

**PETITION TO THE CITY OF FRESNO  
TO RENEW THE DOWNTOWN FRESNO PROPERTY AND  
BUSINESS IMPROVEMENT DISTRICT**

We petition you to initiate special assessment proceedings to renew a Property and Business Improvement District in accordance with the Property and Business Improvement District Law of 1994, Streets and Highways Code section 36600 et seq., for the purpose of providing improvements and services described in the Management District Plan summary attached hereto as Exhibit A.

<b>Assessor Parcel Number(s)</b>	<b>Owner of Record</b>	<b>Site Address</b>	<b>Assessment</b>
46609401	FRESNO COUNTY OF	2420 MARIPOSA ST	\$3,152.63
46611515	FRESNO COUNTY EMPLOYEES CREDIT UNION	1316 L ST	\$487.01
46611613	FRESNO COUNTY OF	1225 M ST	\$8,394.43
46611614	FRESNO COUNTY OF		\$237.82
46615202	COUNTY OF FRESNO	1223 L ST	\$736.16
46615203	COUNTY OF FRESNO	2135 FRESNO ST	\$1,636.43
46615211	FRESNO COUNTY EMPLOYEES CREDIT UNION	1250 VAN NESS AVE	\$4,137.63
46616001	FRESNO COUNTY OF	1100 VAN NESS AVE	\$16,657.21
46621103	FRESNO COUNTY OF	1227 FULTON ST	\$10,983.22
46621104	FRESNO COUNTY OF	1211 FULTON ST	\$1,733.47
46621113	FRESNO COUNTY OF		\$545.17
46621119	FRESNO COUNTY OF		\$54.08
46821410	FRESNO COUNTY OF	2200 TULARE ST	\$6,576.75
46821449U	SBE 243-10-9-1... County of Fresno		\$12.04
46825209	FRESNO COUNTY OF	844 VAN NESS AVE	\$1,928.77
<b>Total Assessment:</b>			<b>\$57,272.81</b>

The undersigned swears under penalty or perjury that the undersigned is the record owner of the parcel(s) identified above or is the authorized representative of the record owner.

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OWNER OR REPRESENTATIVE NAME (PRINTED)

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TITLE

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OWNER OR REPRESENTATIVE SIGNATURE

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DATE

**Exhibit A**  
**Management District Plan Summary**

**Location:** The Downtown Fresno Property and Business Improvement District (DFPBID) includes parcels in the portion of Downtown Fresno shown on the map below.

**Purpose:** The purpose of the DFPBID is to provide activities and improvements which constitute and convey a special benefit to assessed parcels. The DFPBID will provide Economic Enhancements, Clean & Safe Initiatives, Fulton Zone Activation, and related Management and Administration directly and only to assessed parcels within its boundaries.

**Budget:** The DFPBID annual assessment budget for the initial year of its ten (10) year operation is anticipated to be \$826,760.83. The annual budget may be subject to an increase in assessment rates of no more than three percent (3%) per year. The assessment funds will be supplemented by non-assessment funds (such as grants and event income), so that the total budget for the initial year is estimated at \$863,166.73.

**Cost:** The annual cost to the parcel owner varies based on four factors: parcel type, benefit zone, parcel size, and building size. Parking refers to any parking garage or parking garage contained within or underneath of a building. The initial annual assessment rates are shown below. Assessment rates may be subject to an increase of no more than three percent (3%) per year as shown in Appendix 1 of the Management District Plan (Plan).

Parcel Type	Zone 1		Zone 2		Zone 3	
	Lot Size	Building Size	Lot Size	Building Size	Lot Size	Building Size
Commercial	\$0.026	\$0.013	\$0.114	\$0.057	\$0.156	\$0.077
Parking	\$0.026	\$0.0065	\$0.114	\$0.0285	\$0.156	\$0.039
Residential	\$0.0052	\$0.0026	\$0.08	\$0.04	\$0.13	\$0.064
Non-profit	\$0.0052	\$0.0026	\$0.08	\$0.04	\$0.13	\$0.064

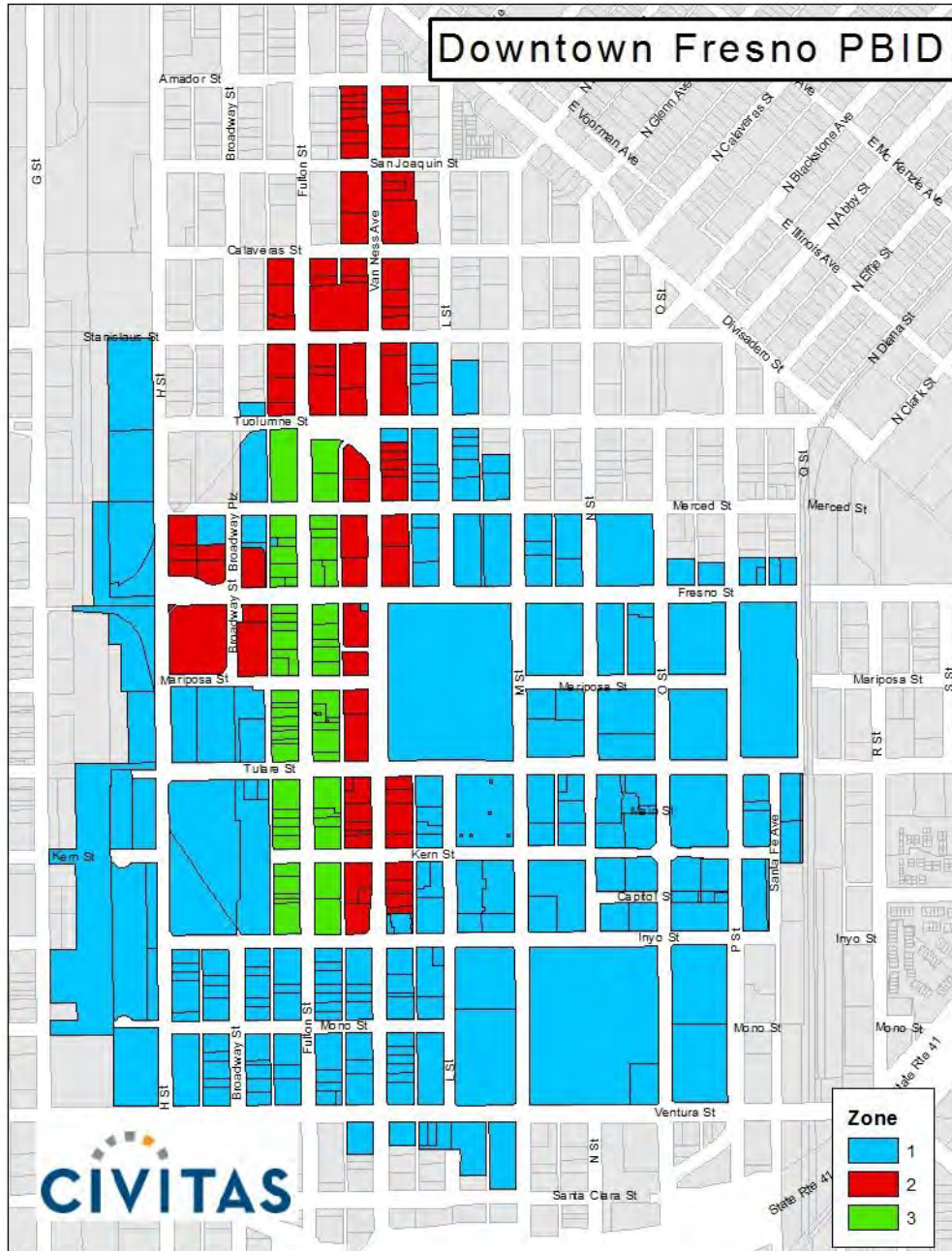
**Renewal:** DFPBID renewal requires submittal of petitions from property owners representing more than 50% of the total assessment. The “Right to Vote on Taxes Act” (also known as Proposition 218) requires a ballot vote in which more than 50% of the ballots received, weighted by assessment, be in support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

**Duration:** The renewed DFPBID will have a ten (10)-year-life starting January 1, 2023 through December 31, 2032. Near the expiration of the DFPBID, the petition, ballot, and City Council hearing process must be repeated for the DFPBID to be renewed.

**Management:** The Downtown Fresno Association will continue to serve as the Owners’ Association to provide improvements and activities for the DFPBID. The Owners’ Association is charged with managing funds in accordance with the Plan, and must submit an annual report to the City.

Exhibit A  
Management District Plan Summary

Boundary Map



A complete copy of the Management District Plan will be furnished upon request. Requests for a complete copy of the Management District Plan should be submitted to:

Jimmy Cerracchio  
President & CEO, Downtown Fresno Partnership  
845 Fulton Street  
Fresno, CA 93721  
559-490-9966  
jimmy@downtownfresno.org

2023-2032



**DOWNTOWN FRESNO  
PROPERTY AND BUSINESS IMPROVEMENT DISTRICT  
MANAGEMENT DISTRICT PLAN AND ENGINEER'S REPORT**

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

**May 11, 2021**

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## I. OVERVIEW

Developed by a growing coalition of property owners, the Downtown Fresno Property and Business Improvement District (DFPBID) is a benefit assessment district whose main goal is to provide improvements and activities which constitute and convey a special benefit to assessed parcels. This approach has been used successfully in other cities throughout the country to provide special benefits to property owners, namely increased sales, attraction of new tenants, increased occupancies, and specifically increased property values. As required by state law, property owners have created this Management District Plan (Plan) to renew the DFPBID.

**Location:** The DFPBID includes parcels in the portion of Downtown Fresno shown on the map in Section V.

**Purpose:** The purpose of the DFPBID is to provide activities and improvements which constitute and convey a special benefit to assessed parcels. The DFPBID will provide Economic Enhancements, Clean & Safe Initiatives, Fulton Zone Activation, and related Management and Administration directly and only to assessed parcels within its boundaries.

**Budget:** The DFPBID annual assessment budget for the initial year of its ten (10) year operation is anticipated to be \$826,760.82. The annual budget may be subject to an increase in assessment rates of no more than three percent (3%) per year. The assessment funds will be supplemented by non-assessment funds (such as grants and event income), so that the total budget for the initial year is estimated at \$863,166.73.

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**Management:** The Downtown Fresno Association will continue to serve as the Owners' Association to provide improvements and activities for the DFPBID. The Owners' Association is charged with managing funds in accordance with this Plan, and must submit an annual report to the City.



## I. IMPETUS

There are several reasons why now is the time to renew the DFPBID. The most compelling reasons are as follows.

**1. The Need to be Proactive in Determining the Future of Downtown Fresno.**

In order to protect their investment, parcel owners must be partners in the process that determines the level and frequency of services, and how new improvements and development projects are implemented. The DFPBID will allow these owners to continue to lead and shape future services and improvements through the DFPBID.

**2. The Need to Attract New Business and Investment Throughout Downtown Fresno.**

If Downtown Fresno is to compete as a successful commercial district it must develop its own well-financed, proactive strategy to retain businesses and tenants as well as attract new business and investment. The DFPBID provides the financial resources to develop and implement a focused strategy that will work to prevent and fill vacancies and attract new tenants to all areas of Downtown Fresno.

**3. An Opportunity to Create a Private/Public Partnership with a Unified Voice for Downtown Fresno.**

Because parcel owners would be investing financial resources through the DFPBID, they will be looked upon as a strong partner in negotiations with the City. This partnership will have the ability to leverage the parcel owner's investment with additional public investment in Downtown Fresno.

**4. An Opportunity to Establish Private Sector Management and Accountability.**

A non-profit, private organization formed for the sole purpose of improving Downtown Fresno will continue to manage the services provided and the DFPBID. Annual DFPBID work plans and budgets are developed by a board composed of stakeholders that own property in the Downtown Fresno. Improvements and activities provided by the DFPBID are subject to private sector performance standards, controls, and accountability.





## II. BACKGROUND

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

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

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

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

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

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

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



### III. ACCOMPLISHMENTS



## ACCOMPLISHMENTS FOR MANAGEMENT PLAN

### ENVIRONMENTAL ENHANCEMENTS



#### CLEAN

- Since 2015, over 77,000 lbs. of trash and debris have been removed, and over 14,150 instances of graffiti have been removed or reported
- Provide trash service for 51 street trash cans along Van Ness, Fulton St., and Kern St.
- Monitor and report problems with alley dumpsters, and facilitate repair and replacement when necessary
- Helped to bring 69 dumpsters into compliance with locking ordinance
- Provided landscaping service to 74 planters



#### SAFE

- Contract for overnight security patrols covering zones 2, and 3 for eight hours per night
- Provide hospitality ambassadors to all zones for monitoring and reporting homeless activity, clean-up needs, vandalism, and suspicious behavior



#### PARKING/TRANSPORTATION

- In partnership with the City, coordinated and launched Park Mobile app and credit card meters

### EVENTS



- Produced 520 Core events including State of Downtown, Fulton Street Party, Market on Kern, CartHop, etc.
- Co-produced 61 events including FresYes, Fiestas Patrias, ArtHop Pop-Ups, etc.

