

Attachment A

**Temescal/Telegraph Business
Improvement District**

Engineer's Report

**Oakland, California
January 2024**

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

Article XIID of the California State Constitution and the State of California Property and Business Improvement District Law of 1994 as amended, and augmented by the City of Oakland Business Improvement Management District Ordinance 12190, Chapter 4.48 of the Oakland Municipal Code

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ENGINEER'S STATEMENT

This Engineer's Report is prepared pursuant to Article XIID of the California State Constitution and the State of California Property and Business Improvement District Law of 1994, as amended (California Streets and Highways Code § 36600 et seq.), and augmented by Business Improvement Management District Ordinance #12190, Chapter 4.48 City of Oakland Municipal Code.

The Temescal/Telegraph Business Improvement District ("BID") will provide activities either currently not provided or are above and beyond what the City of Oakland provides. These activities will specially benefit each individual assessable parcel in the BID. Every individual assessed parcel within the BID receives special benefit from the activities identified under Section B of this Report. Only those individual assessed parcels within the BID receive the special benefit of these proposed activities.

The duration of the renewed BID is ten (10) years, commencing January 1, 2025 and ending December 31, 2034. An estimated budget for the BID improvements and activities is set forth in Section D. Assessments will be subject to an annual increase of up to 7% per year as determined by the Owners' Association. Assessment increases must stay between 0% and 7% in any given year. Funding for the BID improvements and activities shall be derived from a property-based assessment of each specially benefitted parcel in the BID. A detailed description of the methodology for determining the proportional special benefit each individual assessable parcel receives from the service and the assessment for each parcel is set forth in Section F.

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



Respectfully submitted,

Terrance E. Lowell, P.E.

SECTION A: LEGISLATIVE AND JUDICIAL REVIEW

Property and Business Improvement District Law of 1994

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

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

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

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

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

The State Law also defines special benefit as "...for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefits does not make the benefits general."³

As of July 19, 2022, the State Law, Section 36615.5 (b), was amended to further define special benefit as it relates to the improvements and activities these districts provide. Specifically, the amendment states: "'Special benefit' also includes, for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefit does not make the benefits general."

¹ California Streets and Highways Code, Section 36610.

² California Streets and Highways Code, Section 36613.

³ California Streets and Highways Code, Section 36615.5(b)

Article XIID of the State Constitution

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

(a) An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel. Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit.

(b) All assessments shall be supported by a detailed engineer's report prepared by a registered professional engineer certified by the State of California.⁴

"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."⁵

Judicial Guidance

Since the enactment of Article XIID, the courts have rendered opinions regarding various aspects of Article XIID. The notable portion of a case that applies to BIDs in particular is noted below.

"The engineer's report describes the services to be provided by the BID [i.e. the BID]; (1) security, (2) streetscape maintenance (e.g., street sweeping, gutter cleaning, graffiti removal), and (3) marketing, promotion, and special events. They are all services over and above those already provided by the City within the boundaries of the BID. And they are particular and distinct benefits to be provided only to the properties within the BID, not to the public at large—they 'affect the assessed property in a way that is particular and distinct from [their] effect on other parcels and that real property in general and the public at large do not share."⁶

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

⁴ Section 4, Article XIID of the State Constitution.

⁵ Section 2 (i), Article XIID of the State Constitution.

⁶ *Dahms v. Downtown Pomona Property and Business Improvement District* (2009) 174 Cal.App. 4th 708, 722.

SECTION B: IMPROVEMENTS AND ACTIVITIES

The Temescal/Telegraph Business Improvement District renewal committee collectively determined the priority for improvements and activities that the BID will deliver. The primary needs as determined by the property owners are Safe and Clean programs specifically, the Temescal/Telegraph Business Improvement District shall provide the following activities:

Clean and Safe

Safe Team Program

The Safe Team Program provides safety services for the individual parcels located within the District in the form of walking patrols. The purpose of the Safe Team Program is to deter and report illegal activities taking place on the streets, sidewalks, storefronts, and parking lots. The presence of the Safe Team Program is intended to deter such illegal activities as vandalism, car break-ins, graffiti, narcotic use or sales, public urination, trespassing, prostitution, illegal panhandling, and illegal dumping.

