of law in connection with the management of the district, it shall notice a hearing on disestablishment.

(2) During the operation of the district, there shall be a 30-day period each year in which assesses may request disestablishment of the district. The first such period shall begin one year after the date of establishment of the district and shall continue for 30 days. The next such 30-day period shall begin two years after the date of the establishment of the district. Each successive year of operation of the district shall have such a 30-day period. Upon the written petition of the owners or authorized representatives of real property or the owners or authorized representatives of businesses in the area who pay 50 percent or more of the assessments levied,



the city council shall pass a resolution of intention to disestablish the district. The city council shall notice a hearing on disestablishment.

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

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

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

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



APPENDIX II – ASSESSMENT CALCULATION TABLE

Map ID	Assessor's Parcel Number (APN)	Benefit Zone	Assessed Parcel Size (acreage)	Initial Parcel Assessment Rate (\$/acre/yr)	Total Initial Annual Assessment	Exempt
1	00100110010000	Z1	0.460	\$625.00	\$287.50	
2	00100110030000	Z1	0.640	\$625.00	\$400.00	
3	00100110040000	Z1	0.913	\$625.00	\$570.63	
4	00100110050000	Z1	0.717	\$625.00	\$448.13	
5	00100120010000	Z1	0.831	\$625.00	\$519.38	
6	00100120020000	Z1	0.290	\$625.00	\$181.25	
7	00100120080000	Z1	1.270	\$625.00	\$793.75	
8	00100120090000	Z1	5.080	\$625.00	\$3,175.00	
9	00100120120000	Z1	2.200	\$625.00	\$1,375.00	
10	00100120130000	Z1	4.710	\$625.00	\$2,943.75	
11	00100120150000	Z1	0.836	\$625.00	\$522.50	
12	00100120160000	Z1	0.508	\$625.00	\$317.50	
13	00100120180000	Z1	1.180	\$625.00	\$737.50	
14	00100120200000	Z1	0.930	\$625.00	\$581.25	
15	00100120210000	Z1	1.650	\$625.00	\$1,031.25	
16	00100120220000	Z1	1.450	\$625.00	\$906.25	
17	00100120230000	Z1	2.770	\$625.00	\$1,731.25	
18	00100120240000	Z1	0.024	\$625.00	\$15.00	
19	00100120250000	Z1	4.520	\$625.00	\$2,825.00	
20	00100200080000	Z1	9.700	\$625.00	\$6,062.50	
21	00100200090000	Z1	12.780	\$625.00	\$7,987.50	
22	00100200100000	Z1	0.448	\$625.00	\$280.00	
23	00100200110000	Z1	0.367	\$625.00	\$229.38	
24	00100200120000	Z1	1.860	\$625.00	\$1,162.50	
25	00100200130000	Z1	1.400	\$625.00	\$875.00	
26	00100200180000	Z1	3.970	\$625.00	\$2,481.25	
27	00100200350000	Z1	10.350	\$625.00	\$6,468.75	
28	00100200530000	Z1	1.940	\$625.00	\$1,212.50	
29	00100200540000	Z1	11.070	\$625.00	\$6,918.75	
30	00100200560000	Z1	2.310	\$625.00	\$1,443.75	
31	00100200570000	Z1	1.140	\$625.00	\$712.50	
32	00100200580000	Z1	1.170	\$625.00	\$731.25	
33	00100200590000	Z1	1.840	\$625.00	\$1,150.00	
34	00100200600000	Z1	0.854	\$625.00	\$533.75	
35	00100200610000	Z1	0.792	\$625.00	\$495.00	
36	00100200620000	Z1	2.440	\$625.00	\$1,525.00	
37	00100200630000	Z1	9.630	\$625.00	\$6,018.75	
38	00100200640000	Z1	5.500	\$625.00	\$3,437.50	



39	00100200650000	Z1	0.217	\$625.00	\$135.63	
40	00100200660000	Z1	25.310	\$625.00	\$15,818.75	
41	00100200670000	Z1	5.080	\$625.00	\$3,175.00	
42	00100310020000	Z1	0.055	\$625.00	\$34.38	
43	00100310030000	Z1	1.210	\$625.00	\$756.25	
44	00100310040000	Z1	4.850	\$625.00	\$3,031.25	
45	00100310050000	Z1	1.210	\$625.00	\$756.25	
46	00100310060000	Z1	3.620	\$625.00	\$2,262.50	
47	00100310070000	Z1	1.870	\$625.00	\$1,168.75	
48	00100310080000	Z1	3.220	\$625.00	\$2,012.50	
49	00100310090000	Z1	0.896	\$625.00	\$560.00	
50	00100310120000	Z1	0.732	\$625.00	\$457.50	
51	00100310130000	Z1	0.029	\$625.00	\$18.13	
52	00100310140000	Z1	0.115	\$625.00	\$71.88	
53	00100310150000	Z1	0.113	\$625.00	\$70.63	
54	00100310160000	Z1	0.828	\$625.00	\$517.50	
55	00100310170000	Z1	2.650	\$625.00	\$1,656.25	
57	00100310220000	Z1	0.975	\$625.00	\$609.38	
58	00100310230000	Z1	0.828	\$625.00	\$517.50	
59	00100310240000	Z1	0.074	\$625.00	\$46.25	
60	00100310250000	Z1	0.210	\$625.00	\$131.25	
61	00100310260000	Z1	0.890	\$625.00	\$556.25	
62	00100400120000	NP	0.150	\$0.00	\$0.00	α
63	00100400130000	Z1	0.145	\$625.00	\$90.63	
64	00100400140000	Z1	0.478	\$625.00	\$298.75	
65	00100400150000	Z1	0.145	\$625.00	\$90.63	
66	00100400180000	Z1	0.290	\$625.00	\$181.25	
67	00100400190000	Z1	0.190	\$625.00	\$118.75	
68	00100400200000	Z1	0.261	\$625.00	\$163.13	
69	00100400310000	Z1	0.947	\$625.00	\$591.88	
70	00100400340000	Z1	0.844	\$625.00	\$527.50	
71	00100400350000	Z1	1.620	\$625.00	\$1,012.50	
72	00100400360000	Z1	0.254	\$625.00	\$158.75	
73	00100400370000	Z1	0.551	\$625.00	\$344.38	
75	00100400390000	Z1	0.377	\$625.00	\$235.63	
76	00100520010000	NP	0.150	\$0.00	\$0.00	α
77	00100520020000	NP	0.150	\$0.00	\$0.00	α
78	00100520030000	Z1	0.290	\$625.00	\$181.25	
79	00100520040000	Z1	0.290	\$625.00	\$181.25	
80	00100520070000	Z1	0.150	\$625.00	\$93.75	
81	00100520220000	NP	0.261	\$0.00	\$0.00	α
82	00100520240000	NP	1.390	\$0.00	\$0.00	α
83	00100520250000	NP	0.145	\$0.00	\$0.00	α



85	00100530240000	Z1	3.140	\$625.00	\$1,962.50	
86	00100550020000	Z1	0.206	\$625.00	\$128.75	
87	00100550030000	Z1	0.033	\$625.00	\$20.63	
88	00100550040000	Z1	0.276	\$625.00	\$172.50	
89	00100610250000	Z1	2.340	\$625.00	\$1,462.50	
90	00100610260000	Z1	1.990	\$625.00	\$1,243.75	
91	00100620020000	Z1	0.172	\$625.00	\$107.50	
92	00100620030000	Z1	0.138	\$625.00	\$86.25	
93	00100620040000	Z1	0.069	\$625.00	\$43.13	
94	00100620050000	Z1	0.138	\$625.00	\$86.25	
95	00100620060000	Z1	0.752	\$625.00	\$470.00	
96	00100620070000	Z1	0.487	\$625.00	\$304.38	
97	00100620080000	Z1	0.517	\$625.00	\$323.13	
98	00100630010000	Z1	0.258	\$625.00	\$161.25	
99	00100630020000	Z1	0.451	\$625.00	\$281.88	
100	00100630030000	Z1	1.250	\$625.00	\$781.25	
101	00100640040000	Z1	0.723	\$625.00	\$451.88	
102	00100640050000	Z1	0.126	\$625.00	\$78.75	
103	00100640060000	NP	0.130	\$0.00	\$0.00	a
104	00100640070000	NP	0.175	\$0.00	\$0.00	a
105	00100640080000	NP	0.210	\$0.00	\$0.00	a
106	00100640090000	Z1	0.180	\$625.00	\$112.50	
107	00100640100000	Z1	0.120	\$625.00	\$75.00	
108	00100640110000	Z1	0.110	\$625.00	\$68.75	
109	00100640120000	Z1	0.090	\$625.00	\$56.25	
110	00100640130000	Z1	0.070	\$625.00	\$43.75	
111	00100640140000	Z1	0.110	\$625.00	\$68.75	
112	00100640150000	Z1	1.610	\$625.00	\$1,006.25	
113	00100700030000	Z1	2.440	\$625.00	\$1,525.00	
114	00100700050000	Z1	2.850	\$625.00	\$1,781.25	
115	00100700070000	Z1	1.610	\$625.00	\$1,006.25	
116	00100700090000	Z1	1.790	\$625.00	\$1,118.75	
117	00100700220000	Z1	0.882	\$625.00	\$551.25	
118	00100700230000	Z1	2.490	\$625.00	\$1,556.25	
119	00100700240000	Z1	1.890	\$625.00	\$1,181.25	
120	00100700250000	Z1	0.935	\$625.00	\$584.38	
121	00100700260000	Z1	0.894	\$625.00	\$558.75	
122	00100700270000	Z1	0.090	\$625.00	\$56.25	
123	00100700280000	Z1	1.670	\$625.00	\$1,043.75	
124	00100700290000	Z1	6.500	\$625.00	\$4,062.50	
125	00100700360000	Z1	6.540	\$625.00	\$4,087.50	
126	00100700370000	Z1	4.620	\$625.00	\$2,887.50	
127	00100700380000	Z1	0.080	\$625.00	\$50.00	



128	00100700390000	Z1	0.090	\$625.00	\$56.25	
129	00100700450000	Z1	0.517	\$625.00	\$323.13	
130	00100700460000	Z1	0.288	\$625.00	\$180.00	
131	00100700480000	Z1	1.080	\$625.00	\$675.00	
132	00100700490000	Z1	4.520	\$625.00	\$2,825.00	
133	00100700500000	Z1	0.841	\$625.00	\$525.63	
134	00100700510000	Z1	4.770	\$625.00	\$2,981.25	
135	00100810040000	Z1	1.010	\$625.00	\$631.25	
136	00100810050000	Z1	1.030	\$625.00	\$643.75	
137	00100810060000	Z1	1.610	\$625.00	\$1,006.25	
138	00100810070000	Z1	1.800	\$625.00	\$1,125.00	
139	00100810100000	Z1	1.480	\$625.00	\$925.00	
140	00100810130000	Z1	4.170	\$625.00	\$2,606.25	
141	00100810140000	Z1	1.130	\$625.00	\$706.25	
142	00100810150000	Z1	1.000	\$625.00	\$625.00	
143	00100810160000	Z1	1.640	\$625.00	\$1,025.00	
144	00100810170000	Z1	2.550	\$625.00	\$1,593.75	
145	00100810180000	Z1	0.829	\$625.00	\$518.13	
146	00100820010000	Z1	9.000	\$625.00	\$5,625.00	
147	00100900030000	Z1	20.990	\$625.00	\$13,118.75	
148	00100900040000	Z1	2.680	\$625.00	\$1,675.00	
149	00100900050000	Z1	6.440	\$625.00	\$4,025.00	
150	00101010010000	Z1	0.030	\$625.00	\$18.75	
151	00101010020000	Z1	0.108	\$625.00	\$67.50	
152	00101010040000	Z1	2.680	\$625.00	\$1,675.00	
153	00101010050000	Z1	0.887	\$625.00	\$554.38	
154	00101010060000	Z1	0.430	\$625.00	\$268.75	
155	00101010070000	Z1	0.407	\$625.00	\$254.38	
156	00101020070000	Z1	0.151	\$625.00	\$94.38	
157	00101020080000	Z1	0.999	\$625.00	\$624.38	
158	00101020090000	Z1	0.964	\$625.00	\$602.50	
159	00101020100000	Z1	0.676	\$625.00	\$422.50	
160	00101020110000	Z1	0.931	\$625.00	\$581.88	
161	00101030010000	Z1	1.460	\$625.00	\$912.50	
162	00101030020000	Z1	0.220	\$625.00	\$137.50	
163	00101030030000	Z1	0.447	\$625.00	\$279.38	
164	00101030060000	Z1	0.597	\$625.00	\$373.13	
165	00101030080000	Z1	0.030	\$625.00	\$18.75	
166	00101030090000	Z1	0.720	\$625.00	\$450.00	
167	00101030100000	Z1	0.382	\$625.00	\$238.75	
168	00101040010000	Z1	2.760	\$625.00	\$1,725.00	
169	00101040140000	Z1	2.530	\$625.00	\$1,581.25	
170	00101040160000	Z1	3.110	\$625.00	\$1,943.75	