### GRANTS RECEIVED



- PRO Neighborhood - \$65,000
- Google AdGrant - \$30,000
- Miscellaneous Programming Grants - \$74,000
- Obtained \$16 million TIGER grant for reconstruction of Fulton Street
- Obtained \$150,000 NEA grant for Mariposa Plaza Activation Project to redesign Mariposa Plaza





## ECONOMIC ENHANCEMENTS

### BUSINESS RETENTION



- Raised and provided \$54,000 to 31 downtown businesses as part of COVID Re-start Grants
- Assisted businesses with applications for City COVID grants
- Raised and provided \$22,000 in Façade Improvement Grants for downtown businesses and properties

### PARKLET PROGRAM



- Assisted with creation of city pilot program
- Assisted businesses with program and grant application resulting in \$125,000 in grants for downtown businesses
- Administered \$5,000 in grants from Downtown Fresno Foundation

## MARKETING



### DIGITAL MEDIA

- Website relaunch January 2019 - 303,000 annual pageviews, a 51% increase from the previous website
- 2020 rebranding including new logos, brand standards, street pole banners, etc.
- Business, Media, and Public Eblasts: 150,000 delivered since the beginning of 2018
- Over 3 million social media impressions via Facebook, Instagram, Twitter and YouTube per year since 2018
- 50+ press releases sent to media list since 2018
- 107 appearances on Central Valley Today Show since 2018

### BROCHURES

- Printed and distributed 30,000 dining guides
- Eight dining guide kiosk posters located through downtown
- Printed 5,000 Downtown Fresno Ale Trail Passports
- Created and Updated Downtown Fresno Real Estate Packet





## ECONOMIC ENHANCEMENTS CONT.

### BUSINESS DEVELOPMENT & ATTRACTION



- Assisted with creation of city pilot program
- Assisted businesses with program and grant application resulting in \$125,000 in grants for downtown businesses
- Administered \$5,000 in grants from Downtown Fresno Foundation

### ECONOMIC DEVELOPMENT



- New development & investment
- Over \$300 million invested since 2017
- 214 new housing proposed for Fulton Street in the next two years



### CREATE HERE BUSINESS COMPETITION

Obtained and provided \$65,000 in cash grants from and \$143,000 in-kind grants to 10 new businesses

### MONTHLY MERCHANT MEETINGS



Hosted regular meetings with downtown merchants for the purpose of sharing information between businesses, police, city staff, event producers, and more.

### DOWNTOWN ACADEMY

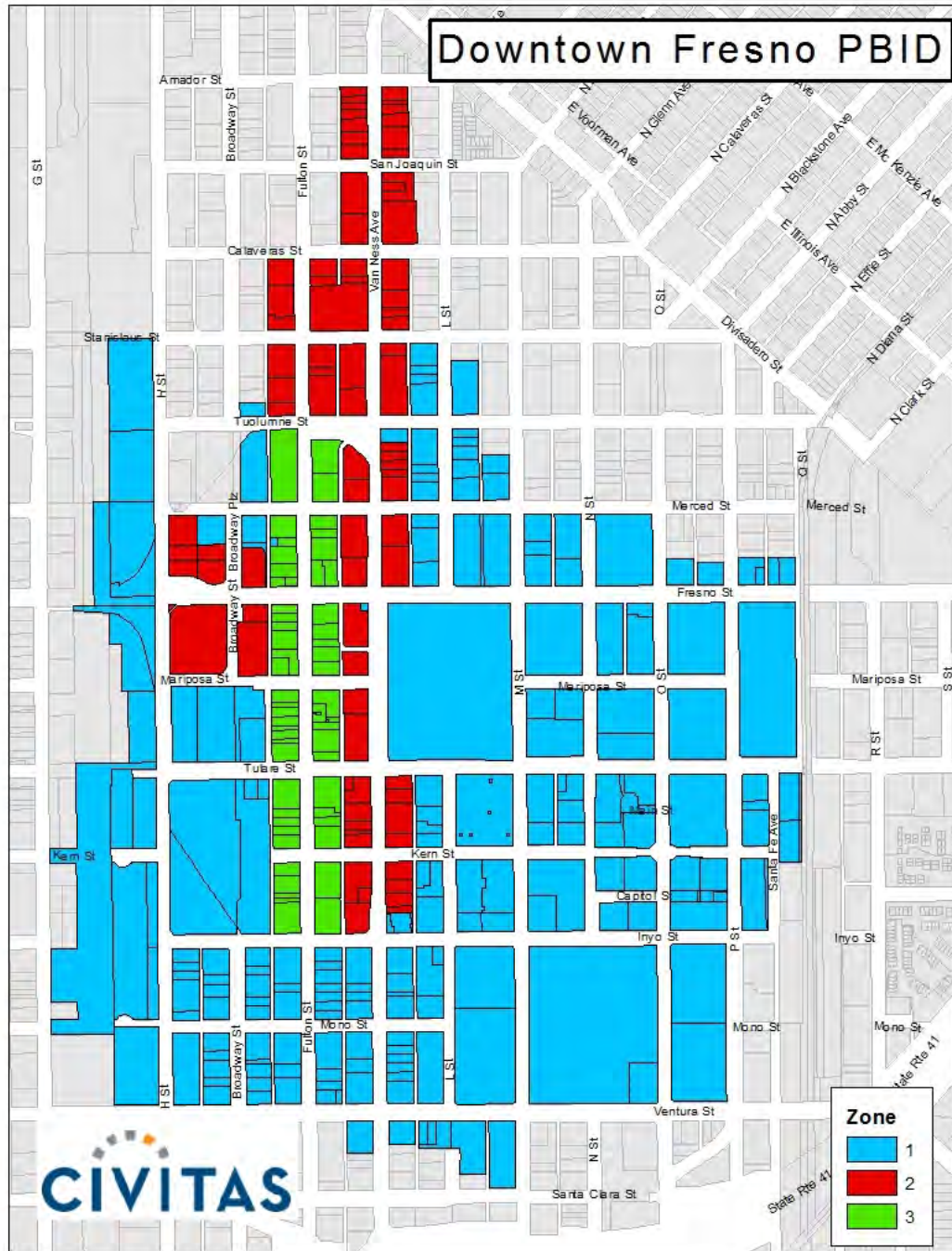


Hosted eight years of classes aimed at converting young professionals to downtown advocates



## IV. BOUNDARIES

The service area includes approximately 352 properties with 165 property owners. The DFPBID boundary is illustrated by the map below. A larger map is available on request by calling (916)437-4300 or (800)999-7781.



## **V. SERVICE PLAN & BUDGET**

### **A. Establishment**

Property and business owners in Downtown Fresno have been concerned about the need for coordinated supplemental services in the area for several years. City services and efforts in the area have been welcomed, but limited resources have not allowed for a more comprehensive approach to managing the commercial area.

A service plan to provide special benefits to assessed properties was developed using several methods. A series of property owner meetings, a survey of property owners, an analysis of current property conditions and needs were all conducted. The primary needs identified were: economic enhancements, clean and safe initiatives, Fulton Zone activation, and related administration. To meet those needs, the DFPBID will continue to provide Economic Enhancements, Clean & Safe, and Fulton Zone Activation to assessed parcels within its boundaries.

### **B. Improvements and Activities**

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

#### **1. Economic Enhancements**

Economic enhancement programs and incentives are intended to attract, grow and incubate new businesses. They may include, but are not limited to, marketing and promotions to improve Downtown's image and invite consumers to Downtown, special events to attract customers, and business attraction and retention efforts. In addition, programs may be developed to assist in facade improvements for property owners within the district, and business recruitment incentive programs. These services will be provided to parcels in all three zones.

#### **2. Clean & Safe**

Clean & safe initiatives may include, but are not limited to, ambassador services and private security patrols to improve both reality and perception of public safety, and streetscape and signage to make Downtown more attractive. Three categories of ambassador services are provided: clean, safety, and hospitality. Hospitality ambassadors will be provided in all three zones. Clean and safety ambassadors will be provided to parcels in all zones.

#### **3. Fulton Zone Activation**

This program includes providing coordinated programming of the Fulton Zone (benefit zone 3) with events, entertainment, business recruitment and retention, and other activities as needed. If necessary, a Fulton Zone Manager may be assigned to oversee programming and assist in business recruitment and retention in the Fulton Zone. The manager will coordinate monthly business education classes in conjunction with Fresno State University. Due to the location of the Fulton Zone, this service will be provided in Zone 3 only.



#### 4. Management & Administration

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

#### 5. Contingency / Reserve

The budget also includes a prudent fiscal reserve. Changes in data, lower than anticipated collections, higher than expected program costs, and other issues may change the revenue and expenses. In order to buffer the organization for unexpected changes in revenue, and/or allow the Owners' Association to fund other overhead or renewal costs, the reserve is included as a budget item. Should contingency funds remain at the expiration of the DFPBID, and property owners wish to renew the DFPBID, the remaining funds may be used for the costs of renewal.

The City and County of Fresno will charge the DFPBID Owners' Association a specific fee for the collection process. The fee for collection is forecasted to be approximately \$5,000.

#### C. Services by Zone

Because each zone has particular needs, the District's services vary across the zones.

Service	Zone 1	Zone 2	Zone 3
Economic Enhancements	✓	✓	✓
Clean & Safe	✓	✓	✓
Hospitality Ambassadors	✓	✓	✓
Safety Ambassadors	✓	✓	✓
Clean Ambassadors	✓	✓	✓
Fulton Zone Activation			✓

#### D. Annual Budget

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

1. The cost of providing improvements and activities may vary depending upon the market cost for those improvements and activities. Expenditures may require adjustment up or down to continue the intended level of improvements and activities. Funds not spent in any given year may be rolled over to the next year.
2. The assessment rate may be subject to annual increases that will not exceed three percent (3%) per year. Increases will be determined by the Downtown Fresno Association and will vary each year. The projections below illustrate the maximum annual three percent (3%) increase for all budget items.
3. The Downtown Fresno Association shall annually have the ability to re-allocate up to twenty percent (20%) of the budget allocation by line item within the Economic Enhancements, Clean & Safe, and Fulton Zone Activation budget categories. The Downtown Fresno Association shall also have the ability to annually re-allocate up to fifteen percent (15%) of the budget allocation



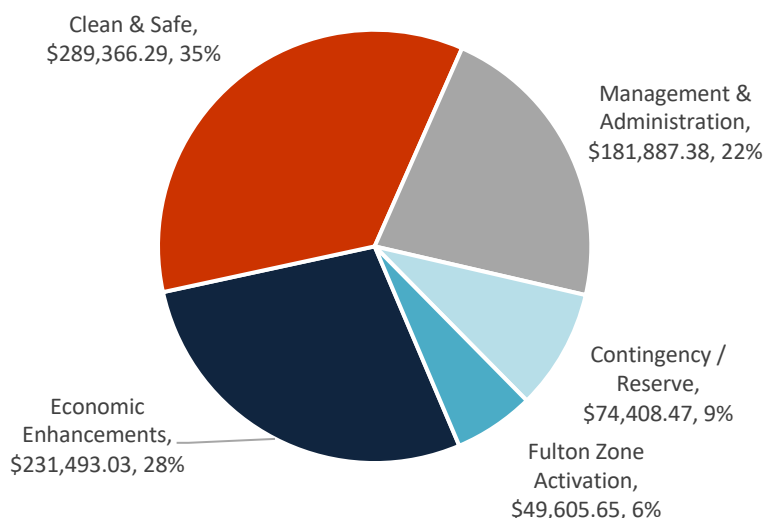
by line item within the Management & Administration, and Contingency/Reserve budget categories. Any change will be submitted by the Downtown Fresno Association and submitted with the Annual Report. Funds may only be spent on improvements and activities provided in the benefit zone from which the funds were derived. Budgets for each zone can be moved between categories, but overall zone budgets cannot be moved between zones.

- Funds not spent in any given year may be rolled over to the next year.

### E. Service Budget

The total improvement and activity budget for 2023 that is funded by property assessments is \$826,760.82. In addition to the assessment revenue, the programs will be supplemented by non-assessment funds. The total of non-assessment funds, and the determination of special and general benefit, is included in the Engineer’s Report. The total of assessment and non-assessment funds is provided in Appendix 5. Below is an illustration of the estimated total assessment budget allocations for each budget category for the initial year of renewal in the ten (10) year life of the DFPBID. Non-assessment funds may be shifted between budget categories as needed by the Downtown Fresno Association’s Board.

### Total Assessment Budget: \$826,760.82



### F. Zone Budgets

Funds may only be spent on improvements and activities provided in the zone from which the funds were derived. The budget for 2023, broken down by zone, is below.

Service	%	Zone 1	Zone 2	Zone 3	Total	
Clean & Safe	35%	\$111,844.96	\$115,443.45	\$62,077.88	\$289,366.29	\$289,366.30
Economic Enhancements	28%	\$89,475.97	\$92,354.76	\$49,662.30	\$231,493.03	\$231,493.03
Management & Administration	22%	\$70,302.55	\$72,564.45	\$39,020.38	\$181,887.38	\$181,887.38
Contingency/Reserve	9%	\$28,760.14	\$29,685.45	\$15,962.88	\$74,408.47	\$74,408.47





Fulton Zone Activation	6%	\$0.00	\$0.00	\$49,605.65	\$49,605.65	\$49,605.65
<b>Total</b>	<b>100%</b>	<b>\$300,383.62</b>	<b>\$310,048.11</b>	<b>\$216,329.10</b>	<b>\$826,760.82</b>	

**G. Annual Maximum Budget**

The budget below assumes the maximum annual increase of three percent (3%) is enacted and that there are no changes to the categorical budget allocations.