Programs may include:

- Foot patrol
- Homeless outreach
- Coordination with police and other city departments

The Program supplements, not replaces, other ongoing police, security and patrol efforts within the District. The Safe Team Program will only provide its services within the District boundaries. The special benefit to parcels from these services is increased commercial activity which directly relates to increases in lease rates and customer usage. A District that is perceived as unsafe deters pedestrian and commercial activity.

Commercial parcels benefit from District programs that work to provide greater pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment. This all works to increase occupancy and enhance the business climate, new business attraction, business retention and business investment. Retail parcels benefit from District programs that work to provide greater pedestrian traffic, increased sales and an enhanced business climate. Industrial parcels benefit from District programs that work to provide an enhanced sense of safety and cleanliness which make employees feel safe. Residential parcels benefit from District programs that provide an enhanced sense of safety, cleanliness and a positive user experience which in turn improves the business climate and business offering and attracts and retains residents. Office parcels benefit from District programs that work to provide greater pedestrian traffic, an enhanced business climate, new business and tenant attraction, business/tenant retention, and increased business investment. Non-profit parcels benefit from District programs that provide a better environment which increases the likelihood of attracting and maintaining employees at the service providers. Utility parcels benefit from District programs which work to provide greater pedestrian traffic and increased use which makes employees feel safe. Transportation-related parcels benefit from District programs that work to provide greater pedestrian traffic, increased sales and make employees and visitors feel safe. Publicly owned parcels benefit from District programs which work to provide greater pedestrian traffic and increased use which make employees and visitors feel safe.

Clean Team Program

To consistently deal with cleaning issues, a Clean Program will continue to be provided as it has

for the last 10 years as well as include an increase in deployment. The Clean Team only provides service to properties within District boundaries. Clean Team programs may consist of the following elements:

- Uniformed, radio equipped personnel sweeping sidewalks and gutters
- Litter and debris removal from sidewalks and gutters
- Removal of paper signs and handbills that are taped or glued on property, utility boxes, and poles
- Pressure washing sidewalks when needed.
- Graffiti removal by painting, using solvent and pressure washing.

The District maintains a zero-tolerance graffiti policy. Clean sidewalks support an increase in commerce and provide a special benefit to each individually assessed parcel in the district.

The Clean Team only provides service to assessed parcels within District boundaries. The special benefit to assessed parcels from these services is increased commercial activity which directly relates to increases in lease rates and customers. Dirty and unclean sidewalks deter pedestrians and commercial activity.

Commercial parcels benefit from District programs that work to provide greater pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment. This all works to increase occupancy and enhance the business climate, new business attraction, business retention and business investment. Retail parcels benefit from District programs that work to provide greater pedestrian traffic, increased sales and an enhanced business climate. Industrial parcels benefit from District programs that work to provide an enhanced sense of safety and cleanliness which make employees feel safe. Residential parcels benefit from District programs that provide an enhanced sense of safety, cleanliness and a positive user experience which in turn improves the business climate and business offering and attracts and retains residents. Office parcels benefit from District programs that work to provide greater pedestrian traffic, an enhanced business climate, new business and tenant attraction, business/tenant retention, and increased business investment. Non-profit parcels benefit from District programs that provide a better environment which increases the likelihood of attracting and maintaining employees at the service providers. Utility parcels benefit from District programs which work to provide greater pedestrian traffic and increased use which makes employees feel safe. Transportation-related parcels benefit from District programs that work to provide greater pedestrian traffic, increased sales and make employees and visitors feel safe. Publicly owned parcels benefit from District programs which work to provide greater pedestrian traffic and increased use which makes employees and visitors feel safe.