171	00101040170000	Z1	2.200	\$625.00	\$1,375.00	
172	00101040180000	Z1	7.350	\$625.00	\$4,593.75	
173	00101040190000	Z1	0.270	\$625.00	\$168.75	
174	00101040200000	Z1	0.458	\$625.00	\$286.25	
175	00101110010000	Z1	0.382	\$625.00	\$238.75	
176	00101110020000	Z1	0.184	\$625.00	\$115.00	
177	00101110030000	Z1	0.070	\$625.00	\$43.75	
178	00101110040000	Z1	0.167	\$625.00	\$104.38	
179	00101110050000	Z1	0.138	\$625.00	\$86.25	
180	00101110060000	Z1	0.069	\$625.00	\$43.13	
181	00101110070000	Z1	0.069	\$625.00	\$43.13	
182	00101110080000	Z1	0.115	\$625.00	\$71.88	
183	00101120290000	Z1	1.680	\$625.00	\$1,050.00	
184	00101120340000	Z1	2.560	\$625.00	\$1,600.00	
185	00101120360000	Z1	2.510	\$625.00	\$1,568.75	
186	00101120370000	Z1	1.290	\$625.00	\$806.25	
187	00101120390000	Z1	1.510	\$625.00	\$943.75	
188	00101120440000	Z1	0.587	\$625.00	\$366.88	
189	00101120450000	Z1	0.579	\$625.00	\$361.88	
190	00101120460000	Z1	0.597	\$625.00	\$373.13	
191	00101120470000	Z1	0.507	\$625.00	\$316.88	
192	00101120480000	Z1	0.446	\$625.00	\$278.75	
193	00101140030000	Z1	0.444	\$625.00	\$277.50	
194	00101140060000	Z1	0.994	\$625.00	\$621.25	
195	00101220090000	Z1	0.288	\$625.00	\$180.00	
196	00101220100000	Z1	0.624	\$625.00	\$390.00	
197	00101220120000	Z1	0.960	\$625.00	\$600.00	
198	00101220130000	Z1	3.510	\$625.00	\$2,193.75	
199	00101220140000	Z1	0.330	\$625.00	\$206.25	
200	00101230030000	Z1	1.100	\$625.00	\$687.50	
201	00101230040000	NP	0.583	\$0.00	\$0.00	α
202	00101300060000	NP	0.432	\$0.00	\$0.00	α
203	00101300070000	Z1	0.110	\$625.00	\$68.75	
204	00101300220000	NP	0.400	\$0.00	\$0.00	α
205	00101300240000	NP	0.887	\$0.00	\$0.00	α
206	00101300250000	NP	0.614	\$0.00	\$0.00	α
207	00101300260000	NP	1.780	\$0.00	\$0.00	α
208	00101410010000	Z1	0.283	\$625.00	\$176.88	
209	00101410020000	Z1	0.210	\$625.00	\$131.25	
210	00101410030000	Z1	0.379	\$625.00	\$236.88	
211	00101410070000	Z1	0.310	\$625.00	\$193.75	
212	00101410130000	Z1	0.147	\$625.00	\$91.88	
213	00101410140000	Z1	0.147	\$625.00	\$91.88	



214	00101410150000	Z1	0.147	\$625.00	\$91.88	
215	00101410160000	Z1	0.147	\$625.00	\$91.88	
216	00101410170000	Z1	0.147	\$625.00	\$91.88	
217	00101410210000	Z1	0.309	\$625.00	\$193.13	
218	00101410220000	Z1	0.360	\$625.00	\$225.00	
219	00101410230000	Z1	0.470	\$625.00	\$293.75	
220	00101410240000	Z1	0.772	\$625.00	\$482.50	
221	00101410250000	Z1	0.463	\$625.00	\$289.38	
222	00101420010000	Z1	0.223	\$625.00	\$139.38	
223	00101420020000	Z1	0.210	\$625.00	\$131.25	
224	00101420030000	Z1	0.072	\$625.00	\$45.00	
225	00101420040000	Z1	0.226	\$625.00	\$141.25	
226	00101420050000	Z1	0.337	\$625.00	\$210.63	
227	00101420080000	Z1	0.154	\$625.00	\$96.25	
228	00101420090000	Z1	0.154	\$625.00	\$96.25	
229	00101420100000	Z1	0.220	\$625.00	\$137.50	
230	00101420110000	Z1	0.073	\$625.00	\$45.63	
231	00101420120000	Z1	0.294	\$625.00	\$183.75	
232	00101420130000	Z1	0.588	\$625.00	\$367.50	
233	00101420140000	Z1	0.309	\$625.00	\$193.13	
234	00101420180000	Z1	0.360	\$625.00	\$225.00	
235	00101420190000	Z1	0.309	\$625.00	\$193.13	
236	00101420200000	Z1	0.154	\$625.00	\$96.25	
237	00101420210000	Z1	0.275	\$625.00	\$171.88	
238	00101420220000	Z1	0.189	\$625.00	\$118.13	
246	00101440030000	Z1	0.130	\$625.00	\$81.25	
247	00101440040000	Z1	0.130	\$625.00	\$81.25	
248	00101440050000	Z1	0.140	\$625.00	\$87.50	
268	00101440320000	Z1	0.964	\$625.00	\$602.50	
269	00101440330000	Z1	0.413	\$625.00	\$258.13	
270	00101450120000	Z1	0.110	\$625.00	\$68.75	
271	00101450130000	Z1	0.331	\$625.00	\$206.88	
272	00101450220000	Z1	1.310	\$625.00	\$818.75	
273	00101450230000	Z1	0.689	\$625.00	\$430.63	
274	00101450240000	Z1	0.207	\$625.00	\$129.38	
275	00101450260000	Z1	1.430	\$625.00	\$893.75	
276	00101510010000	Z1	0.094	\$625.00	\$58.75	
277	00101510020000	Z1	0.339	\$625.00	\$211.88	
278	00101510050000	Z1	3.860	\$625.00	\$2,412.50	
279	00101520010000	Z1	0.138	\$625.00	\$86.25	
280	00101520020000	Z1	0.138	\$625.00	\$86.25	
281	00101520030000	Z1	0.138	\$625.00	\$86.25	
282	00101520040000	Z1	0.138	\$625.00	\$86.25	



283	00101520050000	Z1	0.275	\$625.00	\$171.88	
284	00101520060000	Z1	0.138	\$625.00	\$86.25	
285	00101520070000	Z1	0.138	\$625.00	\$86.25	
286	00101520110000	Z1	0.220	\$625.00	\$137.50	
287	00101520120000	Z1	0.110	\$625.00	\$68.75	
288	00101520130000	Z1	0.110	\$625.00	\$68.75	
289	00101520140000	Z1	0.110	\$625.00	\$68.75	
290	00101520150000	Z1	0.661	\$625.00	\$413.13	
291	00101520170000	Z1	0.882	\$625.00	\$551.25	
292	00101520180000	Z1	0.404	\$625.00	\$252.50	
293	00101520190000	Z1	0.184	\$625.00	\$115.00	
294	00101520210000	Z1	0.386	\$625.00	\$241.25	
295	00101520220000	Z1	0.667	\$625.00	\$416.88	
296	00101530010000	Z1	0.588	\$625.00	\$367.50	
297	00101530020000	Z1	0.290	\$625.00	\$181.25	
298	00101530080000	Z1	0.523	\$625.00	\$326.88	
299	00101530090000	Z1	0.734	\$625.00	\$458.75	
300	00101530110000	Z1	0.845	\$625.00	\$528.13	
301	00101600050000	Z2	0.755	\$150.00	\$113.25	
302	00101600060000	Z2	4.600	\$150.00	\$690.00	
303	00101600080000	Z2	0.735	\$150.00	\$110.25	
304	00101600090000	Z2	1.010	\$150.00	\$151.50	
305	00101600100000	Z2	2.880	\$150.00	\$432.00	
306	00101600110000	Z2	15.550	\$150.00	\$2,332.50	
307	00101600130000	Z2	12.480	\$150.00	\$1,872.00	
308	00101600180000	Z2	1.540	\$150.00	\$231.00	
309	00101600210000	Z2	5.630	\$150.00	\$844.50	
310	00101600220000	Z2	0.764	\$150.00	\$114.60	
311	00101600270000	Z1	0.556	\$625.00	\$347.50	
312	00101600290000	Z1	5.270	\$625.00	\$3,293.75	
313	00101600340000	Z2	10.290	\$150.00	\$1,543.50	
314	00101600370000	Z2	0.317	\$150.00	\$47.55	
315	00101600380000	Z2	1.160	\$150.00	\$174.00	
316	00101600390000	Z2	12.260	\$150.00	\$1,839.00	
317	00101600410000	Z1	7.050	\$625.00	\$4,406.25	
318	00101600440000	Z2	2.060	\$150.00	\$309.00	
319	00101600450000	Z2	2.270	\$150.00	\$340.50	
320	00101600460000	Z2	0.207	\$150.00	\$31.05	
321	00101600470000	Z1	4.880	\$625.00	\$3,050.00	
322	00101600480000	Z1	1.570	\$625.00	\$981.25	
323	00101600490000	Z1	0.971	\$625.00	\$606.88	
324	00101600500000	Z1	3.890	\$625.00	\$2,431.25	
325	00101810010000	Z1	4.820	\$625.00	\$3,012.50	



326	00101810020000	Z1	6.200	\$625.00	\$3,875.00	
327	00101810030000	Z1	1.220	\$625.00	\$762.50	
328	00101810040000	Z1	4.900	\$625.00	\$3,062.50	
329	00101810070000	Z1	0.420	\$625.00	\$262.50	
330	00101810090000	Z1	3.880	\$625.00	\$2,425.00	
331	00101810100000	Z1	1.340	\$625.00	\$837.50	
332	00101810140000	Z1	0.631	\$625.00	\$394.38	
333	00101810150000	Z1	0.556	\$625.00	\$347.50	
334	00101810160000	Z1	1.140	\$625.00	\$712.50	
335	00101810170000	Z1	1.930	\$625.00	\$1,206.25	
336	00101810190000	Z1	0.515	\$625.00	\$321.88	
337	00101810200000	Z1	1.020	\$625.00	\$637.50	
338	00101810210000	Z1	1.110	\$625.00	\$693.75	
339	00101810220000	Z1	0.771	\$625.00	\$481.88	
340	00101810240000	Z1	1.170	\$625.00	\$731.25	
341	00101810250000	Z1	1.900	\$625.00	\$1,187.50	
342	00101810260000	Z1	0.127	\$625.00	\$79.38	
343	00101810270000	Z1	0.156	\$625.00	\$97.50	
344	00101810280000	Z1	1.510	\$625.00	\$943.75	
345	00101810290000	Z1	0.277	\$625.00	\$173.13	
346	00101810300000	Z1	0.277	\$625.00	\$173.13	
347	00101810310000	NP	0.277	\$0.00	\$0.00	a
348	00101810320000	Z1	0.466	\$625.00	\$291.25	
349	00101810330000	Z1	0.465	\$625.00	\$290.63	
350	00101810340000	Z1	0.287	\$625.00	\$179.38	
351	00101810350000	Z1	0.301	\$625.00	\$188.13	
352	00101810360000	Z1	5.060	\$625.00	\$3,162.50	
353	00101810370000	Z1	0.081	\$625.00	\$50.63	
354	00101810380000	Z1	0.076	\$625.00	\$47.50	
355	00101810390000	Z1	0.984	\$625.00	\$615.00	
356	00101820010000	Z1	0.580	\$625.00	\$362.50	
357	00101820040000	Z1	0.369	\$625.00	\$230.63	
358	00101820050000	Z1	2.100	\$625.00	\$1,312.50	
359	00101820100000	Z1	1.320	\$625.00	\$825.00	
360	00101820150000	Z1	4.340	\$625.00	\$2,712.50	
361	00101820190000	Z1	1.860	\$625.00	\$1,162.50	
362	00101820240000	Z1	3.560	\$625.00	\$2,225.00	
363	00101820250000	Z1	1.310	\$625.00	\$818.75	
364	00101900040000	Z1	1.800	\$625.00	\$1,125.00	
365	00101900050000	Z1	0.080	\$625.00	\$50.00	
366	00101900060000	Z1	1.980	\$625.00	\$1,237.50	
367	00101900070000	Z1	0.360	\$625.00	\$225.00	
368	00101900080000	Z1	0.225	\$625.00	\$140.63	