Year	Clean & Safe	Economic Enhancements	Management & Administration	Contingency / Reserve	Fulton Zone Activation	Total
2022/23	\$289,366.29	\$231,493.03	\$181,887.38	\$74,408.47	\$49,605.65	<b>\$826,760.82</b>
2023/24	\$298,047.28	\$238,437.82	\$187,344.00	\$76,640.73	\$51,093.82	<b>\$851,563.65</b>
2024/25	\$306,988.70	\$245,590.96	\$192,964.32	\$78,939.95	\$52,626.63	<b>\$877,110.56</b>
2025/26	\$316,198.36	\$252,958.69	\$198,753.25	\$81,308.15	\$54,205.43	<b>\$903,423.88</b>
2027/28	\$325,684.31	\$260,547.45	\$204,715.85	\$83,747.39	\$55,831.60	<b>\$930,526.60</b>
2028/29	\$335,454.84	\$268,363.87	\$210,857.33	\$86,259.82	\$57,506.54	<b>\$958,442.40</b>
2029/30	\$345,518.48	\$276,414.79	\$217,183.05	\$88,847.61	\$59,231.74	<b>\$987,195.67</b>
2030/31	\$355,884.04	\$284,707.23	\$223,698.54	\$91,513.04	\$61,008.69	<b>\$1,016,811.54</b>
2031/32	\$366,560.56	\$293,248.45	\$230,409.49	\$94,258.43	\$62,838.95	<b>\$1,047,315.88</b>
2032/33	\$377,557.38	\$302,045.90	\$237,321.78	\$97,086.18	\$64,724.12	<b>\$1,078,735.36</b>
<b>Total</b>	<b>\$3,317,260.24</b>	<b>\$2,653,808.19</b>	<b>\$2,085,134.99</b>	<b>\$853,009.77</b>	<b>\$568,673.17</b>	<b>\$9,477,886.36</b>



## VI. GOVERNANCE

### A. Owners' Association

The DFPBID shall be governed by the Downtown Fresno Association, with oversight from the Fresno City Council. The Downtown Fresno Association shall serve as the Owners' Association described in the Streets and Highways Code §36612. The Board of Directors of the Downtown Fresno Association and its staff are charged with the day-to-day operations of the DFPBID.

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

### B. Brown Act & Public Records Act Compliance

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

### C. Annual Report

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

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



## VII. ENGINEER'S REPORT

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

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

### A. Separation of General and Special Benefits

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

#### 1. General Benefits

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

The California Constitution mandates that "only special benefits are assessable, and an agency shall separate the general benefits from the special benefits."<sup>6</sup> "Generally, this separation and quantification of general and special benefits must be accomplished by apportioning the cost of a service or improvement between the two and assessing property owners only for the portion of the cost representing special benefits."<sup>7</sup> The first step that must be undertaken to separate general and special benefits provided by the DFPBID's activities and improvements is to identify and quantify the general

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<sup>1</sup> Cal. Const., art. XIII D, §4(a)

<sup>2</sup> Cal. Const., art. XIII D, §4(a)

<sup>3</sup> Id., §2(i)

<sup>4</sup> Cal. Const., art. XIII D §2(i)

<sup>5</sup> Cal. Const., art. XIII D, §4(a)

<sup>6</sup> Cal. Const., art. XIII D §4(a)

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



benefits. There are two bodies who can receive general benefits: the public-at-large within the DFPBID, and non-assessed parcels within and surrounding the DFPBID.

a. General Benefit to the Public-at-Large

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

Intercept surveys conducted in similar districts have found that approximately 97.3% of pedestrian traffic within PBID boundaries is engaged in business on assessed parcels, while the remaining approximately 2.7% is simply passing through and not engaging in business on the assessed parcels<sup>11</sup>. The 2.7% 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 2.7% will, however, receive a derivative and indirect general benefit as a result of the activities and improvements being provided in the DFPBID. Therefore, it is estimated that 2.7% of the benefit created by the DFPBID’s services is general benefit provided to the public-at-large. To ensure that the assessment dollars do not fund general benefits to the public-at-large, that portion of the cost of activities and improvements will be paid for with funds not obtained through assessments. Using the 2.7% figure, based on the initial year activity and improvement budget, the value of this general benefit to the public-at-large is \$23,305.50(\$863,166.73\*0.027).

b. General Benefit to Non-Assessed Parcels

Although they are only provided directly to the assessed parcels, the DFPBID’s activities and improvements may also confer general benefits upon non-assessed parcels within and surrounding the DFPBID. One study examining property values in PBID areas found “no evidence of spill-over impacts (either good or bad) on commercial properties located just outside the BID’s boundaries;”<sup>12</sup> however, the California Court of Appeals has stated that “services specifically intended for assessed

<sup>8</sup> Streets and Highways Code section 36601(h)(2)

<sup>9</sup> Ibid

<sup>10</sup> Streets and Highways Code Section 36622(k)(2)

<sup>11</sup> Surveys conducted in: North Park, San Diego (January 2015); Mack Road, Fresno (July 2014); and Sunrise MarketPlace, Citrus Heights (December 2013)

<sup>12</sup> Furman Center for Real Estate & Urban Policy; The Impact of Business Improvement Districts on Property Values: Evidence from New York City (2007) p. 4



parcels concomitantly confer collateral general benefits to surrounding properties.”<sup>13</sup> It is reasonable to conclude that activities and improvements within the DFPBID will have an incidental impact on non-assessed parcels surrounding or within the DFPBID boundaries. Although the legislature has indicated that “the value of any incidental or collateral effects that arise from the improvements, maintenance, or activities of a property-based district and that benefit property or persons not assessed shall *not* be deducted from the entirety of the cost of any special benefit,”<sup>14</sup> the California Court of Appeals has noted that “the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement...or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement.”<sup>15</sup> Those derivative and indirect impacts are considered general benefits and will be quantified and separated.

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

The total DFPBID activity and improvement budget for the first year is \$863,166.73. After reducing the activity and improvement budget by the general benefit to the public-at-large (\$23,305.50), the remaining benefit to parcels is \$839,861.23. This benefit has been distributed to both assessed and non-assessed parcels using the following methodology. The general benefit to the public-at-large has been proportionally allocated to the DFPBID’s activity and improvement categories as shown in the following table.

Category	Benefit to Parcels	Benefit to Public-at-Large	Total
Clean and Safe	\$294,878.05	\$8,182.64	\$303,060.69
Economic Enhancements	\$235,020.55	\$6,521.64	\$241,542.19
Fulton Zone Activation	\$49,605.65	\$1,376.52	\$50,982.17
Management and Administration	\$184,769.47	\$5,127.21	\$189,96.68
Contingency / Reserve	\$75,587.51	\$2,097.49	\$77,685.00
<b>Total</b>	<b>\$839,861.23</b>	<b>\$23,305.50</b>	<b>\$863,166.73</b>

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

<sup>13</sup> *Beutz v. Riverside* (2010) 184 Cal.App.4th 1516  
<sup>14</sup> Streets and Highways Code section 36622(k)(2)  
<sup>15</sup> *Tiburon v. Bonander* (2009) 180 Cal.App.4th 1057, 1077



## **i. Benefit Factors**

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

### *Improvements*

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

- *Improvement* – The primary special benefit provided by the DFPBID’s improvements is the improvements themselves, which are available to tenants and customers of assessed parcels.
- *Proximity* – The DFPBID’s improvements also provide the special benefit of being in proximity to a parcel that is benefitting from an improvement, as parcels will enjoy the spillover benefits of neighboring parcels utilizing the improvements.

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

### *Tangible Activities*

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

- *Service* – The primary special benefit provided by the DFPBID’s physical activities is the actual service. That is, the actual cleanliness and safety created by security and maintenance clean and safe personnel.
- *Presence* – The DFPBID’s physical activities also provide the special benefit of an individual’s presence on the assessed parcel as the activities are provided, which can have a deterrent effect and creates a positive impression that the area is well-maintained and safe. The “Disneyland effect” is the benefit the parcels receive from the observation that parcels are being maintained. There are studies which link the perception of cleanliness to a perception of increased security.
- *Proximity* – The DFPBID’s physical activities also provide the special benefit of being in proximity to a cleaner, safer parcel. Neighboring parcels enjoy the spillover benefits of being adjacent to increased safety and cleanliness.

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

### *Intangible Activities*

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

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

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

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

*Factors Determined*

Based on the foregoing analysis, all assessed parcels within the DFPBID specially benefit from the DFPBID’s activities and improvements, and have been assigned a benefit factor of 1.0. Parcels that are not assessed have been assigned benefit factors based on the portion of the benefit they will receive, as described above. The non-assessed parcels will benefit from fifteen percent (15%) of the improvements, twelve and one-half percent (12.5%) of the tangible activities, and ten percent (10%) of the intangible activities; therefore, they have been assigned benefit factors of 0.15, 0.125, and 0.10 respectively.

**ii. Non-Assessed Benefit Characteristics**

There are two types of parcels that are not assessed; those within the DFPBID and those immediately adjacent to and accessible from the DFPBID. Because they generally benefit in a differing manner, distinct parcel characteristics are used to quantify the general benefit to each type.

- *Inside* – Non-assessed parcels inside of the DFPBID are surrounded by parcels that are assessed and receiving the full special benefits; they will, therefore, receive the general benefit of proximity. These parcels are impacted on more than one side by the DFPBID’s activities and improvements and activities and improvements are provided all around them. Because these parcels are surrounded by specially benefitted parcels, it is appropriate that parcel square footage be used to measure the general benefit they receive.
- *Adjacent* – Adjacent parcels are those that are immediately adjacent to or directly across the street from specially benefitted parcels, and accessible from specially benefitted parcels. These parcels generally benefit differently than those inside the DFPBID, because these parcels are adjacent to, rather than surrounded by, specially benefitted parcels. Square footage is not an appropriate measure of benefit to these parcels. Because the parcels are not surrounded by serviced parcels, a long, shallow parcel with the same square footage as a deep, narrow parcel will receive a different level of general benefit. Likewise, two parcels with the same depth but a different width adjacent to serviced parcels will benefit differently. To account for this difference, it is appropriate that parcel linear frontage be used to measure the general benefit the adjacent parcels receive. The linear footage is the length of parcels fronting public streets.



The amount listed for “assessed linear feet” is the value for all assessed parcels within the PBID and the amount listed for “non-assessed linear feet” is the value for all non-assessed parcels adjacent to the district boundary.

**iii. Calculations**

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

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

*Clean and Safe*

The clean and safe budget, minus the amount of general benefit to the public-at-large, is \$294,878.05. The calculations below determine the amount of general benefit to non-assessed parcels within the DFPBID.

Parcel Type	Square Footage	Benefit Factor	Benefit Units	Benefit Percent	Remaining Budget	
Assessed	11,990,661.0	X 1.000	= 11,990,661.00	100%	X \$294,878.05	= \$294,878.05
Non-Assessed	0	X 0.125	0	0%	X \$0	= \$0

The clean and safe budget, minus the amount of general benefit to the public and non-assessed parcels within the DFPBID, is \$294,878.05. The calculations below determine the amount of general benefit to parcels adjacent to the DFPBID.

Parcel Type	Linear Frontage	Benefit Factor	Benefit Units	Benefit Percent	Remaining Budget	
Inside	60,447.0	X 1.000	= 60,447.00	98.131%	X \$294,878.05	= \$289,366.29
Adjacent	9,211.0	X 0.125	= 1,151.38	1.869%	X \$294,878.05	= \$5,511.76





Therefore, the allocation of the clean and safe budget is as follows:

General Benefit – Public At Large	\$8,182.64
General Benefit – Inside Parcels	\$0
General Benefit – Adjacent Parcels	\$5,511.76
Special Benefit	\$289,366.29
Total	\$303,060.69

*Economic Enhancements*

The economic enhancements budget, minus the amount of general benefit to the public-at-large, is \$235,020.55. The calculations below determine the amount of general benefit to non-assessed parcels within the DFPBID.

Parcel Type	Square Footage	Benefit Factor	Benefit Units	Benefit Percent	Remaining Budget	
Assessed	11,990,661.00	1	11,990,661.00	100%	X 235,020.55	= \$235,020.55
Non-Assessed	-	0.1	-	0.000%	X 0	= \$0.00

The economic enhancements budget, minus the amount of general benefit to the public and non-assessed parcels within the DFPBID, is \$235,020.55. The calculations below determine the amount of general benefit to parcels adjacent to the DFPBID.