Marketing and Identity Enhancement

Management staff expenses are allocated according to generally accepted accounting job costing procedures and are allocated to the specific areas in which staff works.

To communicate the changes and activities that are taking place in the Temescal/Telegraph Business Improvement District and to enhance the positive perception of the Temescal/Telegraph Business Improvement District parcels, marketing and identity enhancement programs have been created. This is a special benefit because it works to improve the positive perception of the District. Decisions on where to shop, eat, work and live

are largely based on a perception of the place. The special benefit to District assessed parcels from these services is increased commercial activity which directly relates to increases in lease rates and enhanced commerce.

Marketing and Identity programs may include:

- Media relations and communications
- Business attraction and retention
- District stakeholder communications
- Public sector communications
- Events and activations
- Website maintenance

This all works to increase occupancy and enhance the business climate, new business attraction, business retention and business investment. Commercial parcels benefit from increased exposure and awareness of District programs that work to provide greater pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment. Retail parcels benefit from increased exposure and awareness of District programs that work to provide greater pedestrian traffic, increased sales, an enhanced business climate, new business attraction, business retention, and increased business investment. Industrial parcels benefit from increased exposure and awareness of District programs that provide new business attraction and increased commercial activity. Residential parcels benefit from District programs that provide an increased awareness of District amenities such as retail options which, in turn, enhances the business climate and improves the business offering and attracts new residents. Office parcels benefit from District programs that work to provide increased exposure and awareness which in turn work to provide an enhanced business climate, new business and tenant attraction, business/tenant retention, and increased business investment. Non-profit parcels benefit from District programs that provide a better environment which increases the likelihood of attracting and maintaining employees at the service providers. Utility parcels benefit from District programs which increase exposure of District amenities which in turn work to provide greater pedestrian traffic and increased use which makes employees feel safe. Transportation-related parcels benefit from District programs that work to provide increased exposure and awareness which in turn attracts new business. Publicly owned parcels benefit from District programs which increase exposure and awareness of District amenities which in turn work to provide greater pedestrian traffic and increased use which makes employees and visitors feel safe.

Administration & Government/Community Relations

Administration and Management staff expenses are allocated according to generally accepted accounting job costing procedures and are allocated to the specific areas in which staff works.

The improvements and activities are managed by a professional staff that requires centralized administrative support. Management staff oversees the District's services which are delivered seven days a week. Management staff actively works and advocates on behalf of the District parcels to ensure that City and County services and policies support the District. The Administration & Government/Community Relations budget also includes administration items such as office expenses, professional services, organizational expenses such as insurance, the cost to fulfill the City's financial reporting requirements, and City fees to collect and process the assessments.

A well-managed District provides necessary BID program oversight and guidance that produces higher quality and more efficient programs. The special benefit to assessed parcels from these services is increased commercial activity which directly relates to increases in lease rates and enhanced commerce.

Contingency and Reserve

A prudent portion of the budget, maintained in a reserve fund, will cover lower than anticipated collections and unanticipated increases in program costs. A contingency of 4.8% of the total assessment income for unexpected expenses and/or revenue shortfall is included in this budget item. Contingencies not used each year will be applied to programs in that current year. Renewal of the District will be funded from this line item.

SECTION C: BENEFITTING PARCELS

BID Boundary Description

The proposed District includes parcels in the following boundaries:

Northern Boundary: Starting at the southeast and southwest side of the intersection of Woolsey Street and Telegraph Avenue and running south along Telegraph Avenue. On Shattuck Avenue, the northern boundary will be the 24 freeway.

Southern Boundary: Starting at the southwest and southeast corners of the intersection of W. MacArthur Avenue and Telegraph Avenue and running north. In addition, the southern boundary of those parcels along 40th Street include all parcels fronting along the south side of 40th Street from the parcel at the southwest corner of the intersection of Broadway and 40th Street on the east to the fourth corners of the intersection of W. MacArthur and Telegraph on the south.