369	00101900090000	Z1	1.620	\$625.00	\$1,012.50	
370	00101900100000	Z1	0.920	\$625.00	\$575.00	
371	00101900110000	Z1	0.710	\$625.00	\$443.75	
372	00101900120000	Z1	0.140	\$625.00	\$87.50	
373	00101900130000	Z1	0.280	\$625.00	\$175.00	
374	00101900150000	Z1	0.610	\$625.00	\$381.25	
375	00101900160000	Z1	0.540	\$625.00	\$337.50	
376	00101900170000	Z1	0.350	\$625.00	\$218.75	
377	00102000100000	Z1	4.860	\$625.00	\$3,037.50	
378	00102000110000	Z1	6.300	\$625.00	\$3,937.50	
379	00102000180000	Z1	3.680	\$625.00	\$2,300.00	
380	00102000190000	Z1	3.340	\$625.00	\$2,087.50	
381	00102000230000	Z1	1.820	\$625.00	\$1,137.50	
382	00102000250000	Z1	5.570	\$625.00	\$3,481.25	
383	00102000290000	Z1	1.770	\$625.00	\$1,106.25	
384	00102000300000	Z1	1.400	\$625.00	\$875.00	
385	00102000310000	Z1	1.430	\$625.00	\$893.75	
386	00102000320000	Z1	2.720	\$625.00	\$1,700.00	
387	00102000350000	Z1	2.140	\$625.00	\$1,337.50	
388	00102000360000	Z1	0.457	\$625.00	\$285.63	
389	00102000370000	Z1	3.190	\$625.00	\$1,993.75	
390	00102000390000	Z1	0.656	\$625.00	\$410.00	
391	00102000400000	Z1	1.230	\$625.00	\$768.75	
392	00102100040000	Z1	0.918	\$625.00	\$573.75	
393	00102100050000	Z1	1.480	\$625.00	\$925.00	
394	00102100060000	Z1	0.367	\$625.00	\$229.38	
395	00102100070000	Z1	2.120	\$625.00	\$1,325.00	
396	00102100100000	Z1	17.370	\$625.00	\$10,856.25	
397	00102100120000	Z1	1.270	\$625.00	\$793.75	
398	00102100180000	Z1	1.370	\$625.00	\$856.25	
399	00102100240000	Z1	0.606	\$625.00	\$378.75	
400	00102100350000	Z1	4.950	\$625.00	\$3,093.75	
401	00102100370000	Z1	0.199	\$625.00	\$124.38	
402	00102100380000	Z1	40.580	\$625.00	\$25,362.50	
403	00102100410000	Z1	0.193	\$625.00	\$120.63	
404	00102100450000	Z1	2.500	\$625.00	\$1,562.50	
405	00102100460000	Z1	1.440	\$625.00	\$900.00	
406	00102100470000	Z1	1.690	\$625.00	\$1,056.25	
407	00102100480000	Z1	0.360	\$625.00	\$225.00	
408	00102100490000	Z1	0.320	\$625.00	\$200.00	
409	00102100500000	Z1	7.170	\$625.00	\$4,481.25	
410	00102100510000	Z1	1.820	\$625.00	\$1,137.50	
411	00102100520000	Z1	0.333	\$625.00	\$208.13	



412	00102100530000	Z1	2.820	\$625.00	\$1,762.50	
413	00200100060000	Z1	10.260	\$625.00	\$6,412.50	
414	00200100230000	Z1	4.120	\$625.00	\$2,575.00	
415	00200200090000	Z1	0.616	\$625.00	\$385.00	
416	00200200100000	NP	0.559	\$0.00	\$0.00	σ
418	00200200150000	Z1	0.942	\$625.00	\$588.75	
419	00200200160000	Z1	2.900	\$625.00	\$1,812.50	
420	00200310010000	Z1	1.260	\$625.00	\$787.50	
421	00200310020000	Z1	6.620	\$625.00	\$4,137.50	
422	00200410210000	Z1	0.156	\$625.00	\$97.50	
423	00200410220000	Z1	0.156	\$625.00	\$97.50	
424	00200410230000	Z1	0.156	\$625.00	\$97.50	
425	00200410410000	Z1	0.073	\$625.00	\$45.63	
426	00200410420000	Z1	0.073	\$625.00	\$45.63	
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441	00200410830000	Z1	4.970	\$625.00	\$3,106.25	
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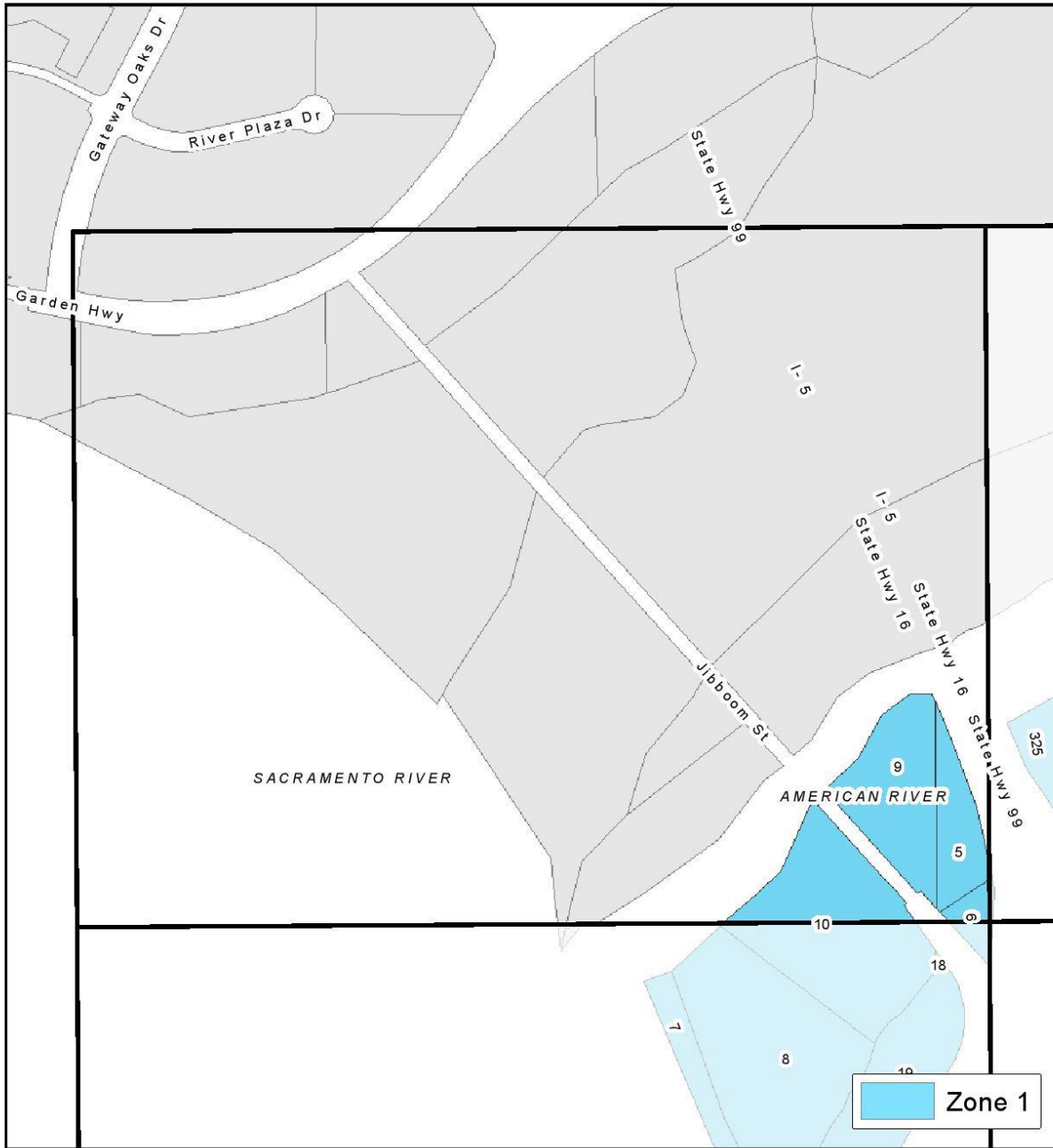
¹ Assessed parcel size was determined by others.

² The following exemptions apply to the assessment formula:

- a. Tax-exempt, private parcels and residential parcels will not be assessed.



APPENDIX III – BOUNDARY MAP

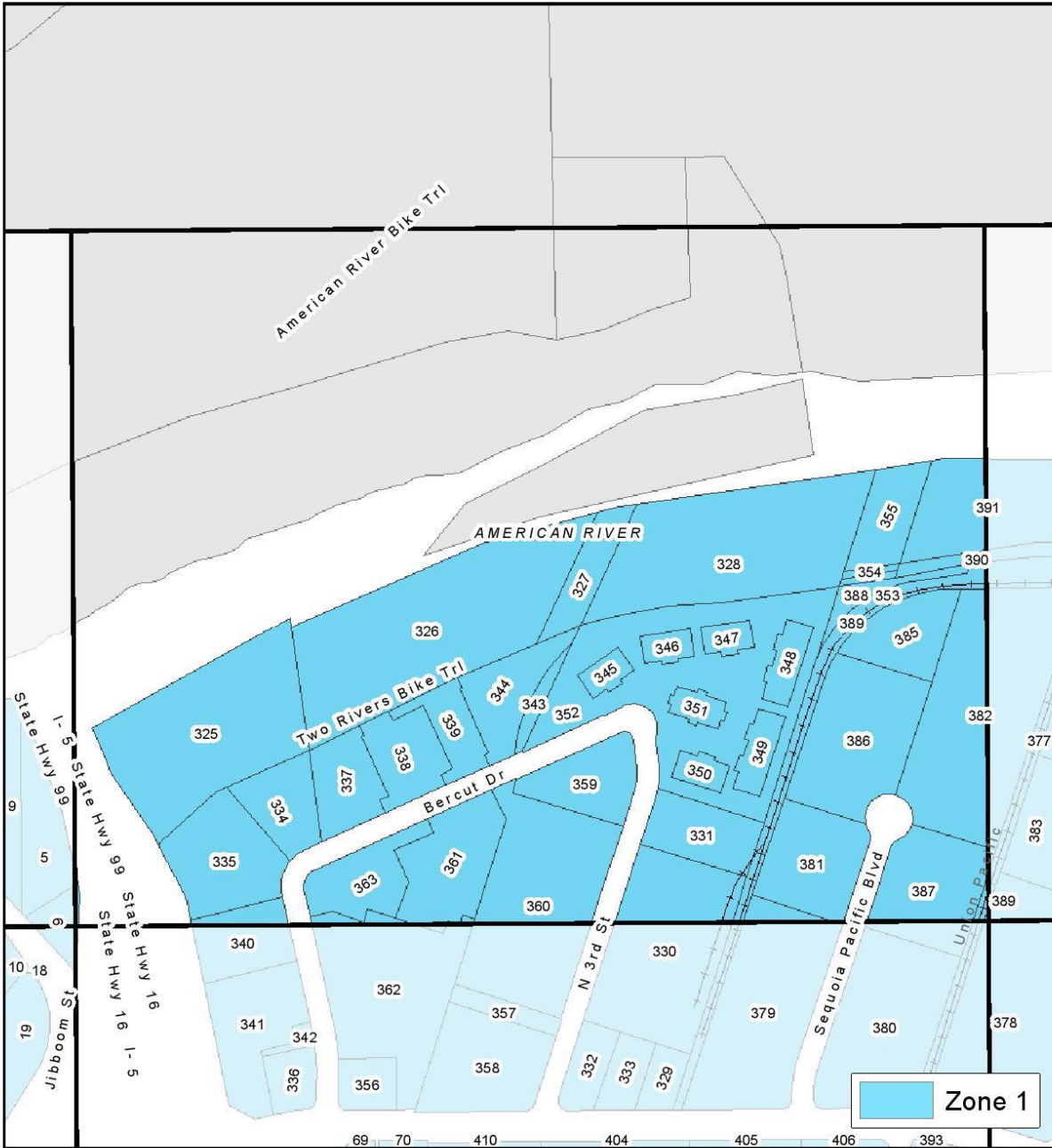


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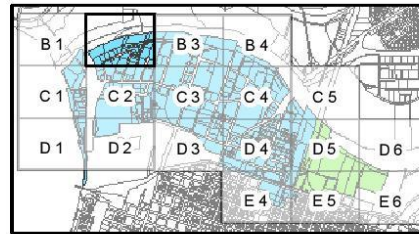