Parcel Type	Linear Frontage	Benefit Factor	Benefit Units	Benefit Percent	Remaining Budget	
Inside	60,447.0	X 1.000	= 60,447.00	98.499%	X \$235,020.55	= \$231,493.03
Adjacent	9,211.0	X 0.100	= 921.10	1.501%	X \$235,020.55	= \$3,527.52

Therefore, the allocation of the economic enhancements budget is as follows:

General Benefit – Public At Large	\$6,521.64
General Benefit – Inside Parcels	\$0
General Benefit – Adjacent Parcels	\$3,527.52
Special Benefit	\$231,493.03
Total	\$241,542.19



*Fulton Zone Activation*

This program includes providing coordinated programming of the Fulton Zone (Zone 3) with events, entertainment and other activities. A dedicated Fulton Zone Manager may be provided to oversee programming and assist in business recruitment and retention in the Fulton Zone. The entire Fulton Zone Activation portion of the budget is dedicated to business recruitment and retention and special events specifically within the Fulton Zone. This service is completely localized to Zone 3 parcels, and will impact those parcels in a manner that is particular and distinct. Zone 3 is surrounded by assessed parcels, there are no adjacent or inside non-assessed parcels to receive general benefits from this service. Thus, it is this Engineer’s professional estimation that the Fulton Zone Activation services do not create a general benefit to non-assessed parcels. However, there is general benefit to the public-at-large, since there is pedestrian traffic within the DFPBID boundaries that is simply passing through and not engaging in business at assessed parcels. Due to the fact that parcels in Zone 3 will solely receive the Fulton Zone Activation services, they will be assessed the cost for that additional service.

The Fulton Zone Activation budget, minus the amount of general benefit to the public-at-large, is \$49,605.65. The calculations below determine the amount of general benefit to non-assessed parcels within the DFPBID.

Parcel Type	Square Footage	Benefit Factor	Benefit Units	Benefit Percent	Remaining Budget	
Assessed	11,990,661.0	X 1.000	11,990,661.0	100%	X \$49,605.65	= \$49,605.65
Non-Assessed	-	X 0.000	-	0.000%	X \$49,605.65	= \$0.00

The Fulton Zone Activation budget, minus the amount of general benefit to the public and non-assessed parcels within the DFPBID, is \$49,605.65. The calculations below determine the amount of general benefit to parcels adjacent to the DFPBID.

Parcel Type	Linear Frontage	Benefit Factor	Benefit Units	Benefit Percent	Remaining Budget	
Inside	60,447.0	X 1.000	60,447.00	100%	X \$49,605.65	= \$49,605.65
Adjacent	9,211.0	X 0.000	921.10	0.000%	X \$49,605.65	= \$0.00

Therefore, the allocation of the Fulton Zone Activation budget is as follows:

General Benefit – Public At Large	\$1,376.52
General Benefit – Inside Parcels	\$0
General Benefit – Adjacent Parcels	\$0
Special Benefit	\$49,605.65
Total	\$50,982.17



*Management/ Administration and Contingency/ Reserve*

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

	Special Benefit to Parcels	General Benefit to Parcels
Clean and Safe	\$289,366.29	\$5,511.76
Economic Enhancements	\$231,493.03	\$3,527.52
Fulton Zone Activation	\$49,605.65	\$0.00
Activity Totals	\$570,464.97	\$9,039.28
Percent	98.4440%	1.560%
Management/Administration and Contingency/Reserve	\$256,295.85	\$4,061.13
<b>Total Parcel Benefits</b>	<b>\$826,760.82</b>	<b>\$13,100.41</b>

**iv. Total Benefits**

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

	Special Benefit to Parcels	General Benefit to Parcels	General Benefit to Public	Total
Clean and Safe	\$289,366.29	\$5,511.76	\$8,182.64	\$303,060.69
Economic Enhancements	\$231,493.03	\$3,527.52	\$6,521.64	\$241,542.19
Fulton Zone Activation	\$49,605.65	\$0.00	\$1,376.52	\$50,982.17
Management/Administration and Contingency/Reserve	\$256,295.85	\$4,061.13	\$7,224.70	\$267,581.68
<b>Total</b>	<b>\$826,760.82</b>	<b>\$13,100.41</b>	<b>\$23,305.50</b>	<b>\$863,166.73</b>

**c. Non-Assessment Funding**

The programs funded by the DFPBID receive additional non-assessment funding in the form of grants, corporate sponsorships, event income, and other miscellaneous funds. These funding sources are anticipated to equal or exceed the amount of general benefit conferred annually by the DFPBID’s activities and improvements, \$36,405.91. These non-assessment funds will be used to pay for the general benefit provided by the DFPBID’s activities and improvements, ensuring that parcel assessments will only be used to provide special benefits and “any additional costs of providing general benefits [are] not included in the amounts assessed.”<sup>16</sup>

<sup>16</sup> Streets and Highways Code section 36632(a)



## 2. Special Benefit

The activities and improvements to be provided by the DFPBID constitute and convey special benefits directly to the assessed parcels. Assessment law requires that “the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided.”<sup>17</sup> Further, “no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”<sup>18</sup> Special benefit “includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed.”<sup>19</sup>

To determine the total special benefit value to be conveyed to the assessed parcels, we deduct the general benefit value (\$36,405.91) from the total value of the activities and improvements (\$863,166.73). The remaining \$826,760.83 is considered the special benefit to assessed parcels (the “Total Assessment”). The Total Assessment represents the total value of the special benefit to be provided by the activities and improvements. The Total Assessment has been proportionally divided among the assessed parcels so that no assessment exceeds the reasonable cost of the proportional special benefit conferred on a parcel. The assessment rate has been designed to ensure that “properties that receive the same proportionate special benefit pay the same assessment.”<sup>20</sup>

Service Provided	Total Benefit Value	General Benefit Value to Public	Benefit Value to Parcels (Special & General)	Special Benefit to Assessed Parcels
Clean and Safe	\$303,060.69	\$8,182.64	\$294,878.05	\$289,366.29
Economic Enhancements	\$241,542.19	\$6,521.64	\$235,020.55	\$231,493.03
Fulton Zone Activation	\$50,982.17	\$1,376.52	\$49,605.65	\$49,605.65
Advocacy/Administration	\$189,896.68	\$5,127.21	\$184,769.47	\$181,887.38
Contingency/Reserve	\$77,685.00	\$2,097.49	\$75,587.51	\$74,408.47
<b>TOTAL</b>	<b>\$863,166.73</b>	<b>\$23,305.50</b>	<b>\$839,861.23</b>	<b>\$826,760.82</b>

### A. Assessment Methodology

#### 1. Base Formula

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

#### *Determination of Assessment Rates*

<sup>17</sup> Cal. Const., art XIII D §4(a)

<sup>18</sup> Ibid

<sup>19</sup> Streets and Highways Code section 36615.5

<sup>20</sup> *Tiburón v. Bonander* (2009) 180 Cal.App.4th 1057



“Because not all parcels in the district are identical in size...some will receive more special benefit than others.”<sup>21</sup> Each of the variables used relates directly to the service level and special benefit provided to each parcel. Parcel square footage is the size of the parcel, measured in square feet. Size is an appropriate measure of proportional special benefit because it relates directly to the quantity of services provided to the parcel, the highest and best use of a parcel, and reflects the long-term value implications of the DFPBID. The larger a parcel, the more services and benefit the parcel will receive.

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

To determine the assessment rates, the special benefit value was divided by the total assessable parcel square footage per zone, as shown in the tables below.

*Parcel Type*

Parcel types were categorized based on their typical amount of foot and vehicle traffic on the various parcels. Commercial use and parking parcels will receive the highest level of services because their owners aim to benefit from increased customers or increased use by visitors and receive the highest volume of foot and vehicle traffic. However, parcels with low traffic, such as private tax-exempt parcels, will receive a lower level of services, because their owners primarily aim to benefit from increased cleanliness and security and receive the lowest level of foot and vehicle traffic. The approximate cost of special benefit services by parcel type was determined. Then, the special benefit cost of services by type was divided by the frontage and square footage of those parcels to determine the assessment rates.

*Parcel Size and Parcel Square Footage*

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

<b>Parcel Group</b>	<b>Initial Parcel Size Budget</b>	<b>Parcel Square Footage</b>	<b>Initial Assessment (\$/sqft/yr)</b>	<b>Parcel Rate</b>
Zone 1 Commercial	\$227,890.81	÷ 8,765,030	=	0.026
Zone 1 Residential / Non-Profit	\$1,985.19	÷ 381,767	=	0.0052
Zone 1 Parking	\$6,498.80	÷ 249,954	=	0.026
Zone 2 Commercial	\$145,652.90	÷ 1,277,657	=	0.114
Zone 2 Residential / Non-Profit	\$37,408.32	÷ 467,604	=	0.08

<sup>21</sup> Dahms v. Downtown Pomona (2009) 174 Cal.App.4th 708



Zone 2 Parking	\$17,712.98	÷	155,377	=	0.114
Zone 3 Commercial	\$106,927.24	÷	685,431	=	0.156
Zone 3 Residential / Non-Profit	\$0.00	÷	0	=	0.13
Zone 3 Parking	\$1,223.04	÷	7,840	=	0.156

Parcel Group	Initial Building Budget	Size	Building Square Footage	Initial Assessment (\$/sqft/yr)	Building Rate
Zone 1 Commercial	\$ 60,598.12	÷	4661394	=	0.013
Zone 1 Residential / Non-Profit	\$ 928.30	÷	357037	=	0.0026
Zone 1 Parking	\$ 2,482.42	÷	381910	=	0.0065
Zone 2 Commercial	\$ 79,635.56	÷	1397115	=	0.057
Zone 2 Residential / Non-Profit	\$ 19,924.00	÷	498100	=	0.04
Zone 2 Parking	\$ 9,714.37	÷	340855	=	0.0285
Zone 3 Commercial	\$ 107,763.66	÷	1399528	=	0.077
Zone 3 Residential / Non-Profit	\$ -	÷	0	=	0.064
Zone 3 Parking	\$ 415.16	÷	10645	=	0.039

*Summary of Assessment Rates*

Therefore, the annual cost to parcels is as shown below. All assessment rates may be subject to an increase of no more than three (3%) percent per year. Maximum annual assessment rates are shown in Appendix 5. Pursuant to Streets and Highways Code §36622(f), bonds shall not be issued. The proposed assessments for all parcels within the DFPBID are provided in Appendix 1. If you would like more information about parcel assessments, please call Civitas at (916)437-4300 or (800)999-7781.

Parcel Type	Zone 1		Zone 2		Zone 3	
	Lot Size	Building Size	Lot Size	Building Size	Lot Size	Building Size
Commercial	\$0.026	\$0.013	\$0.114	\$0.057	\$0.156	\$0.077
Parking	\$0.026	\$0.0065	\$0.114	\$0.0285	\$0.156	\$0.039
Residential	\$0.0052	\$0.0026	\$0.08	\$0.04	\$0.13	\$0.064
Non-profit	\$0.0052	\$0.0026	\$0.08	\$0.04	\$0.13	\$0.064



Sample assessment calculations are shown in Appendix 4.

*Zone Categorization*

**1. Zone 3**

Zone 3 parcels receive the highest level of benefit from the DFPBID assessment due to location along the Fulton Street corridor, an area with the highest levels of day and night pedestrian traffic due to the aspects of the street focused on retail-oriented uses, events, and other activities. This includes daily clean team and hospitality ambassadors, overnight security services, Fulton Zone event production, and economic development and marketing services.

**2. Zone 2**

Zone 2 parcels receive the second tier of benefits due to the high levels of pedestrian traffic. Zone 2 includes a combination of office and some retail-oriented uses. This includes daily hospitality and clean team ambassador services, overnight security services, limited event production, and economic development and marketing services.

**3. Zone 1**

Zone 1 parcels receive the basic tier of benefits due to lower levels of pedestrian traffic due to primary office and government uses, and fewer retail-oriented uses. This includes economic development and marketing services, limited event production, hospitality ambassadors, and limited clean team ambassador services.

*Parcel Categorization*

Assessment categories for each parcel were determined based on the parcel’s land use code as shown in the Assessor’s Records and supplemented by other available information. In general, the assessment category for each parcel reflects the use of the parcel as described by its land use code. Parcels with multiple uses, such as strip malls with retail storefronts and commercial use buildings on the same parcel, are assessed at the rate applicable to the use that occupies the largest portion of the building square footage. In cases where the land use code and actual use differ, the actual use prevails for classification purposes.

**1. Commercial**

Commercial parcels will receive and benefit from all DFPBID services, and will therefore be assessed the full rate. These parcels have a commercial component because their owners aim to benefit from tenant rents, increased customers, or increased use by visitors. The primary purpose of the DFPBID is to provide property owner services which generate special benefits to parcels with commercial uses.

**2. Parking**

Parking garages, both those contained within a building and those that are freestanding, are a part of the commercial core of the DFPBID. These pay-for-access garages do benefit from an increase in commerce and resulting increase in use and fees received. However, they benefit to a lesser degree from their size as do standard commercial buildings, thus they pay a reduced building size assessment rate.