Eastern Boundary: Starting at the parcel at the southwestern and northwestern corners of the intersection of Broadway and 40th Street, running west along 40th Street and then following the eastern edge of all of the parcels fronting along Telegraph Avenue from the parcel at the southeastern corner of the intersection of W. MacArthur and Telegraph, running northward up to the parcel at the southeastern corner of the intersection of 51st Street and Telegraph Avenue. Continuing northward on Telegraph the east boundary includes parcels 14-1226-14, 14-1227-38-2 and 14-1227-37-7 near Claremont and Cavour Street. Continuing to include the eastern side of all of the parcels fronting along Telegraph Avenue from Claremont Avenue to parcel 16-1421-19-1 at the southeastern corner of the intersection of Woolsey Street and Telegraph Avenue.

Western Boundary: Starting at the intersection of Highway 24 and W. MacArthur Drive, parcel number 12-1025-06 running northward along the freeway to the parcel at the northwestern corner of the intersection of 40th Street and Telegraph Avenue (parcel 12-1012-53) and continuing northward following the western or back edges of the parcels fronting on Telegraph Avenue as well as Shattuck Avenue up 51st Street. The western boundary then encompasses Children's Hospital on Martin Luther King Jr. Way and then tracks back to follow the western edge of the parcels fronting Telegraph Avenue from 51st Street and Shattuck, northward past the

freeway encompassing the parcels' edge from the 24 Freeway to the parcel at the southwestern corner of the intersection of Woolsey Street and Telegraph Avenue.

Benefit Zones

Zone 1 represents all identified assessed parcels within the core commercial and residential area. Zone 1 contains the highest concentration of commercial uses that primarily serve the needs of the immediate neighborhood within the District. Zone 1 also has the highest pedestrian counts and the highest demand for clean and safe services. The need for a higher frequency of services is based upon the high activation of the area with office, residential, restaurants, bars and other entertainment related activities that require daily special benefit services to respond to the needs of each of these identified assessed parcels to mitigate the impact of high volumes of visitors and pedestrians. Zone 1 includes Telegraph Ave from CA 24 to MacArthur Blvd and Shattuck Ave. from CA 24 to 45th Street, 40th Street from CA 24 to Broadway.

Zone 2 represents all identified assessed parcels on Telegraph Ave north of CA 24 to the Berkeley town line. Services are provided at a lower frequency than those in Zone 1. The north boundary is Woolsey Street. The southern boundary is CA 24.




Zone 3 represents all identified assessed parcels along 52nd Street from CA 24 to MLK Blvd. Zone 3 has the lowest demand for clean and safe services and lowest level of pedestrian activity.

Condominium Zone represents all residential, live-work, and commercial condominium units identified assessed parcels. Condominium building area is a direct measure of the static utilization of each condominium unit (parcel) and its corresponding impact or draw on District funded activities. The vast majority of condominium parcels and units are newer residential condominiums. The condominium zone parcels will proportionately specially benefit from PBID funded programs and activities and will be assessed at a rate of \$0.25 per square foot of unit area only. This rate applies to all condo identified assessed parcels regardless of their location in a Benefit Zone This assessment rate structure is commensurate with the types of special benefit services and programs provided by the District. Therefore, condominium property owners will pay an assessment rate that is in line with the level of service and represents 100% of the special benefit received.



PROPOSED BOUNDARIES
OF THE TEMESCAL/TELEGRAPH
BUSINESS IMPROVEMENT DISTRICT,
OAKLAND, STATE OF CALIFORNIA



-  ZONE 1
-  ZONE 2
-  ZONE 3



SECTION D: PROPORTIONAL BENEFITS

Methodology

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

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

1. Defining the proposed activities,
2. Determining which parcels specially benefit from the proposed activities,
3. Determining the amount of special benefit each parcel receives,
4. Determining the proportional special benefit a parcel receives in relation to the amount of special benefit all other parcels in the BID receive.