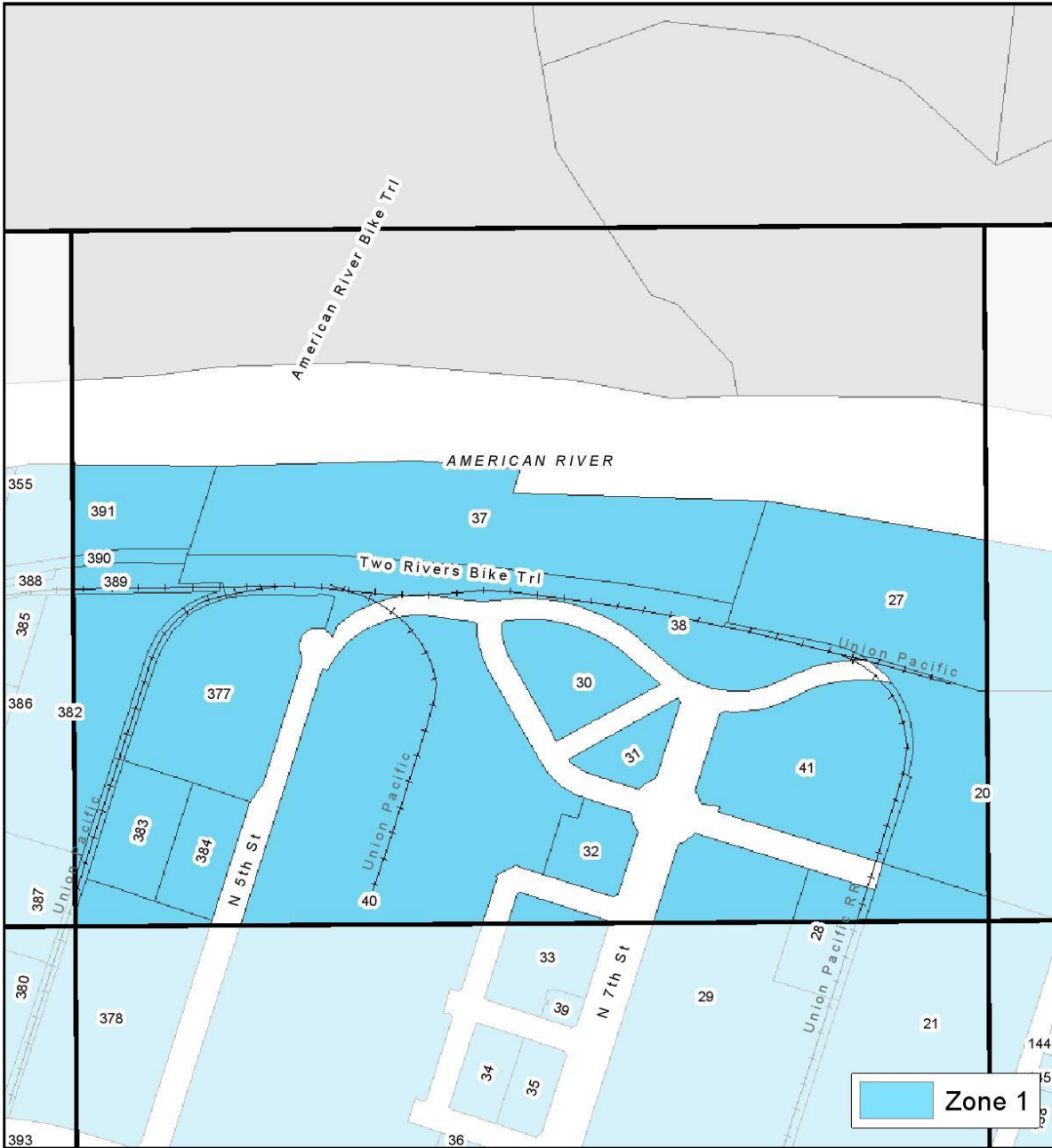


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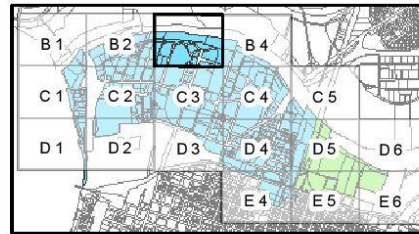


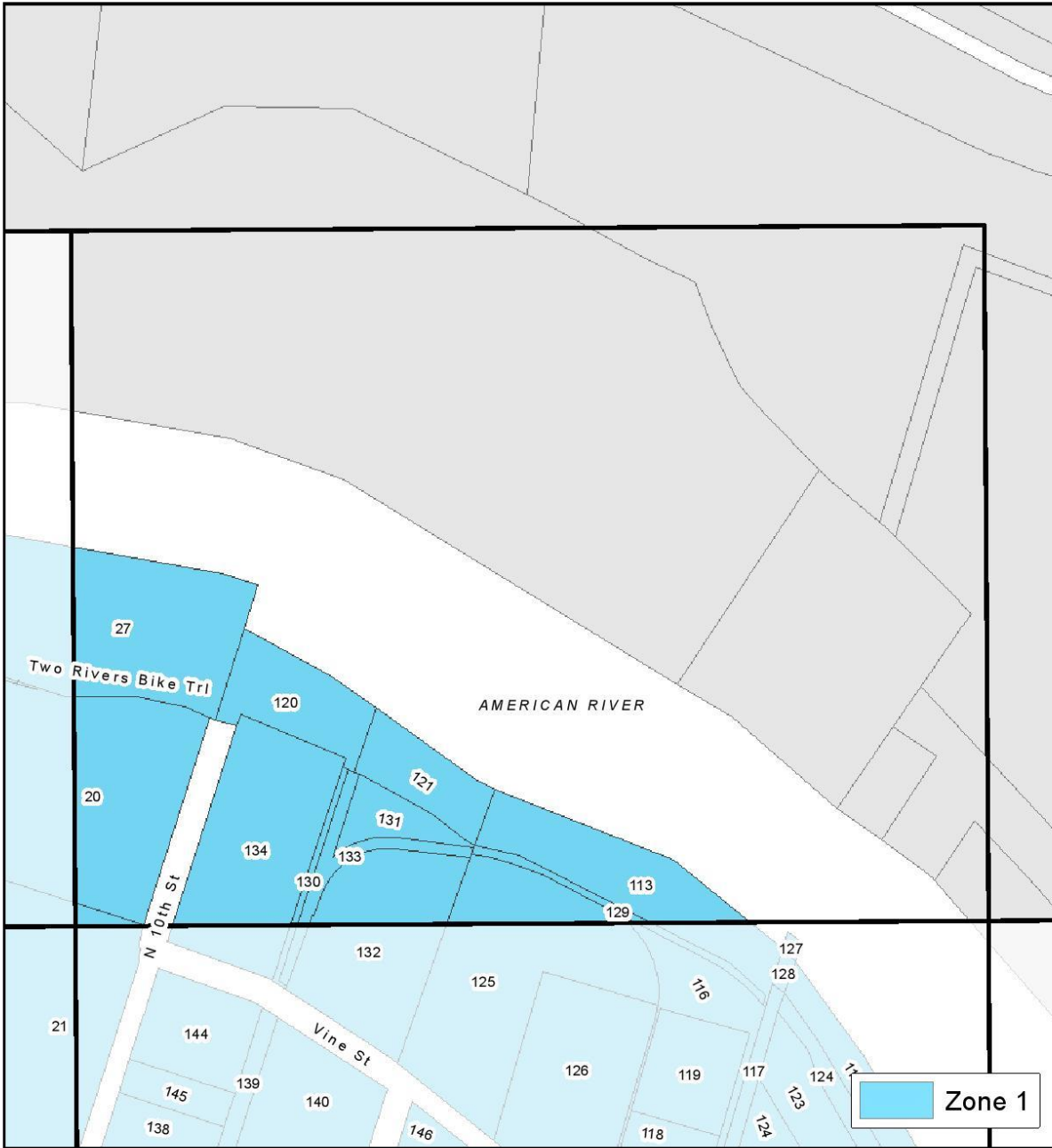


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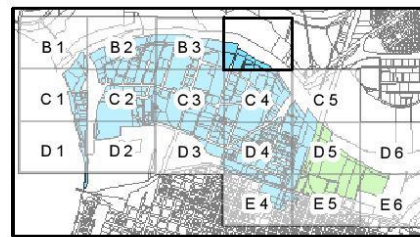


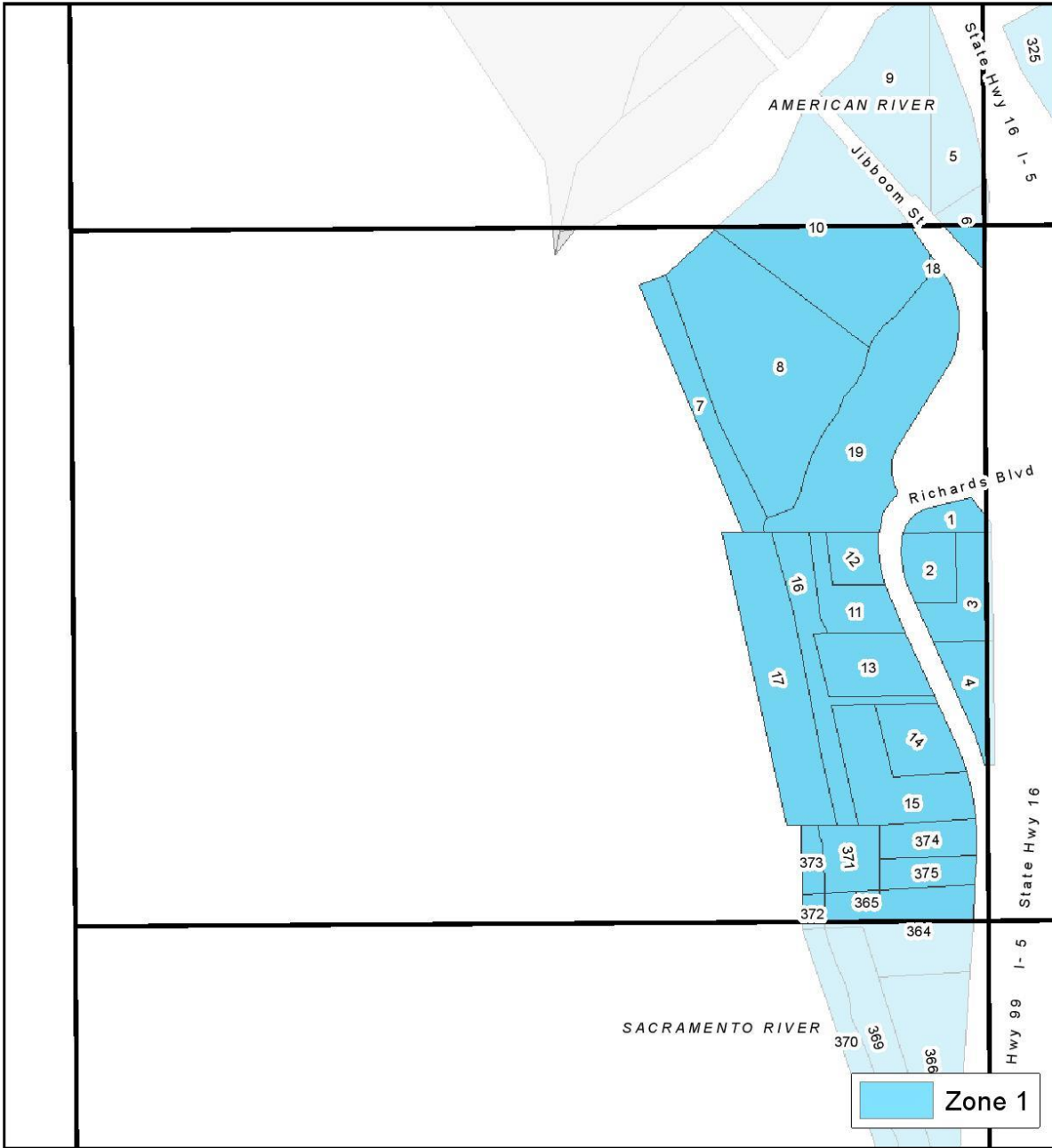


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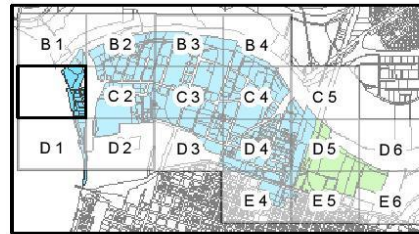