**3. Residential**



Parcels that are zoned solely for single-family residential use have been conclusively determined by the State Legislature not to benefit from district services. There are, however, certain residential parcels within the DFPBID (such as multi-family and condominiums) that have been identified as not zoned solely for single family residential use; these parcels will benefit from and receive the DFPBID's services. Because they do not have a commercial component, these parcels will not benefit from an increase in commerce and the economic enhancement services. Thus, these parcels are assessed at a lower rate, commensurate with the benefit received from the DFPBID's services for each zone.

**4. Non-Profit**

Privately owned, tax-exempt non-profit parcels will receive and benefit from the DFPBID's services. Because, however, they are not commercial parcels, they will not benefit from an increase in commerce and the economic enhancement services. Thus, they will pay a lower assessment rate which is commensurate with the benefit received from the DFPBID's services.

*Changes in Data*

Every effort has been made to ensure each parcel included in the DFPBID is clearly identified and that all parcels included in the DFPBID are consistent in the boundary map and the assessment calculation table. However, errors in data can and may arise or data may change after formation of the DFPBID. Inconsistencies may include updated parcel sizes or parcel splits. If inconsistencies arise, the order of precedence shall be: 1) the assessment calculation table and 2) the boundary map. Based on the assessment calculation table, a parcel owner could calculate if the appropriate assessment amount was charged. Additionally, using the boundary map, a parcel owner could determine if its APN was correctly identified.

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

*Categorization Appeals*

The category determined for each parcel is shown in Appendix 4. The use for each parcel is established at formation and may be updated upon each renewal. If a parcel owner believes their parcel has been mis-classified or has changed, they may appeal in writing to the City of Fresno for re-consideration. Appeals must be received by the City no later than June 1 of each year. Appeals must include the parcel number, current classification, requested classification, and the evidence upon which the appeal is based (for instance if a parcel is occupied by a retail store, but classified as commercial, a current photo of the retail store showing the building number). Appeals will not provide retroactive reductions.

Appeals should be made to:

County of Fresno  
Public Works & Planning Department / Resources Division  
Special Districts Administration  
2220 Tulare Street, 6th Floor  
Fresno, CA 93721





**B. Assessment Notice**

During the hearing process, an Assessment Ballot will be sent to owners of each parcel in the DFPBID. The Assessment Ballot provides an estimated assessment for each parcel. The final individual assessment for any particular parcel may change, up or down, if the parcel square footage, lot building size, or type differ from those used to calculate the amount shown on the notice, which can be found in Appendix 4.

**C. Bonds**

Bonds will not be issued to finance services as a part of this DFPBID.

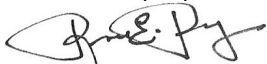
**D. Time and Manner for Collecting Assessments**

As provided by State Law, the DFPBID assessment will appear as a separate line item on annual property tax bills prepared by the County of Fresno. Parcels which do not receive property tax bills will be invoiced by the City. Property tax bills are generally distributed in the fall, and payment is expected by lump sum or installment. The County of Fresno shall distribute funds collected to the City of Fresno, which will then forward funds to the Owners' Association. Existing laws for enforcement and appeal of property taxes, including penalties and interest, apply to the assessments.

**E. Engineer's Certification**

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

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



Ross Peabody  
State of California



May 11, 2021  
Date

*This Engineer's Report is intended to be distributed as part of the Management District Plan in its entirety, including the Assessment Calculation Table (Appendix 4) and the Boundary Map. Reproduction and distribution of only Section VIII of this Management District Plan violates the intent of this stamp and signature.*



## APPENDIX 1 – MAXIMUM ANNUAL ASSESSMENT RATES

<b>Commercial Lot Rate:</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	<b>Year 6</b>	<b>Year 7</b>	<b>Year 8</b>	<b>Year 9</b>	<b>Year 10</b>
Zone 1	\$0.0260	\$0.0268	\$0.0276	\$0.0284	\$0.0293	\$0.0301	\$0.0310	\$0.0320	\$0.0329	\$0.0339
Zone 2	\$0.1140	\$0.1174	\$0.1209	\$0.1246	\$0.1283	\$0.1322	\$0.1361	\$0.1402	\$0.1444	\$0.1487
Zone 3	\$0.1560	\$0.1607	\$0.1655	\$0.1705	\$0.1756	\$0.1808	\$0.1863	\$0.1919	\$0.1976	\$0.2035
<b>Commercial Built Square Footage:</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	<b>Year 6</b>	<b>Year 7</b>	<b>Year 8</b>	<b>Year 9</b>	<b>Year 10</b>
Zone 1	\$0.0130	\$0.0134	\$0.0138	\$0.0142	\$0.0146	\$0.0151	\$0.0155	\$0.0160	\$0.0165	\$0.0170
Zone 2	\$0.0570	\$0.0587	\$0.0605	\$0.0623	\$0.0642	\$0.0661	\$0.0681	\$0.0701	\$0.0722	\$0.0744
Zone 3	\$0.0770	\$0.0793	\$0.0817	\$0.0841	\$0.0867	\$0.0893	\$0.0919	\$0.0947	\$0.0975	\$0.1005
<b>Parking Lot Rate:</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	<b>Year 6</b>	<b>Year 7</b>	<b>Year 8</b>	<b>Year 9</b>	<b>Year 10</b>
Zone 1	\$0.0260	\$0.0268	\$0.0276	\$0.0284	\$0.0293	\$0.0301	\$0.0310	\$0.0320	\$0.0329	\$0.0339
Zone 2	\$0.1140	\$0.1174	\$0.1209	\$0.1246	\$0.1283	\$0.1322	\$0.1361	\$0.1402	\$0.1444	\$0.1487
Zone 3	\$0.1560	\$0.1607	\$0.1655	\$0.1705	\$0.1756	\$0.1808	\$0.1863	\$0.1919	\$0.1976	\$0.2035
<b>Parking Built Square Footage:</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	<b>Year 6</b>	<b>Year 7</b>	<b>Year 8</b>	<b>Year 9</b>	<b>Year 10</b>
Zone 1	\$0.0065	\$0.0067	\$0.0069	\$0.0071	\$0.0073	\$0.0075	\$0.0078	\$0.0080	\$0.0082	\$0.0085
Zone 2	\$0.0285	\$0.0294	\$0.0302	\$0.0311	\$0.0321	\$0.0330	\$0.0340	\$0.0351	\$0.0361	\$0.0372
Zone 3	\$0.0390	\$0.0397	\$0.0408	\$0.0421	\$0.0433	\$0.0446	\$0.0460	\$0.0474	\$0.0488	\$0.0502
<b>Residential Lot Rate:</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	<b>Year 6</b>	<b>Year 7</b>	<b>Year 8</b>	<b>Year 9</b>	<b>Year 10</b>
Zone 1	\$0.0052	\$0.0054	\$0.0055	\$0.0057	\$0.0059	\$0.0060	\$0.0062	\$0.0064	\$0.0066	\$0.0068
Zone 2	\$0.0800	\$0.0824	\$0.0849	\$0.0874	\$0.0900	\$0.0927	\$0.0955	\$0.0984	\$0.1013	\$0.1044
Zone 3	\$0.1300	\$0.1339	\$0.1379	\$0.1421	\$0.1463	\$0.1507	\$0.1552	\$0.1599	\$0.1647	\$0.1696
<b>Residential Built Square Footage:</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	<b>Year 6</b>	<b>Year 7</b>	<b>Year 8</b>	<b>Year 9</b>	<b>Year 10</b>
Zone 1	\$0.0026	\$0.0027	\$0.0028	\$0.0028	\$0.0029	\$0.0030	\$0.0031	\$0.0032	\$0.0033	\$0.0034
Zone 2	\$0.0400	\$0.0412	\$0.0424	\$0.0437	\$0.0450	\$0.0464	\$0.0478	\$0.0492	\$0.0507	\$0.0522
Zone 3	\$0.0640	\$0.0659	\$0.0679	\$0.0699	\$0.0720	\$0.0742	\$0.0764	\$0.0787	\$0.0811	\$0.0835
<b>Lot Rate Non-Profit:</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	<b>Year 6</b>	<b>Year 7</b>	<b>Year 8</b>	<b>Year 9</b>	<b>Year 10</b>
Zone 1	\$0.0052	\$0.0054	\$0.0055	\$0.0057	\$0.0059	\$0.0060	\$0.0062	\$0.0064	\$0.0066	\$0.0068
Zone 2	\$0.0800	\$0.0824	\$0.0849	\$0.0874	\$0.0900	\$0.0927	\$0.0955	\$0.0984	\$0.1013	\$0.1044
Zone 3	\$0.1300	\$0.1339	\$0.1379	\$0.1421	\$0.1463	\$0.1507	\$0.1552	\$0.1599	\$0.1647	\$0.1696



<b>Built Square Footage Non-Profit:</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	<b>Year 6</b>	<b>Year 7</b>	<b>Year 8</b>	<b>Year 9</b>	<b>Year 10</b>
Zone 1	\$0.0026	\$0.0027	\$0.0028	\$0.0028	\$0.0029	\$0.0030	\$0.0031	\$0.0032	\$0.0033	\$0.0034
Zone 2	\$0.0400	\$0.0412	\$0.0424	\$0.0437	\$0.0450	\$0.0464	\$0.0478	\$0.0492	\$0.0507	\$0.0522
Zone 3	\$0.0640	\$0.0659	\$0.0679	\$0.0699	\$0.0720	\$0.0742	\$0.0764	\$0.0787	\$0.0811	\$0.0835



## APPENDIX 2 – PBID LAW

\*\*\* THIS DOCUMENT IS CURRENT THROUGH THE 2020 SUPPLEMENT \*\*\*  
(ALL 2019 LEGISLATION)

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

#### CHAPTER 1. General Provisions

#### ARTICLE 1. Declarations

##### **36600. Citation of part**

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

##### **36601. Legislative findings and declarations; Legislative guidance**

The Legislature finds and declares all of the following:

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



- (1) The lack of legislative guidance has resulted in uncertainty and inconsistent application of this act, which discourages the use of assessments to fund needed improvements, maintenance, and activities in property-based districts, contributing to blight and other underutilization of property.
- (2) Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed. Therefore, for special benefits to exist as a separate and distinct category from general benefits, the incidental or collateral effects of those special benefits are inherently part of those special benefits. The mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits.
- (3) It is of the utmost importance that property-based districts created under this act have clarity regarding restrictions on assessments they may levy and the proper determination of special benefits. Legislative clarity with regard to this act will provide districts with clear instructions and courts with legislative intent regarding restrictions on property-based assessments, and the manner in which special benefits should be determined.

### **36602. Purpose of part**

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

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

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

### **36603.5. Part prevails over conflicting provisions**

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

### **36604. Severability**

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

## **ARTICLE 2. Definitions**

### **36606. “Activities”**

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

- (a) Promotion of public events.
- (b) Furnishing of music in any public place.
- (c) Promotion of tourism within the district.
- (d) Marketing and economic development, including retail retention and recruitment.
- (e) Providing security, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.



(f) Other services provided for the purpose of conferring special benefit upon assessed real property or specific benefits upon assessed businesses located in the district.

**36606.5. “Assessment”**

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

**36607. “Business”**

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

**36608. “City”**

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

**36609. “City council”**

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

**36609.4. “Clerk”**

“Clerk” means the clerk of the legislative body.

**36609.5. “General benefit”**

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

**36610. “Improvement”**

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

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

**36611. “Management district plan”; “Plan”**

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



**36612. “Owners’ association”**

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

**36614. “Property”**

“Property” means real property situated within a district.

**36614.5. “Property and business improvement district”; “District”**

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

**36614.6. “Property-based assessment”**

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

**36614.7. “Property-based district”**

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

**36615. “Property owner”; “Business owner”; “Owner”**

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

**36615.5. “Special benefit”**

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

**36616. “Tenant”**

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

**ARTICLE 3. Prior Law**

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



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

**CHAPTER 2. Establishment**

**36620. Establishment of property and business improvement district**

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

**36620.5. Requirement of consent of city council**

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

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

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

**36622. Contents of management district plan**

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

- (a) If the assessment will be levied on property, a map of the district in sufficient detail to locate each parcel of property and, if businesses are to be assessed, each business within the district. If the assessment





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

(b) The name of the proposed district.

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

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

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

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

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

(h) The specific number of years in which assessments will be levied. In a new district, the maximum number of years shall be five. Upon renewal, a district shall have a term not to exceed 10 years.

Notwithstanding these limitations, a district created pursuant to this part to finance capital improvements with bonds may levy assessments until the maximum maturity of the bonds. The management district plan may set forth specific increases in assessments for each year of operation of the district.

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

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

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

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

or collateral effects that arise from the improvements, maintenance, or activities of a property-based district and that benefit property or persons not assessed shall not be deducted from the entirety of the cost of any special benefit or affect the proportionate special benefit derived by each identified parcel.

- (l) In a property-based district, the total amount of all special benefits to be conferred upon the properties located within the property-based district.
- (m) In a property-based district, the total amount of general benefits, if any.
- (n) In a property-based district, a detailed engineer's report prepared by a registered professional engineer certified by the State of California supporting all assessments contemplated by the management district plan.
- (o) Any other item or matter required to be incorporated therein by the city council.