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

Special Benefit Factors

The methodology to levy assessments upon real property that receives special benefits from the improvements and activities of the Temescal/Telegraph Business Improvement District is Parcel Square Footage, Building Square Footage and Linear Street Frontage. Parcel Square Footage is relevant to the highest and best use of a property and will reflect the long-term value implications of the improvement district. Building Square Footage is relevant to the interim use of a property and is utilized to measure short and mid-term special benefit. Street Front Footage is relevant to the street level usage of a parcel.

Services and improvements provided by the District are designed to provide special benefits to the mix of commercial, retail, industrial, residential, mixed-use, office, non-profit, and publicly owned parcels. The use of each parcel's Parcel Square Footage in Zones 1, 2, 3; Building Square Footage in Zones 1, 2 and Condominium Zone (Condo Unit Sq Ft); and Street Front Footage in Zone 1, 2, 3 is the best measure of benefit for the programs because the intent of the District programs is to improve the safety of each individual parcel, to increase building occupancy and lease rates, to encourage new business development and attract ancillary businesses and services for parcels within the District. In other words, to attract more customers, residents, patrons, tenants, clients and or employees. The best way to determine each parcel's proportionate special benefit from the District programs is to relate each parcel's Parcel Square Footage, Building Square Footage and Street Front Footage to every other parcel's Parcel Square Footage, Building Square Footage and Street Front Footage.

Parcel Square Footage Defined. Parcel Square Footage is defined as the total amount of area within the borders of the parcel. The borders of a parcel are defined on the County Assessor parcel maps.

Building Square Footage Defined. Building Square Footage is defined as gross building square footage as determined by the outside measurements of a building. Condo unit square footage is defined as building square footage of a unit within a building and defined on the County Assessor parcel maps.

Street Front Footage Defined. Properties are assessed for all street frontages. Properties with more than one street frontage such as corner lots or whole block parcels are assessed for the sum of all the parcels' street frontage. Linear Frontage Footage was obtained from the County Assessor's parcel maps.

SECTION E: COST ESTIMATE

2025 Operating Budget

The Temescal/Telegraph Business Improvement District's operating budget takes into consideration:

1. The improvements and activities needed to provide special benefits to each individual parcel within the Temescal/Telegraph Business Improvement District boundary (Section B),
2. The parcels that specially benefit from said improvements and activities (Section C), and
3. The costs associated with the special and general benefits conferred (Section F).

EXPENDITURES	TOTAL BUDGET	% of Budget
Clean & Safe	\$566,968	68.10%
Marketing & Identity Enhancement	\$134,946	16.21%
Admin & Govt/Comm Relations	\$90,696	10.89%
Contingency & Reserve	\$40,000	4.80%
Total Expenditures	\$832,610	100.00%
REVENUES		
Assessment Revenues	\$815,958	98.00%
Other Revenues (1)	\$16,652	2.00%
Total Revenues	\$832,610	100.00%

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

Budget Notations

The cost of providing programs and services may vary depending on the market cost for those programs and services. Expenditures may require adjustment up or down to continue the intended level of programs and services. The Board of Directors of the Owner's Association shall have the right to reallocate up to 10% of the budget allocation within the budgeted categories. Any change must be approved by the Owners' Association Board of Directors and submitted within its annual planning report, pursuant to Section 36650 of the California Streets and Highways Code. The overall budget shall remain consistent with this Management District Plan. Each assessed parcel pays for 100% of the special benefit received based on the level of benefit received. Any annual budget surplus, including those created through cost saving measures, labor vacancies, unexpected reductions in expenses caused by one-time events or unanticipated increases to income, will be rolled into the following year's budget. The carryover funds will be applied to the same budget area that was the source of the carryover funds. The budget will be set accordingly, within the constraints of the Management District Plan, to adjust

for surpluses that are carried forward to ensure that the District is spending these funds in a timely manner and is complying with applicable State laws and City policies. The estimated budget surplus amount will be included in the Annual Report each year. District funds may be used for renewal. Funds from an expired District shall be rolled over into the new District if one is established or returned to the property owners if one is not established, in accordance with Streets and Highways Code section 36671.