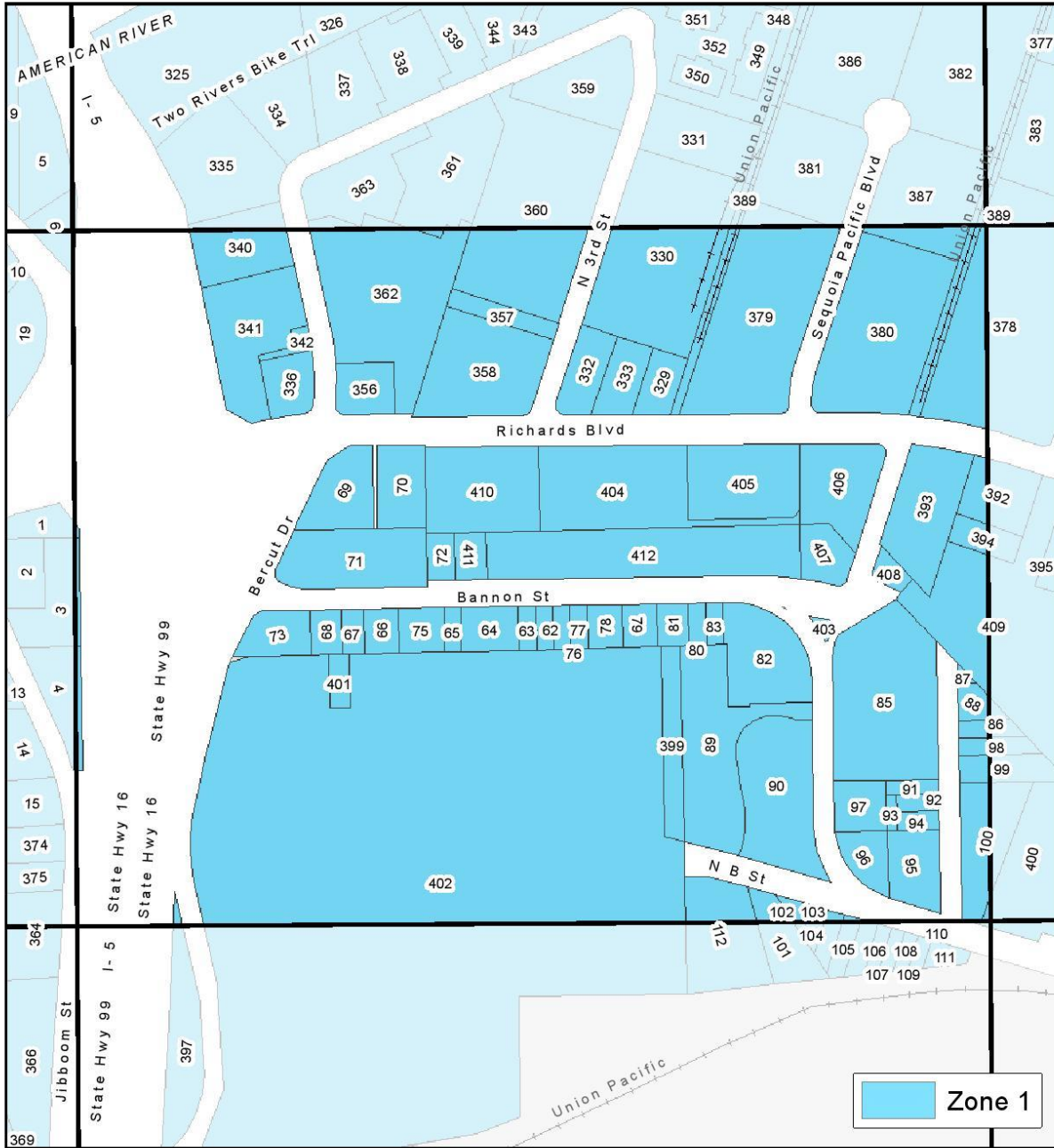


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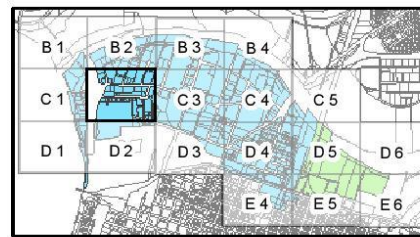


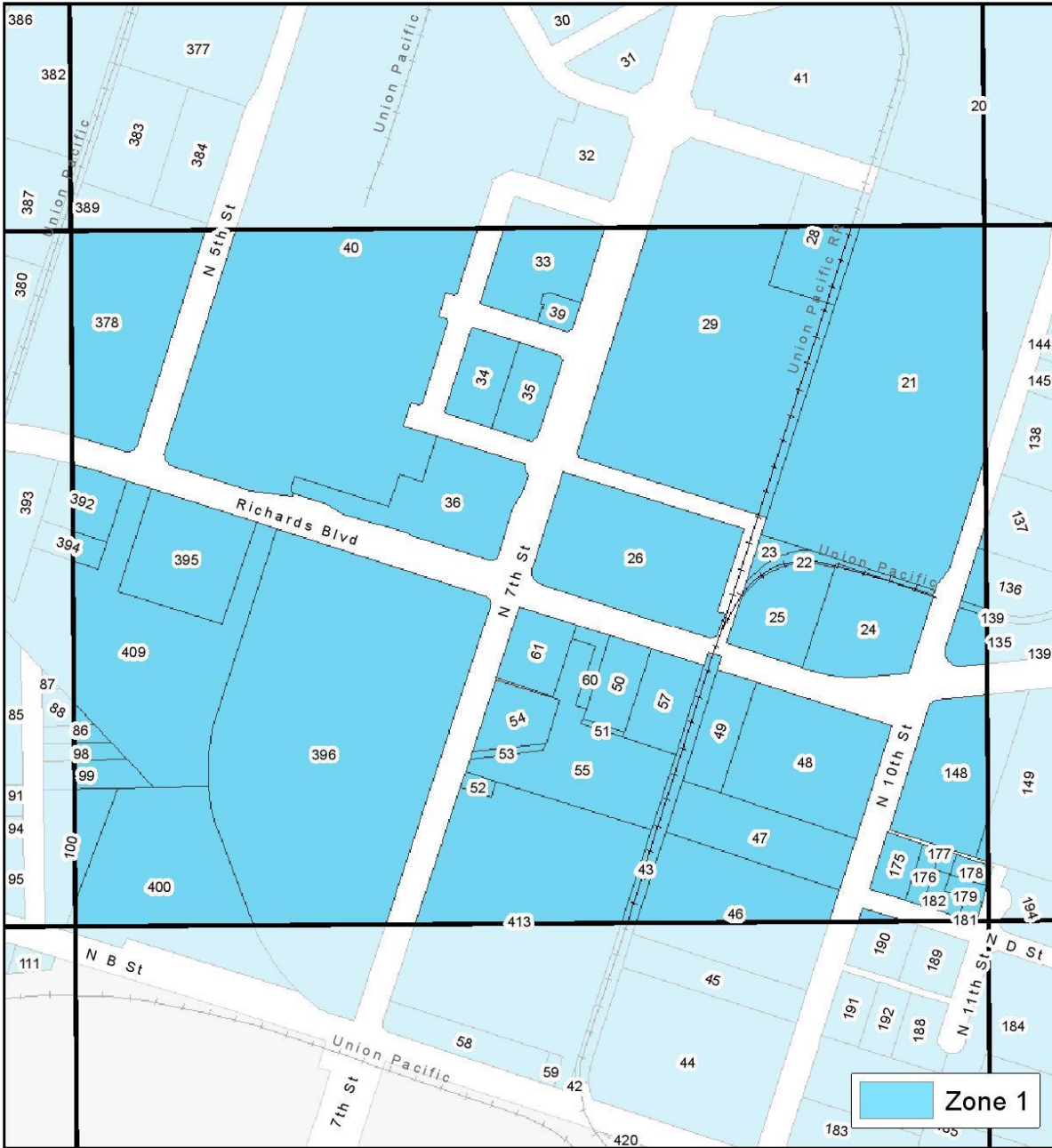


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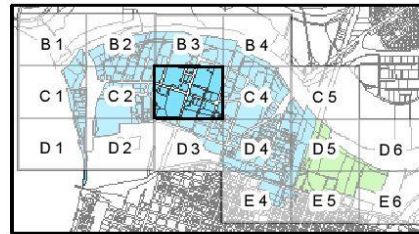


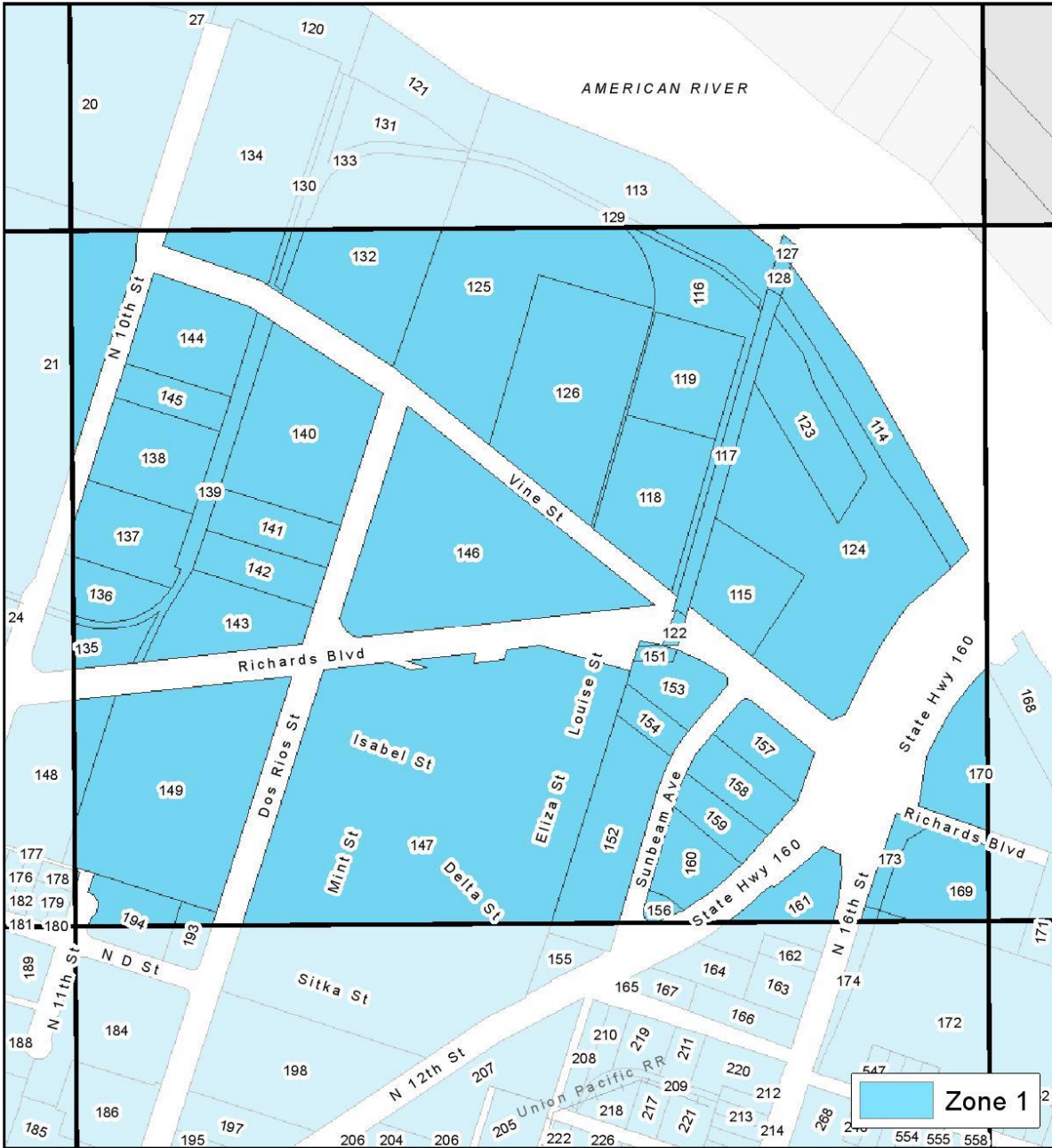


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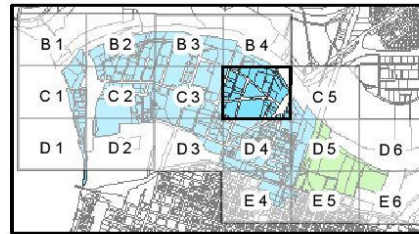