### **36623. Procedure to levy assessment**

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

### **36624. Changes to proposed assessments**

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

### **36625. Resolution of formation**



(a) If the city council, following the public hearing, decides to establish a proposed property and business improvement district, the city council shall adopt a resolution of formation that shall include, but is not limited to, all of the following:

- (1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property, businesses, or both within the district, a statement on whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements need not be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities and the location and extent of the proposed district.
- (2) The number, date of adoption, and title of the resolution of intention.
- (3) The time and place where the public hearing was held concerning the establishment of the district.
- (4) A determination regarding any protests received. The city shall not establish the district or levy assessments if a majority protest was received.
- (5) A statement that the properties, businesses, or properties and businesses in the district established by the resolution shall be subject to any amendments to this part.
- (6) A statement that the improvements, maintenance, and activities to be conferred on businesses and properties in the district will be funded by the levy of the assessments. The revenue from the levy of assessments within a district shall not be used to provide improvements, maintenance, or activities outside the district or for any purpose other than the purposes specified in the resolution of intention, as modified by the city council at the hearing concerning establishment of the district. Notwithstanding the foregoing, improvements and activities that must be provided outside the district boundaries to create a special or specific benefit to the assessed parcels or businesses may be provided, but shall be limited to marketing or signage pointing to the district.
- (7) A finding that the property or businesses within the area of the property and business improvement district will be benefited by the improvements, maintenance, and activities funded by the proposed assessments, and, for a property-based district, that property within the district will receive a special benefit.
- (8) In a property-based district, the total amount of all special benefits to be conferred on the properties within the property-based district.

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

### **36627. Notice and assessment diagram**

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

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

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

### **36628.5. Assessments on businesses or property owners**

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



distribution of benefits from the proposed improvements, maintenance, and activities, provided that any property-based assessment conforms with the requirements set forth in paragraph (2) of subdivision (k) of Section 36622.

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

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

**36630. Expiration of district; Creation of new district**

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

**CHAPTER 3. Assessments**

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

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

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

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

**36633. Time for contesting validity of assessment**

The validity of an assessment levied under this part shall not be contested in an 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. An appeal from a final judgment in an action or proceeding shall be perfected within 30 days after the entry of judgment.

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

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

**36635. Request to modify management district plan**



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

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

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

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

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

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

**36637. Reflection of modification in notices recorded and maps**

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

**CHAPTER 3.5. Financing**

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

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

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

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

**CHAPTER 4. Governance**

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



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

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

(1) Any proposed changes in the boundaries of the property and business improvement district or in any benefit zones or classification of property or businesses within the district.

(2) The improvements, maintenance, and activities to be provided for that fiscal year.

(3) An estimate of the cost of providing the improvements, maintenance, and activities for that fiscal year.

(4) The method and basis of levying the assessment in sufficient detail to allow each real property or business owner, as appropriate, to estimate the amount of the assessment to be levied against his or her property or business for that fiscal year.

(5) The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.

(6) The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.

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

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

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

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

## **CHAPTER 5. Renewal**

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

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

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

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



## CHAPTER 6. Disestablishment

### **36670. Circumstances permitting disestablishment of district; Procedure**

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

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

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

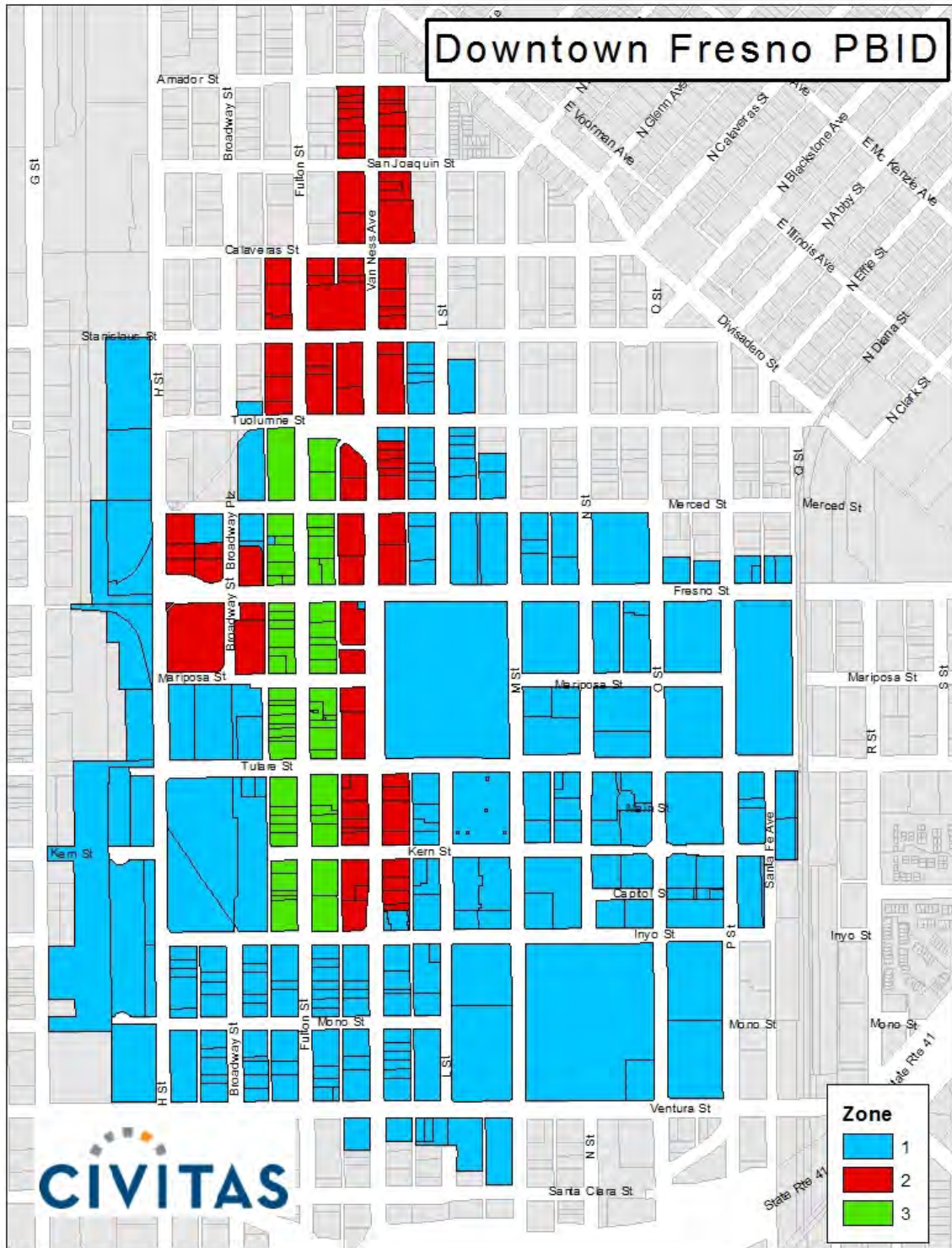
(b) The city council shall adopt a resolution of intention to disestablish the district prior to the public hearing required by this section. The resolution shall state the reason for the disestablishment, shall state the time and place of the public hearing, and shall contain a proposal to dispose of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

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

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

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

# APPENDIX 3 – MAP





## APPENDIX 4 – PARCEL ASSESSMENT CALCULATIONS

APN	LOT SIZE	LOT ASSESSMENT	BUILT SQUARE FOOTAGE	BUILT SQUARE FOOTAGE ASSESSMENT	TOTAL ASSESSMENT	ZONE
46504033S	229,996	\$5,979.90	0	\$0.00	\$5,979.90	1
46504037ST	100,188	\$2,604.89	0	\$0.00	\$2,604.89	1
46504038ST	129,809	\$3,375.03	0	\$0.00	\$3,375.03	1
46605606	13,500	\$351.00	2,364	\$30.73	\$381.73	1
46605607	9,000	\$234.00	0	\$0.00	\$234.00	1
46605608	5,000	\$130.00	1,992	\$25.90	\$155.90	1
46605618	17,400	\$452.40	6,106	\$79.38	\$531.78	1
46606444T	277,477	\$7,214.40	206,000	\$2,678.00	\$9,892.40	1
46608204	18,750	\$487.50	16,575	\$215.48	\$702.98	1
46608205	22,500	\$585.00	6,616	\$86.01	\$671.01	1
46608401T	128,066	\$3,329.72	75,522	\$981.79	\$4,311.50	1
46609114T	128,502	\$3,341.05	0	\$0.00	\$3,341.05	1
46609201T	128,066	\$3,329.72	89,700	\$1,166.10	\$4,495.82	1
46609301T	10,890	\$283.14	0	\$0.00	\$283.14	1
46609305T	109,336	\$2,842.74	0	\$0.00	\$2,842.74	1
46609401T	79,897	\$2,077.32	82,716	\$1,075.31	\$3,152.63	1
46609409	48,000	\$249.60	43,232	\$112.40	\$362.00	1T
46611303	22,500	\$585.00	7,960	\$103.48	\$688.48	1
46611306	12,000	\$312.00	5,920	\$76.96	\$388.96	1
46611307	22,500	\$585.00	22,250	\$289.25	\$874.25	1
46611308	25,500	\$663.00	0	\$0.00	\$663.00	1
46611309	37,500	\$975.00	35,516	\$461.71	\$1,436.71	1
46611414	45,000	\$1,170.00	30,000	\$390.00	\$1,560.00	1
46611503	15,000	\$78.00	7,576	\$19.70	\$97.70	1T
46611509	15,000	\$390.00	11,673	\$151.75	\$541.75	1
46611510	11,250	\$292.50	0	\$0.00	\$292.50	1
46611511	7,500	\$195.00	0	\$0.00	\$195.00	1
46611512	7,500	\$195.00	3,250	\$42.25	\$237.25	1
46611513T	22,580	\$587.08	19,009	\$247.12	\$834.20	1
46611515T	18,731	\$487.01	0	\$0.00	\$487.01	1
46611613T	119,682	\$3,111.73	406,361	\$5,282.69	\$8,394.43	1
46611614T	9,147	\$237.82	0	\$0.00	\$237.82	1
46612101T	124,146	\$3,227.80	54,028	\$702.36	\$3,930.16	1
46612201	23,230	\$603.98	24,068	\$312.88	\$916.86	1
46612202	66,770	\$1,736.02	85,213	\$1,107.77	\$2,843.79	1



46612207T	29,185	\$758.81	24,068	\$312.88	\$1,071.69	1
46612208T	70,131	\$1,823.41	85,213	\$1,107.77	\$2,931.18	1
46612209	25,920	\$673.92	41,540	\$540.02	\$1,213.94	1
46613207	7,500	\$855.00	1,313	\$74.84	\$929.84	2
46613210	11,250	\$1,282.50	0	\$0.00	\$1,282.50	2
46613211	7,500	\$855.00	0	\$0.00	\$855.00	2
46613212	3,750	\$427.50	1,750	\$99.75	\$527.25	2
46613213	11,250	\$1,282.50	0	\$0.00	\$1,282.50	2
46613214	18,750	\$2,137.50	9,300	\$530.10	\$2,667.60	2
46613401	7,500	\$855.00	0	\$0.00	\$855.00	2
46613402	5,550	\$632.70	748	\$42.64	\$675.34	2
46613403	5,550	\$632.70	2,750	\$156.75	\$789.45	2
46613404	7,500	\$855.00	3,000	\$171.00	\$1,026.00	2
46613405	11,250	\$1,282.50	0	\$0.00	\$1,282.50	2
46613406	10,500	\$1,197.00	10,500	\$598.50	\$1,795.50	2
46613407	12,000	\$1,368.00	4,597	\$262.03	\$1,630.03	2
46614104	46,605	\$3,728.40	16,808	\$672.32	\$4,400.72	2T
46614110	22,651	\$1,812.08	0	\$0.00	\$1,812.08	2T
46614111	6,192	\$495.36	0	\$0.00	\$495.36	2T
46614207	11,250	\$1,282.50	0	\$0.00	\$1,282.50	2
46614208	7,500	\$855.00	0	\$0.00	\$855.00	2
46614209	15,000	\$1,710.00	0	\$0.00	\$1,710.00	2
46614212	26,250	\$2,100.00	16,854	\$674.16	\$2,774.16	2T
46614301	18,750	\$487.50	16,601	\$215.81	\$703.31	1
46614302	7,500	\$195.00	0	\$0.00	\$195.00	1
46614303	7,500	\$195.00	1,344	\$17.47	\$212.47	1
46614313	10,350	\$1,179.90	7,308	\$416.56	\$1,596.46	2
46614314	26,250	\$682.50	22,044	\$286.57	\$969.07	1
46614315	49,650	\$5,660.10	20,781	\$1,184.52	\$6,844.62	2
46614403T	26,136	\$2,979.50	0	\$0.00	\$2,979.50	2
46614408	33,750	\$3,847.50	17,400	\$991.80	\$4,839.30	2
46614507	7,500	\$855.00	8,930	\$509.01	\$1,364.01	2
46614509T	5,100	\$581.40	0	\$0.00	\$581.40	2
46614512T	15,000	\$1,200.00	135,889	\$5,435.56	\$6,635.56	2T
46614518	15,000	\$1,710.00	12,876	\$733.93	\$2,443.93	2
46614522	84,942	\$9,683.39	63,689	\$3,630.27	\$13,313.66	2
46614609	7,500	\$855.00	9,500	\$541.50	\$1,396.50	2
46614613	22,500	\$2,565.00	0	\$0.00	\$2,565.00	2
46614614	18,750	\$1,500.00	7,960	\$318.40	\$1,818.40	2T