Bond Issuance

The District will not issue bonds.

SECTION F: SPECIAL and GENERAL BENEFITS

Special Benefit Defined

State Law, Proposition 218, and judicial opinions require that assessments be levied according to the estimated special benefit each assessed parcel receives from the activities and improvements. Article XIID Section 4(a) of the California Constitution in part states that “only special benefits are assessable”.

The State Law defines special benefit as “...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.”⁷

As of July 19, 2022, the State Law, Section 36615.5 (b), was amended to further define special benefit as it relates to the improvements and activities these districts provide. Specifically, the amendment states: “‘Special benefit’ also includes, for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefit does not make the benefits general.”

Furthermore, the amendment (Section 36622(k)(3)) states: “In a property-based district, properties throughout the district may share the same special benefits. In a district with boundaries that define which parcels are to receive improvements, maintenance, or activities over and above those services provided by the city, the improvements, maintenance or activities themselves may constitute a special benefit. The city may impose assessments that are less than the proportional special benefit conferred, but shall not impose assessments that exceed the reasonable costs of the proportional special benefit conferred. Because one or more parcels pay less than the special benefit conferred does not necessarily mean that other parcels are assessed more than the reasonable cost of their special benefit.”

Special Benefit Analysis

All special benefits derived from the assessments outlined in this Report are for property-related activities that are specifically intended for and directly benefiting each individual assessed parcel in the BID. The special benefit must affect the individual assessable parcel in a way that is particular and distinct from its effect on other parcels and that real property in general and the

⁷ California Streets and Highways Code, Section 36615.5(a)

public at large do not share. No parcel's assessment shall be greater than the special benefits received.

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

The Temescal/Telegraph Business Improvement District's goal is to fund activities and improvements to provide a cleaner and safer environment as outlined in Section B. The goal of improving the economic vitality is to improve the safety and cleanliness of each individual specially benefited parcel in an effort to increase commerce, to increase building occupancy and lease rates and to attract more customers, employees, tenants and investors.

Each parcel will specially benefit from:

- Cleaner sidewalks, streets and common areas
- Real and perceived public safety improvements
- Greater pedestrian traffic
- Enhanced rental incomes
- Improved business climate
- New business and investment
- Well managed BID programs and services

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

Safe and Clean

The enhanced safety activities make the area safer which attracts more businesses, customers, and residents, and ultimately private investment. When business location decisions are made, "lower levels of public safety lead to increased uncertainty in decision making and can be perceived as a signal of a socio-institutional environment unfavorable for investment." Uncertainty affects the investment environment in general, but in particular it increases the fear of physical damage to investment assets (or to people) or their returns...Almost universally, places with lower crime rates are perceived as more desirable."⁸ Once economic investment occurs within the district, pedestrian traffic and commercial activity will increase. The special benefit to assessed parcels from these services is the likelihood of increased lease rates and tenant occupancy due to the increase of commercial activity and an increase in customers that follow from having a safer environment.

The cleaning activities specially benefit each assessed parcel within the BID by providing a clean and aesthetically appealing environment. This is achieved through sidewalk sweeping and power washing, removing litter and graffiti, trash removal, and tree trimming. These activities create the environment needed to achieve the BID's goals. Sidewalks that are dirty and unclean, particularly from homeless activities, deter pedestrians and commercial activity.

⁸ "Accelerating economic growth and vitality through smarter public safety management" IBM Global Business Services Executive Report, September 2012, pg. 2

The Safe and Clean activities are expected to provide special benefits to the assessed parcels in a variety of ways. For example:

- Maintaining and cleaning sidewalks in front of each parcel creates a cohesive environment and allows pedestrians to move freely throughout the BID. Sidewalks that are dirty and unkempt deter pedestrians and commercial activity. "Walkable communities offer many financial benefits, such as a reduction in healthcare costs. Homes with sidewalks tend to sell for more money and in less time than similar homes without sidewalks. Businesses also benefit as residents are more likely to shop locally when there is increased connectivity between residential and business/commercial districts. The well-maintained sidewalks, accessibility, and inviting atmosphere of downtown helps to attract tourists."⁹
- Removing graffiti from buildings to keep the aesthetic appeal uniform throughout the BID;

Marketing and Identity Enhancement

The Marketing and Identity Enhancement activities are tied to and will specially benefit each individual parcel by encouraging business development and investment that generates customer traffic, which directly relates to increases in commercial activity, filling of vacant storefronts and offices and ultimately, increased lease rates for retail and office space.