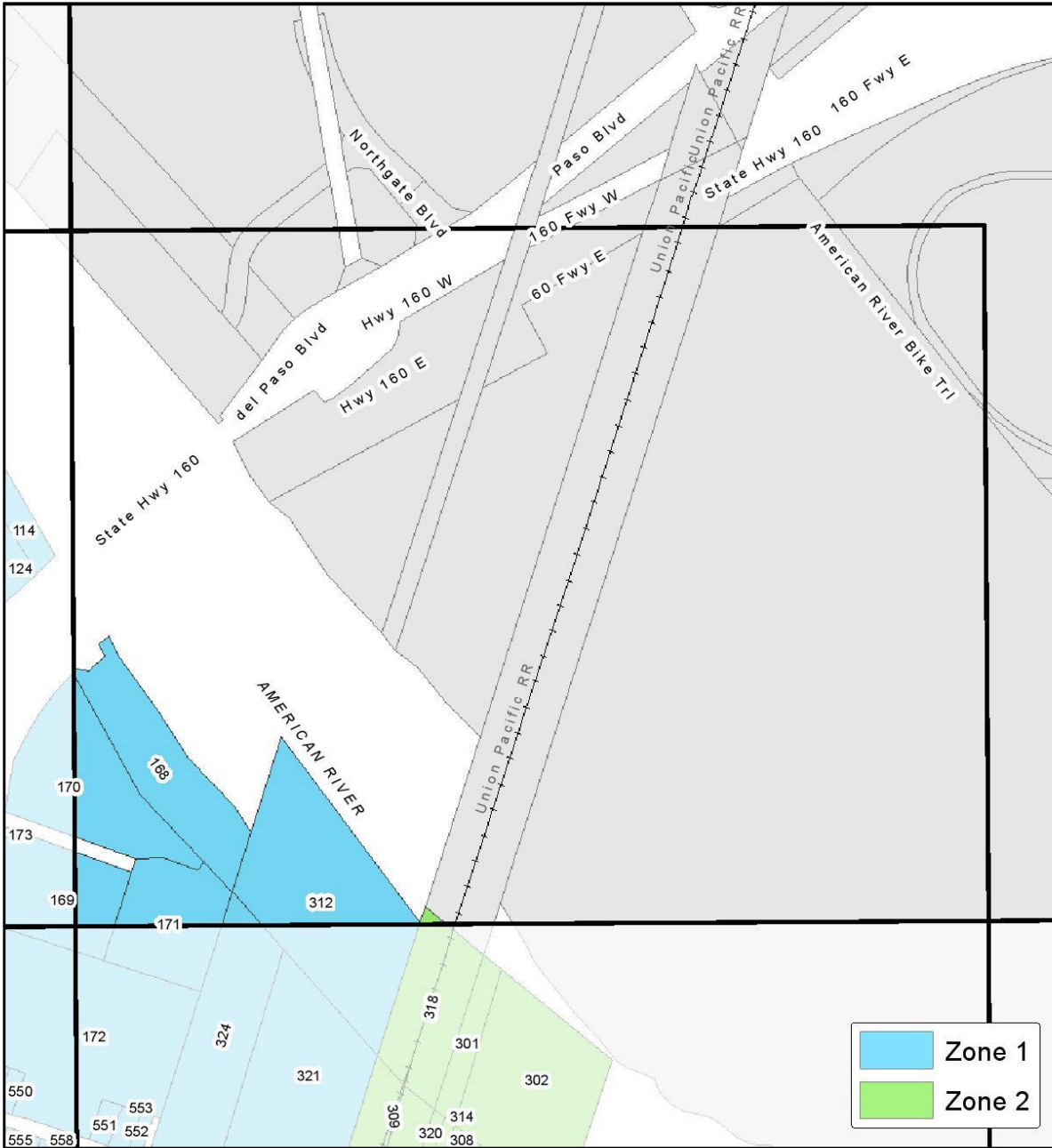


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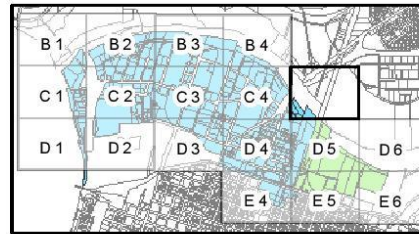


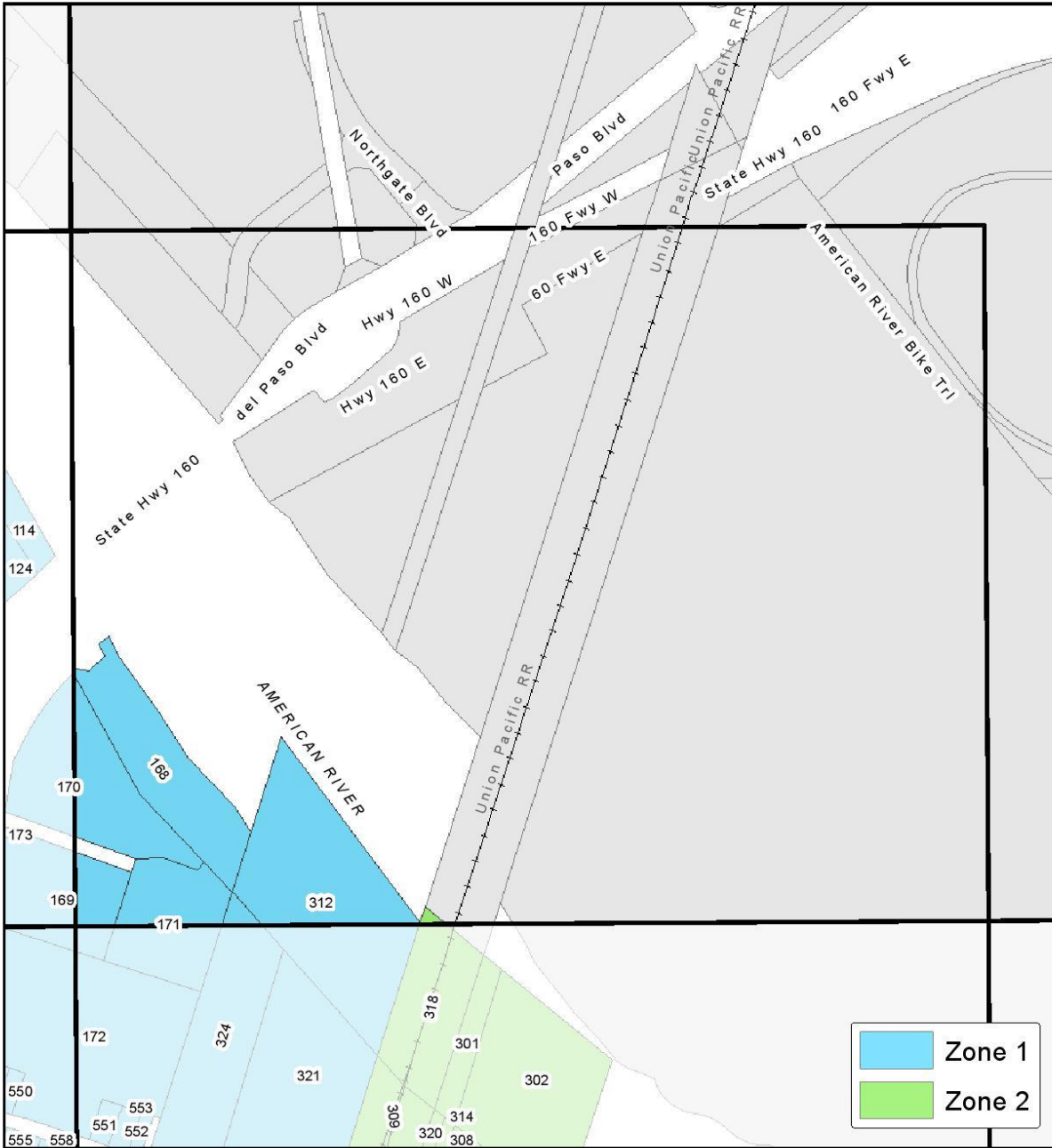


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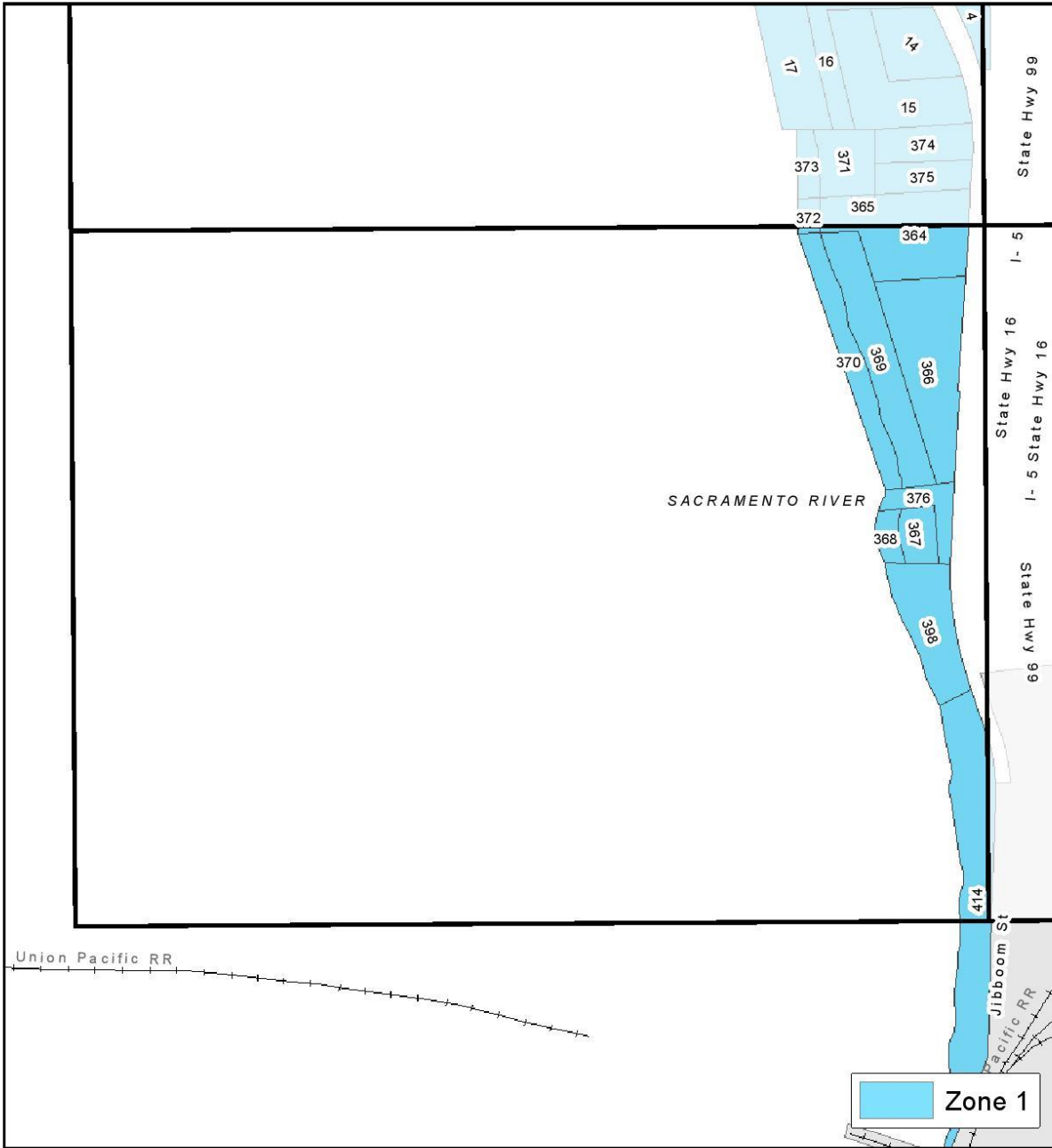