46614615U	37,500	\$4,275.00	192,171	\$10,953.75	\$15,228.75	2
46614616	33,750	\$3,847.50	0	\$0.00	\$3,847.50	2
46615103	7,500	\$195.00	0	\$0.00	\$195.00	1
46615104	7,500	\$195.00	0	\$0.00	\$195.00	1
46615105	15,000	\$390.00	7,500	\$97.50	\$487.50	1
46615106	19,500	\$2,223.00	12,225	\$696.83	\$2,919.83	2
46615107	6,750	\$769.50	4,253	\$242.42	\$1,011.92	2
46615108	7,500	\$855.00	7,500	\$427.50	\$1,282.50	2
46615109	7,500	\$855.00	7,694	\$438.56	\$1,293.56	2
46615110	7,950	\$906.30	7,225	\$411.83	\$1,318.13	2
46615114	40,800	\$1,060.80	5,334	\$69.34	\$1,130.14	1
46615201	11,250	\$292.50	11,250	\$146.25	\$438.75	1
46615202T	28,314	\$736.16	0	\$0.00	\$736.16	1
46615203T	20,038	\$520.99	85,803	\$1,115.44	\$1,636.43	1
46615210	33,750	\$3,847.50	27,284	\$1,555.19	\$5,402.69	2
46615211T	26,250	\$2,992.50	20,090	\$1,145.13	\$4,137.63	2
46615312	17,875	\$2,037.75	26,961	\$1,536.78	\$3,574.53	2
46615314	24,000	\$3,744.00	22,350	\$1,720.95	\$5,464.95	3
46615315	22,651	\$2,582.21	0	\$0.00	\$2,582.21	2
46615318	28,749	\$4,484.84	0	\$0.00	\$4,484.84	3
46615411	10,890	\$1,698.84	39,021	\$3,004.62	\$4,703.46	3
46615412	18,750	\$2,925.00	14,268	\$1,098.64	\$4,023.64	3
46615413	7,500	\$1,170.00	14,000	\$1,078.00	\$2,248.00	3
46615414	11,250	\$1,755.00	19,350	\$1,489.95	\$3,244.95	3
46615419T	37,026	\$4,220.96	63,503	\$1,809.84	\$6,030.80	2P
46615421	21,600	\$2,462.40	47,040	\$2,681.28	\$5,143.68	2
46615431	11,325	\$1,766.70	0	\$0.00	\$1,766.70	3
46616001T	549,404	\$14,284.50	182,516	\$2,372.71	\$16,657.21	1
46617111	12,000	\$1,872.00	10,018	\$771.39	\$2,643.39	3
46617112	12,000	\$1,872.00	24,855	\$1,913.84	\$3,785.84	3
46617113	6,000	\$936.00	6,840	\$526.68	\$1,462.68	3
46617114	13,350	\$2,082.60	28,828	\$2,219.76	\$4,302.36	3
46617207	7,950	\$1,240.20	8,342	\$642.33	\$1,882.53	3
46617208	18,300	\$2,854.80	18,100	\$1,393.70	\$4,248.50	3
46617212	17,424	\$2,718.14	111,008	\$8,547.62	\$11,265.76	3
46617215	6,750	\$1,053.00	6,210	\$478.17	\$1,531.17	3
46620104	11,761	\$1,340.75	7,500	\$213.75	\$1,554.50	2P
46620115	22,500	\$1,800.00	28,173	\$1,126.92	\$2,926.92	2T
46620116	26,250	\$2,100.00	17,448	\$697.92	\$2,797.92	2T



46620205	11,250	\$1,282.50	104,712	\$5,968.58	\$7,251.08	2
46620206	11,250	\$292.50	0	\$0.00	\$292.50	1
46620221	20,625	\$2,351.25	11,625	\$662.63	\$3,013.88	2
46620223	28,200	\$2,256.00	21,302	\$852.08	\$3,108.08	2T
46620650T	65,340	\$1,698.84	0	\$0.00	\$1,698.84	1
46620656T	54,673	\$8,528.99	36,523	\$2,812.27	\$11,341.26	3
46621103T	14,753	\$2,301.47	112,750	\$8,681.75	\$10,983.22	3
46621104T	11,112	\$1,733.47	0	\$0.00	\$1,733.47	3
46621105	3,250	\$507.00	6,500	\$500.50	\$1,007.50	3
46621106	4,250	\$663.00	8,500	\$654.50	\$1,317.50	3
46621112	18,750	\$2,925.00	32,880	\$2,531.76	\$5,456.76	3
46621113T	20,968	\$545.17	0	\$0.00	\$545.17	1
46621115T	7,840	\$40.77	0	\$0.00	\$40.77	1T
46621117	30,056	\$2,404.48	127,013	\$5,080.52	\$7,485.00	2T
46621119T	2,080	\$54.08	0	\$0.00	\$54.08	1
46621120	5,250	\$819.00	6,022	\$463.69	\$1,282.69	3
46621201T	7,500	\$1,170.00	89,700	\$6,906.90	\$8,076.90	3
46621203	15,000	\$2,340.00	21,595	\$1,662.82	\$4,002.82	3
46621204	12,632	\$1,970.59	65,244	\$5,023.79	\$6,994.38	3
46621212	14,000	\$1,596.00	21,493	\$1,225.10	\$2,821.10	2
46621213	10,019	\$1,562.96	0	\$0.00	\$1,562.96	3
46621216	7,500	\$1,170.00	7,000	\$539.00	\$1,709.00	3
46621217	7,500	\$1,170.00	7,210	\$555.17	\$1,725.17	3
46621220T	51,401	\$5,859.71	239,184	\$13,633.49	\$19,493.20	2
46621302	8,250	\$1,287.00	18,134	\$1,396.32	\$2,683.32	3
46621303	7,500	\$1,170.00	8,301	\$639.18	\$1,809.18	3
46621304	3,900	\$608.40	6,500	\$500.50	\$1,108.90	3
46621305	7,350	\$1,146.60	11,417	\$879.11	\$2,025.71	3
46621306	3,750	\$585.00	3,750	\$288.75	\$873.75	3
46621307	15,000	\$2,340.00	54,034	\$4,160.62	\$6,500.62	3
46621324	3,600	\$561.60	5,060	\$389.62	\$951.22	3
46621325T	10,890	\$1,698.84	0	\$0.00	\$1,698.84	3
46621330T	34,412	\$894.71	150,000	\$975.00	\$1,869.71	1P
46621332	33,976	\$176.68	25,467	\$66.21	\$242.89	1T
46621333	90,515	\$470.68	76,785	\$199.64	\$670.32	1T
46621334	60,208	\$313.08	0	\$0.00	\$313.08	1T
46621426T	13,939	\$1,589.05	0	\$0.00	\$1,589.05	2
46621427T	20,037	\$2,284.22	0	\$0.00	\$2,284.22	2
46621428T	13,939	\$1,589.05	0	\$0.00	\$1,589.05	2P



46621430T	13,939	\$1,589.05	0	\$0.00	\$1,589.05	2
46621431	26,136	\$135.91	111,886	\$290.90	\$426.81	1T
46621432	26,136	\$2,979.50	0	\$0.00	\$2,979.50	2P
46621520	122,404	\$13,954.06	0	\$0.00	\$13,954.06	2
46621521T	871	\$99.29	0	\$0.00	\$99.29	2
46621522T	120,225	\$13,705.65	0	\$0.00	\$13,705.65	2
46624003	18,886	\$2,153.00	130,358	\$7,430.41	\$9,583.41	2
46624008	31,798	\$3,624.97	46,007	\$2,622.40	\$6,247.37	2
46625007U	1,406	\$160.28	0	\$0.00	\$160.28	2
46625008T	50,094	\$5,710.72	145,729	\$8,306.55	\$14,017.27	2
46626001	5,662	\$883.27	7,020	\$540.54	\$1,423.81	3
46626002	0	\$0.00	7,020	\$540.54	\$540.54	3
46626003	0	\$0.00	7,020	\$540.54	\$540.54	3
46627001	0	\$0.00	41,779	\$3,216.98	\$3,216.98	3
46627002	7,500	\$1,170.00	34,215	\$2,634.56	\$3,804.56	3
46627X01	674	\$105.14	0	\$0.00	\$105.14	3
46627X02	1,752	\$273.31	0	\$0.00	\$273.31	3
46703003ST	61,200	\$1,591.20	30,352	\$394.58	\$1,985.78	1
46703034U	48,568	\$1,262.77	0	\$0.00	\$1,262.77	1
46703035S	132,422	\$3,442.97	0	\$0.00	\$3,442.97	1
46703036U	67,184	\$1,746.78	0	\$0.00	\$1,746.78	1
46703037ST	69,260	\$1,800.76	0	\$0.00	\$1,800.76	1
46703039ST	100,623	\$2,616.20	0	\$0.00	\$2,616.20	1
46703040ST	31,798	\$826.75	0	\$0.00	\$826.75	1
46704020S	188,179	\$4,892.65	0	\$0.00	\$4,892.65	1
46704022S	28,314	\$736.16	0	\$0.00	\$736.16	1
46704023ST	23,522	\$611.57	0	\$0.00	\$611.57	1
46704024ST	52,707	\$1,370.38	21,799	\$283.39	\$1,653.77	1
46704025ST	53,143	\$1,381.72	0	\$0.00	\$1,381.72	1
46704033U	372,438	\$9,683.39	0	\$0.00	\$9,683.39	1
46705028S	109,771	\$2,854.05	17,164	\$223.13	\$3,077.18	1
46816402	7,500	\$195.00	11,000	\$143.00	\$338.00	1
46816408	22,500	\$585.00	8,060	\$104.78	\$689.78	1
46816409	30,600	\$795.60	19,900	\$258.70	\$1,054.30	1
46816501U	5,651	\$146.93	0	\$0.00	\$146.93	1
46816502	55,321	\$1,438.35	35,796	\$465.35	\$1,903.69	1
46816702T	3,485	\$90.61	0	\$0.00	\$90.61	1
46816703T	3,485	\$90.61	0	\$0.00	\$90.61	1
46816704T	26,572	\$690.87	0	\$0.00	\$690.87	1



46816705T	28,750	\$747.50	23,133	\$300.73	\$1,048.23	1
46818145T	132,422	\$3,442.97	382,480	\$4,972.24	\$8,415.21	1
46818219	32,300	\$839.80	37,360	\$485.68	\$1,325.48	1
46818223T	4,356	\$22.65	0	\$0.00	\$22.65	1T
46818225T	9,583	\$49.83	0	\$0.00	\$49.83	1T
46818226T	1,309	\$6.81	0	\$0.00	\$6.81	1T
46818228T	10,019	\$52.10	0	\$0.00	\$52.10	1T
46818229T	26,572	\$690.87	0	\$0.00	\$690.87	1
46818230	50,529	\$1,313.75	0	\$0.00	\$1,313.75	1
46818318U	129,373	\$3,363.70	67,090	\$872.17	\$4,235.87	1
46818419	34,330	\$892.58	38,632	\$502.22	\$1,394.80	1
46818430	23,958	\$622.91	19,250	\$250.25	\$873.16	1
46818437	18,295	\$475.67	0	\$0.00	\$475.67	1
46818438	27,442	\$713.49	89,097	\$1,158.26	\$1,871.75	1
46818439	38,332	\$996.63	171,450	\$1,114.43	\$2,111.06	1P
46818516	34,072	\$885.87	38,632	\$502.22	\$1,388.09	1
46818518	25,264	\$656.86	0	\$0.00	\$656.86	1
46818519	30,618	\$796.07	11,250	\$146.25	\$942.32	1
46818520	25,264	\$656.86	0	\$0.00	\$656.86	1
46819119U	129,373	\$3,363.70	88,748	\$1,153.72	\$4,517.42	1
46821103	5,000	\$130.00	3,650	\$47.45	\$177.45	1
46821104	18,750	\$487.50	6,750	\$87.75	\$575.25	1
46821114	17,424	\$453.02	26,529	\$344.88	\$797.90	1
46821115	18,750	\$487.50	7,228	\$93.96	\$581.46	1
46821116	41,250	\$1,072.50	39,069	\$507.90	\$1,580.40	1
46821117	18,750	\$487.50	7,228	\$93.96	\$581.46	1
46821219T	95,396	\$2,480.30	162,300	\$2,109.90	\$4,590.20	1
46821220T	31,799	\$826.77	0	\$0.00	\$826.77	1
46821410T	127,020	\$3,302.52	251,864	\$3,274.23	\$6,576.75	1
46821429U	231	\$6.01	0	\$0.00	\$6.01	1
46821435U	231	\$6.01	0	\$0.00	\$6.01	1
46821442U	231	\$6.01	0	\$0.00	\$6.01	1
46821449U	463	\$12.04	0	\$0.00	\$12.04	1
46821527	51,400	\$1,336.40	288,597	\$3,751.76	\$5,088.16	1
46821528	43,560	\$1,132.56	0	\$0.00	\$1,132.56	1
46821529	14,374	\$373.72	0	\$0.00	\$373.72	1
46821530	19,166	\$498.32	0	\$0.00	\$498.32	1
46821617	111,210	\$2,891.46	29,600	\$192.40	\$3,083.86	1P
46822426	181,645	\$4,722.77	213,874	\$2,780.36	\$7,503.13	1