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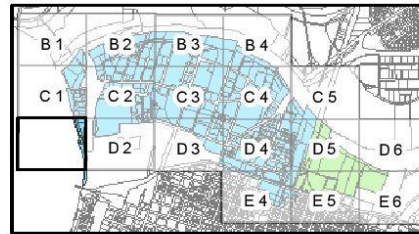


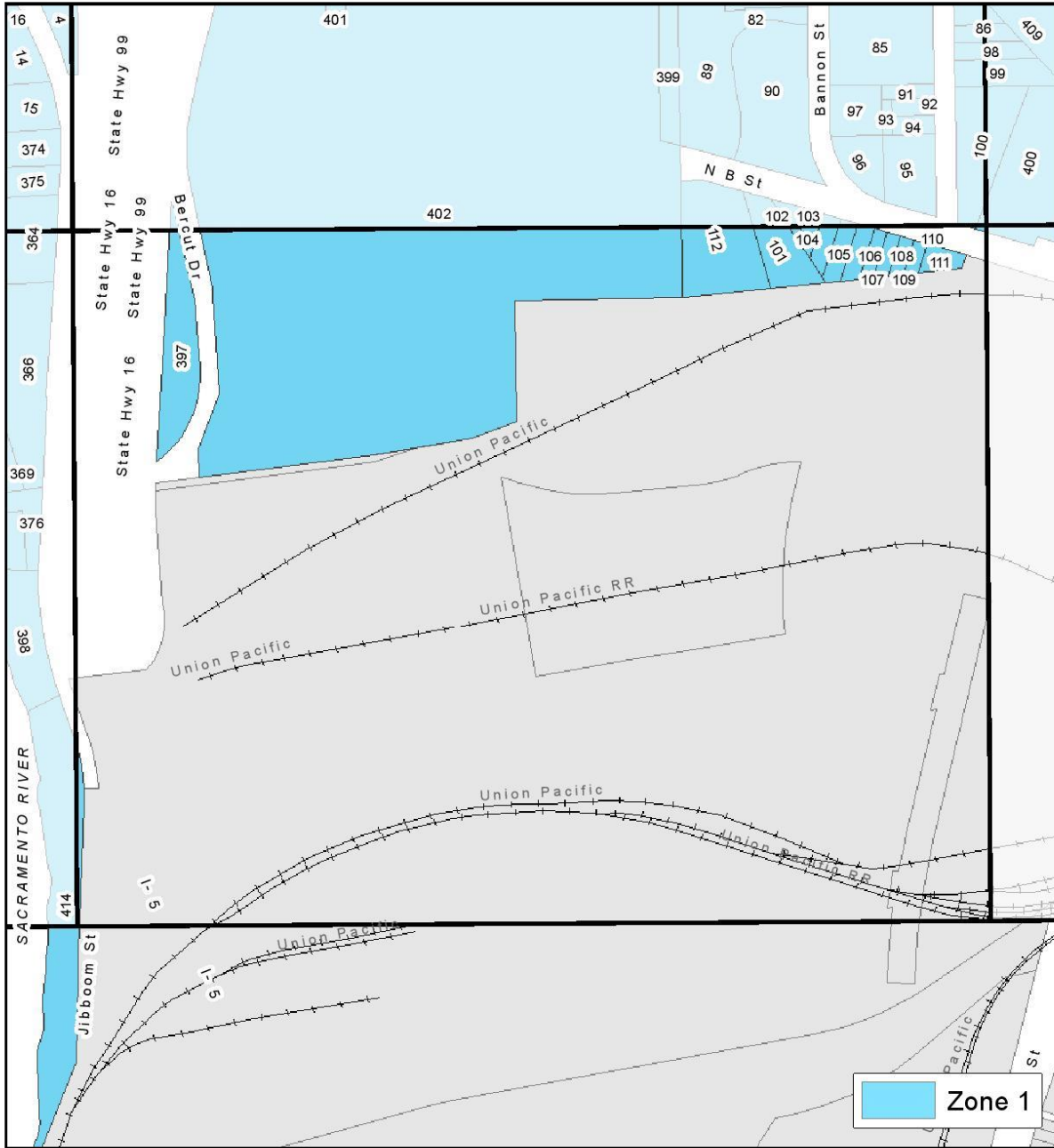


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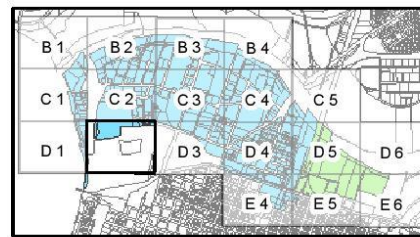


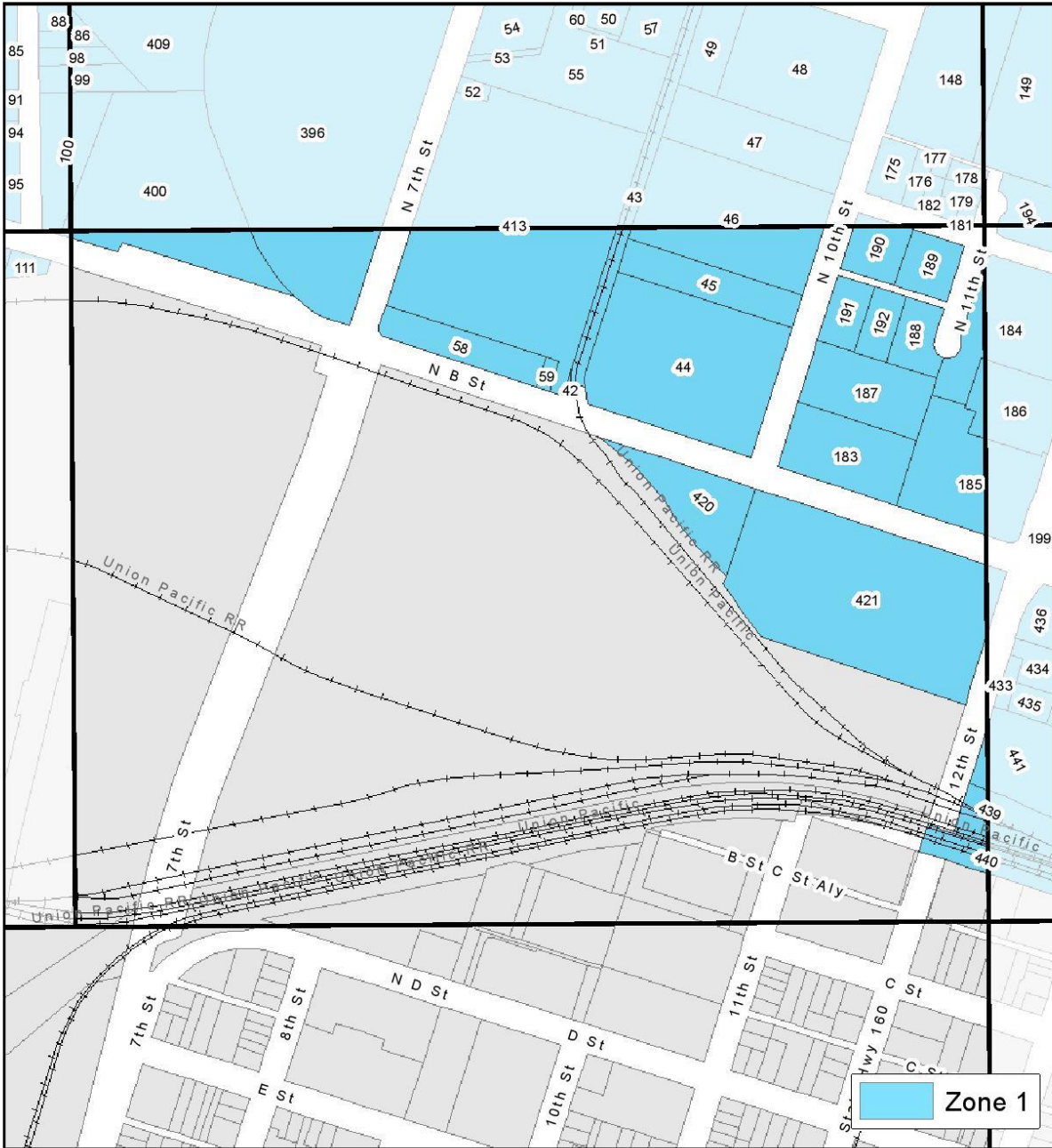


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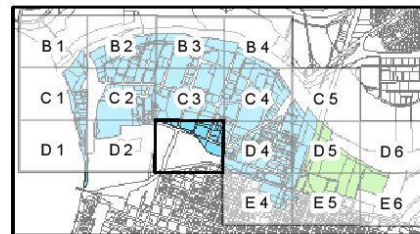