46822519	34,500	\$179.40	33,538	\$87.20	\$266.60	1T
46822524	51,836	\$1,347.74	37,017	\$481.22	\$1,828.96	1
46825104	11,250	\$292.50	30,654	\$398.50	\$691.00	1
46825105	11,250	\$1,282.50	33,750	\$1,923.75	\$3,206.25	2
46825109	11,250	\$1,282.50	10,430	\$594.51	\$1,877.01	2
46825110	11,250	\$1,282.50	60,900	\$3,471.30	\$4,753.80	2
46825111	26,250	\$682.50	11,676	\$151.79	\$834.29	1
46825112	13,939	\$362.41	10,658	\$138.55	\$500.97	1
46825113	8,276	\$215.18	0	\$0.00	\$215.18	1
46825114	26,250	\$2,992.50	25,560	\$728.46	\$3,720.96	2P
46825202	11,200	\$291.20	12,709	\$165.22	\$456.42	1
46825204	30,000	\$780.00	17,486	\$227.32	\$1,007.32	1
46825207	6,000	\$684.00	7,600	\$433.20	\$1,117.20	2
46825208	11,250	\$1,282.50	6,154	\$350.78	\$1,633.28	2
46825209T	11,294	\$1,287.52	11,250	\$641.25	\$1,928.77	2
46825210	15,000	\$1,710.00	30,000	\$855.00	\$2,565.00	2P
46825211	18,295	\$475.67	0	\$0.00	\$475.67	1
46825301	6,000	\$156.00	6,000	\$78.00	\$234.00	1
46825311	14,810	\$385.06	0	\$0.00	\$385.06	1
46825316	22,500	\$585.00	0	\$0.00	\$585.00	1
46825318	18,750	\$487.50	11,250	\$146.25	\$633.75	1
46825319	34,848	\$906.05	27,487	\$357.33	\$1,263.38	1
46825321	3,750	\$97.50	0	\$0.00	\$97.50	1
46825322	18,750	\$487.50	30,000	\$390.00	\$877.50	1
46825401	3,750	\$427.50	0	\$0.00	\$427.50	2
46825402	18,730	\$2,135.22	0	\$0.00	\$2,135.22	2
46825403	15,300	\$1,744.20	17,554	\$1,000.58	\$2,744.78	2
46825405	3,750	\$427.50	3,309	\$188.61	\$616.11	2
46825406	11,250	\$1,282.50	11,422	\$651.05	\$1,933.55	2
46825407	18,750	\$2,925.00	37,500	\$2,887.50	\$5,812.50	3
46825408	7,500	\$1,170.00	10,116	\$778.93	\$1,948.93	3
46825409	6,650	\$1,037.40	13,100	\$1,008.70	\$2,046.10	3
46825410	27,125	\$4,231.50	119,581	\$9,207.74	\$13,439.24	3
46825413	7,200	\$820.80	4,242	\$241.79	\$1,062.59	2
46825507	30,000	\$4,680.00	65,000	\$5,005.00	\$9,685.00	3
46825511T	25,265	\$2,880.21	214,292	\$6,107.32	\$8,987.53	2P
46825513	5,904	\$673.06	4,511	\$257.13	\$930.18	2
46825514	225,150	\$18,012.00	126,653	\$5,066.12	\$23,078.12	2T
46825515T	30,056	\$4,688.74	40,194	\$3,094.94	\$7,783.67	3



46825601	30,000	\$780.00	41,136	\$534.77	\$1,314.77	1
46825603	15,000	\$78.00	14,940	\$38.84	\$116.84	1T
46825604	7,500	\$195.00	0	\$0.00	\$195.00	1
46825605	7,500	\$195.00	7,500	\$97.50	\$292.50	1
46825606	7,500	\$195.00	0	\$0.00	\$195.00	1
46825607	7,500	\$195.00	7,500	\$97.50	\$292.50	1
46825608	11,250	\$292.50	22,500	\$292.50	\$585.00	1
46825609	7,500	\$195.00	9,300	\$120.90	\$315.90	1
46825610	11,250	\$292.50	4,752	\$30.89	\$323.39	1P
46825611	7,500	\$195.00	7,500	\$97.50	\$292.50	1
46825612	7,500	\$195.00	15,000	\$195.00	\$390.00	1
46826110	18,750	\$487.50	1,949	\$25.34	\$512.84	1
46826111	7,500	\$195.00	0	\$0.00	\$195.00	1
46826112	7,500	\$195.00	2,490	\$32.37	\$227.37	1
46826114	11,250	\$292.50	10,900	\$141.70	\$434.20	1
46826116	7,500	\$195.00	2,500	\$32.50	\$227.50	1
46826117	7,500	\$195.00	0	\$0.00	\$195.00	1
46826118	60,000	\$1,560.00	12,672	\$164.74	\$1,724.74	1
46826202	6,370	\$165.62	0	\$0.00	\$165.62	1
46826203	6,500	\$169.00	0	\$0.00	\$169.00	1
46826215	18,850	\$490.10	0	\$0.00	\$490.10	1
46826222	16,117	\$419.04	2,250	\$29.25	\$448.29	1
46826404	11,250	\$292.50	1,066	\$6.93	\$299.43	1P
46826408	3,000	\$78.00	0	\$0.00	\$78.00	1
46826409	8,250	\$214.50	0	\$0.00	\$214.50	1
46826410	7,500	\$195.00	260	\$3.38	\$198.38	1
46826411	10,200	\$265.20	200	\$2.60	\$267.80	1
46826412	31,050	\$807.30	22,442	\$291.75	\$1,099.05	1
46826413S	26,136	\$679.54	0	\$0.00	\$679.54	1
46826414	22,500	\$585.00	0	\$0.00	\$585.00	1
46826518	26,136	\$679.54	2,144	\$27.87	\$707.41	1
46828101	24,750	\$3,861.00	126,646	\$9,751.74	\$13,612.74	3
46828102	7,500	\$1,170.00	5,075	\$390.78	\$1,560.78	3
46828103	7,650	\$1,193.40	6,900	\$531.30	\$1,724.70	3
46828104	7,200	\$1,123.20	7,125	\$548.63	\$1,671.83	3
46828105	11,248	\$1,754.69	15,000	\$1,155.00	\$2,909.69	3
46828205T	3,920	\$611.52	4,145	\$161.66	\$773.18	3P
46828219	14,850	\$2,316.60	15,727	\$1,210.98	\$3,527.58	3
46828221T	11,325	\$1,766.70	16,200	\$1,247.40	\$3,014.10	3





46828222T	3,920	\$611.52	6,500	\$253.50	\$865.02	3P
46828223T	26,572	\$4,145.23	0	\$0.00	\$4,145.23	3
46828303	7,500	\$195.00	1,250	\$16.25	\$211.25	1
46828304	22,500	\$585.00	22,500	\$292.50	\$877.50	1
46828307	7,000	\$182.00	6,700	\$87.10	\$269.10	1
46828312	14,000	\$72.80	14,000	\$36.40	\$109.20	1T
46828313	10,500	\$273.00	3,968	\$51.58	\$324.58	1
46828314	30,000	\$780.00	9,518	\$123.73	\$903.73	1
46828315	17,500	\$455.00	0	\$0.00	\$455.00	1
46828316	7,000	\$182.00	6,800	\$88.40	\$270.40	1
46828441	7,504	\$195.10	5,760	\$74.88	\$269.98	1
46828442	8,176	\$212.58	7,450	\$96.85	\$309.43	1
46828443T	137,650	\$3,578.90	0	\$0.00	\$3,578.90	1
46828444T	216,493	\$5,628.82	74,550	\$969.15	\$6,597.97	1
46828445T	114,563	\$2,978.64	0	\$0.00	\$2,978.64	1
46828604	7,650	\$198.90	7,515	\$97.70	\$296.60	1
46828605	10,890	\$283.14	9,694	\$126.02	\$409.16	1
46828606	18,750	\$487.50	2,157	\$28.04	\$515.54	1
46828607	7,500	\$195.00	0	\$0.00	\$195.00	1
46828608	26,250	\$682.50	17,425	\$226.53	\$909.03	1
46828609	7,500	\$195.00	11,056	\$143.73	\$338.73	1
46828610	7,500	\$195.00	12,500	\$162.50	\$357.50	1
46828612	11,250	\$292.50	0	\$0.00	\$292.50	1
46828613	22,500	\$585.00	14,760	\$191.88	\$776.88	1
46829107	10,500	\$273.00	3,920	\$50.96	\$323.96	1
46829108	10,500	\$273.00	5,700	\$37.05	\$310.05	1P
46829109	10,500	\$273.00	10,500	\$68.25	\$341.25	1P
46829110	3,500	\$91.00	0	\$0.00	\$91.00	1
46829111	21,000	\$546.00	7,000	\$91.00	\$637.00	1
46829113T	26,136	\$679.54	18,434	\$239.64	\$919.18	1
46829115	11,250	\$292.50	0	\$0.00	\$292.50	1
46829116	22,500	\$585.00	3,150	\$40.95	\$625.95	1
46829401	15,000	\$390.00	15,000	\$195.00	\$585.00	1
46829402	7,500	\$195.00	7,500	\$48.75	\$243.75	1P
46829403	15,000	\$390.00	15,000	\$195.00	\$585.00	1
46829404	7,500	\$195.00	5,000	\$65.00	\$260.00	1
46829405	15,000	\$390.00	1,342	\$8.72	\$398.72	1P
46829406	60,000	\$1,560.00	30,000	\$390.00	\$1,950.00	1
46840053	36,386	\$946.04	5,813	\$75.57	\$1,021.61	1



46840054T	596,772	\$15,516.07	358,410	\$4,659.33	\$20,175.40	1
46855001	11,325	\$58.89	29,613	\$76.99	\$135.88	1T
46855002T	3,049	\$79.27	0	\$0.00	\$79.27	1
95070002	67,332	\$1,750.64	0	\$0.00	\$1,750.64	1
95070030	584,278	\$15,191.24	0	\$0.00	\$15,191.24	1



## APPENDIX 5 – TOTAL ESTIMATED MAXIMUM COST OF IMPROVEMENTS, MAINTENANCE, AND ACTIVITIES

The estimated maximum cost of the line items below was developed based on the estimated costs of providing services in the proposed DFPBID. The costs below are estimated; the actual line item costs will fluctuate. The table below shows expenditures from assessment and non-assessed funds. Assessment funds are governed by Section VI. There is no limit on reallocation of non-assessment funds by the Downtown Fresno Association. The total maximum budget may exceed the maximum listed in this table if parcel ownership changes results in parcels being assessed at a higher rate due to a higher estimated benefit.

<b>Year</b>	<b>Clean &amp; Safe</b>	<b>Economic Enhancements</b>	<b>Management &amp; Administration</b>	<b>Contingency / Reserve</b>	<b>Fulton Zone Activation</b>	<b>Total</b>
2022/23	\$303,060.69	\$241,542.19	\$189,896.68	\$77,685.00	\$50,982.17	<b>\$863,166.73</b>
2023/24	\$312,152.51	\$248,788.46	\$195,593.58	\$80,015.55	\$52,511.64	<b>\$889,061.74</b>
2024/25	\$321,517.09	\$256,252.11	\$201,461.39	\$82,416.02	\$54,086.99	<b>\$915,733.60</b>
2025/26	\$331,162.60	\$263,939.67	\$207,505.23	\$84,888.50	\$55,709.60	<b>\$943,205.60</b>
2027/28	\$341,097.48	\$271,857.86	\$213,730.39	\$87,435.16	\$57,380.89	<b>\$971,501.78</b>
2028/29	\$351,330.40	\$280,013.60	\$220,142.30	\$90,058.21	\$59,102.32	<b>\$1,000,646.83</b>
2029/30	\$361,870.31	\$288,414.01	\$226,746.57	\$92,759.96	\$60,875.39	<b>\$1,030,666.24</b>
2030/31	\$372,726.42	\$297,066.43	\$233,548.97	\$95,542.76	\$62,701.65	<b>\$1,061,586.23</b>
2031/32	\$383,908.21	\$305,978.42	\$240,555.44	\$98,409.04	\$64,582.70	<b>\$1,093,433.81</b>
2032/33	\$395,425.46	\$315,157.77	\$247,772.10	\$101,361.31	\$66,520.18	<b>\$1,126,236.82</b>
<b>Total</b>	<b>\$3,474,251.17</b>	<b>\$2,769,010.52</b>	<b>\$2,176,952.65</b>	<b>\$890,571.51</b>	<b>\$584,453.53</b>	<b>\$9,895,239.38</b>