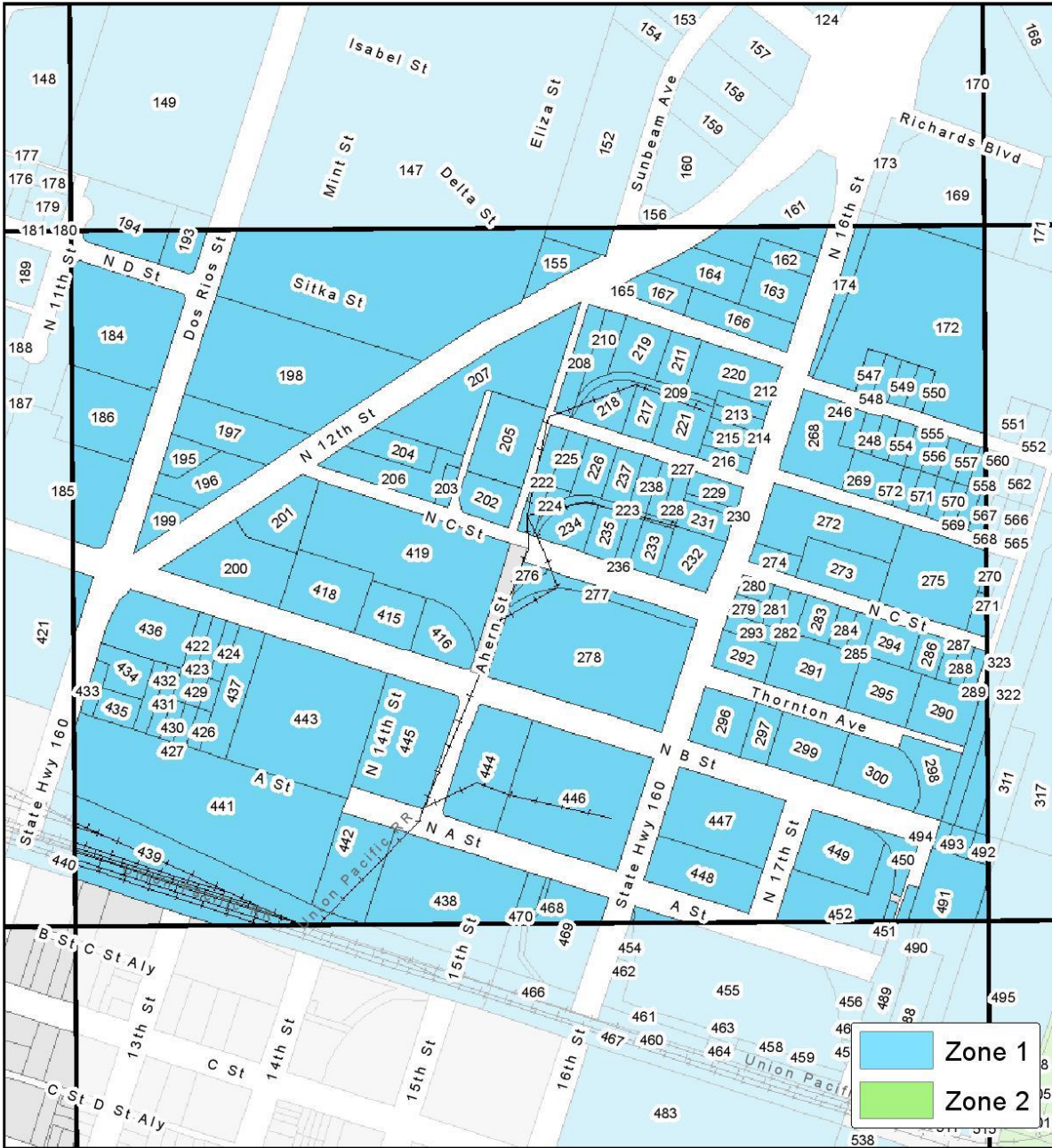


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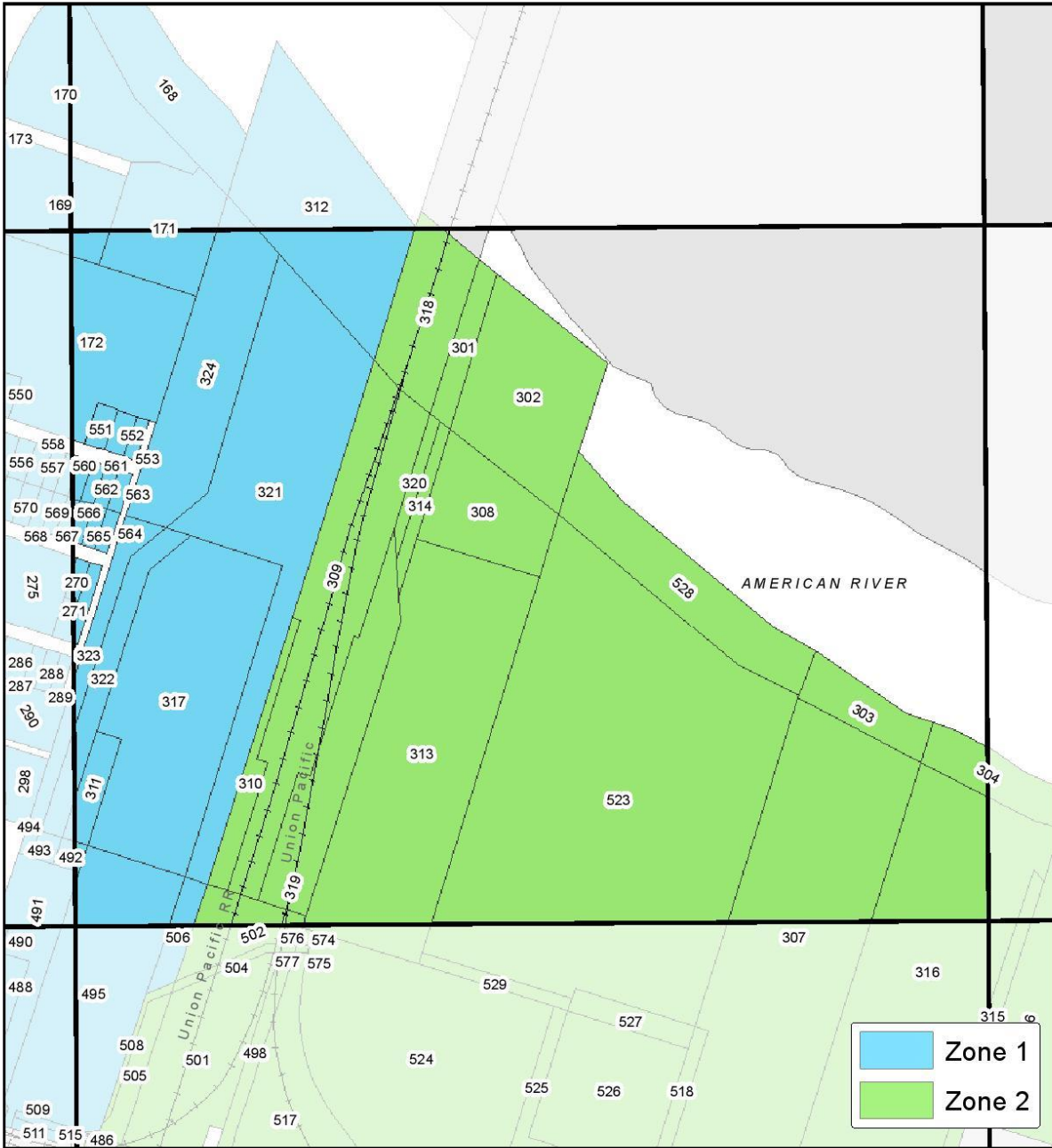




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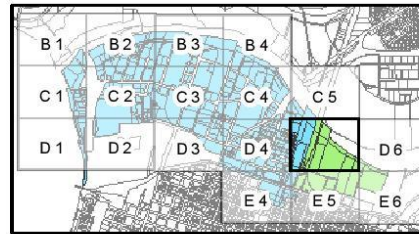


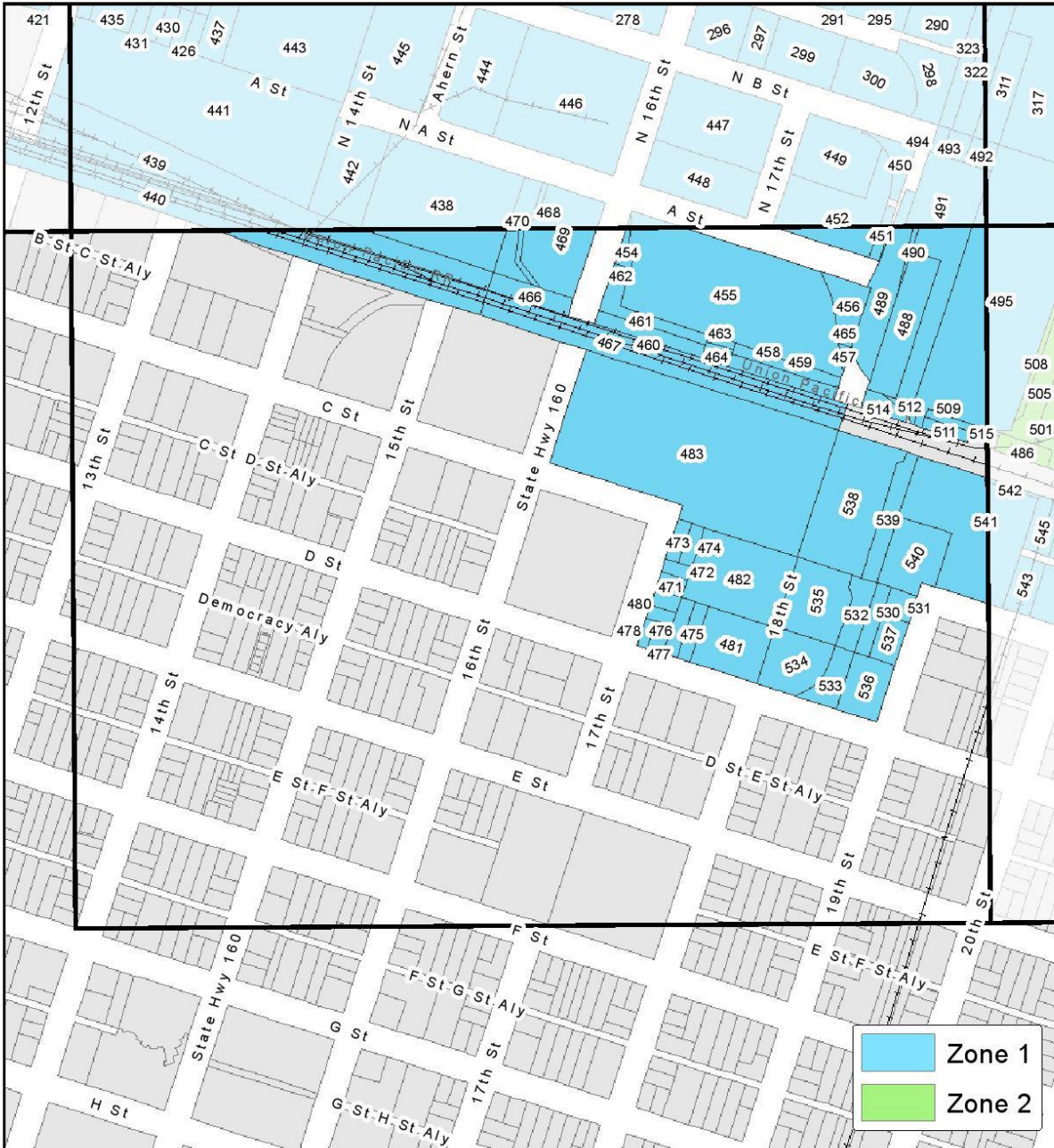


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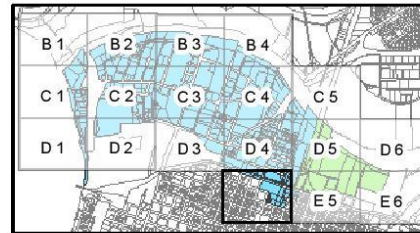
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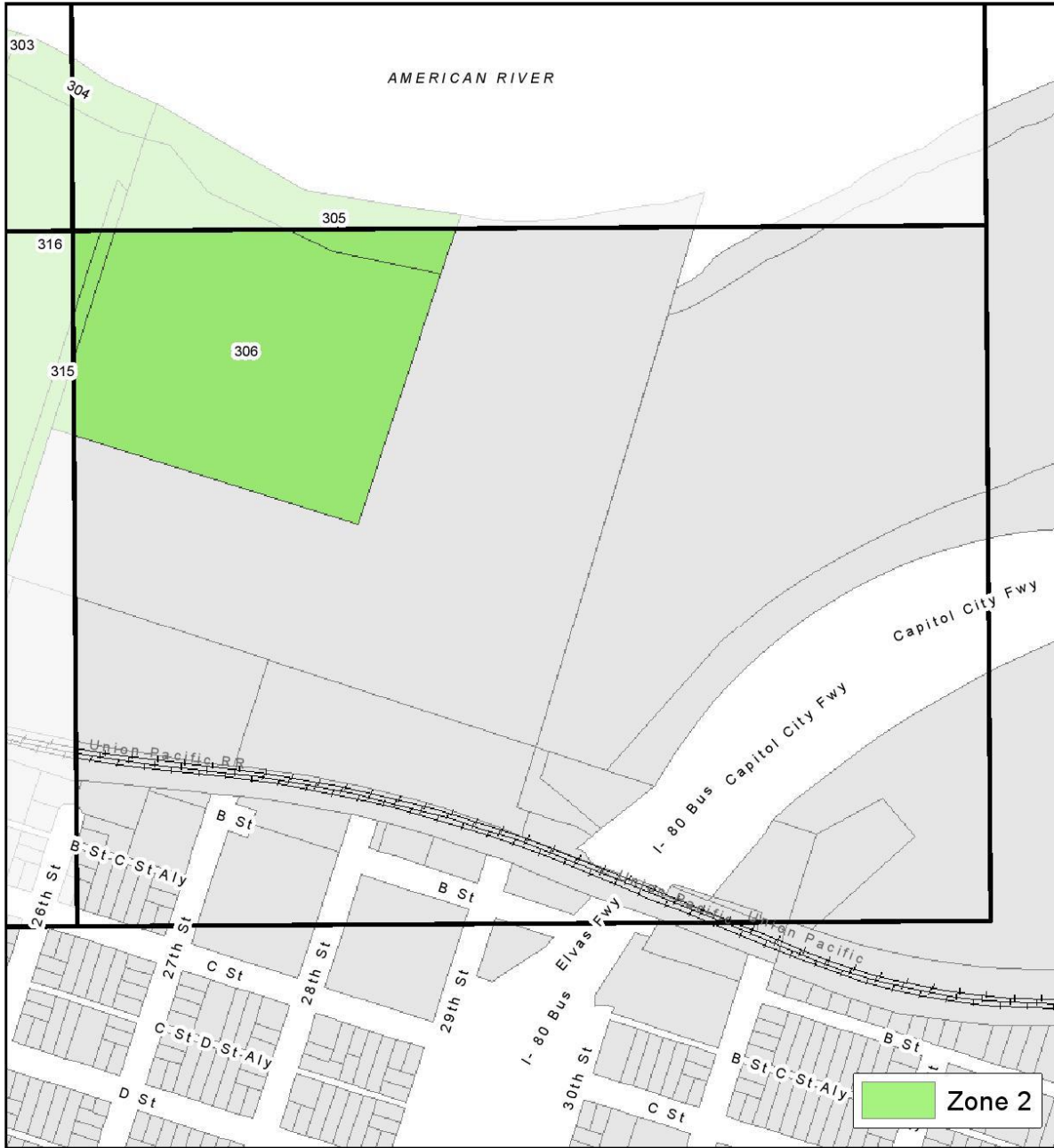




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