Administration

The BID requires a professional staff to properly manage programs, communicate with stakeholders, advocate with City departments, and provide leadership. Each parcel will specially benefit from the BID executive staff that will ensure that the BID activities are provided and deployed to assessed parcels and will provide leadership to represent the community with one clear voice.

Special Benefit Conclusion

The fact that each BID improvement and activity defined above will be provided to each assessed parcel is above and beyond what the city currently provides constitutes a special benefit. In addition, the BID activities are targeted to improve the safety, cleanliness and economic vitality of only those parcels that are within the district boundary. Therefore, we conclude that each of the proposed activities provides special benefits to the assessed parcels within the district and that each parcel's assessment is in direct relationship to and no greater than its proportional special benefits received.

General Benefit Defined

As required by the State Constitution Article XIIID Section 4(a), the general benefits of an assessment district must be quantified and separated out so that the cost of the activities that are attributed to general benefit are deducted from the cost assessed against each specially benefitted parcel. General benefits are benefits from the BID activities and improvements that are not special in nature, are not particular and distinct and are not over and above the benefits that other parcels receive.

⁹ "Benefits of Sidewalks", Iowa Healthiest State Initiative, November 1, 2017

General Benefit Analysis

The BID improvements and activities are designed to provide service only to those parcels that are within the district boundary. As discussed above, these activities are determined to provide special benefits only to the assessed parcels. The California Streets and Highways Code Section 36615.5 (b) further defines special benefit as it relates to the improvements and activities these districts provide. Specifically, the amendment states: "Special benefit also includes, for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefits does not make the benefits general."¹⁰ If there is any general benefit to property located in the district or to the public at large, it is incidental to providing special benefits to the assessed parcels. However, it is conceivable that there may be some general benefit that is not quantifiable, and it is judicious to allocate a portion of the budget to acknowledge this.

For the purposes of the Temescal/Telegraph Business Improvement District, we assigned 2%, or \$16,652 of the budget to general benefit. This portion of the budget will need to be funded from sources other than the special assessments.

¹⁰ California Streets and Highways Code, Section 36615.5(b)

SECTION G: APPORTIONMENT METHOD

Assessment Methodology

The proportionate special benefit derived by each identified parcel shall be determined in relation to the entirety of the capital cost of an improvement or the cleaning and operation expenses of an improvement or the cost of the property service being provided. Due to the proportionate special benefits received by these individual parcels from the BID services, these parcels will be assessed at a rate which is proportionate to the amount of special benefits received.

As previously discussed above in Section D, the methodology for allocating the cost of the special benefits is allocated to Parcel Square Footage, Building Square Footage, and Linear Street Frontage respective of each Benefit Zone. The table below indicates the assessable footage for each.

Benefit Factor	Zone 1	Zone 2	Zone 3	Condo Zone
Building Square Footage	2,684,530	421,583	0	311,267
Parcel Square Footage	2,428,698	724,449	285,732	0
Street Front Footage	17,401	6,605	2,034	0

Benefit Zones

The State Law and State Constitution Article XIID require that special assessments be levied according to the special benefit each individual parcel receives from the improvements. In order to match assessment rates to benefits, 4 benefit zones have been created within the District. Each zone receives a different level of services and a different level of special benefit. Each zone pays an assessment rate that reflects 100% of the special benefit received.

The levels of appropriate service delivery were determined by analyzing historical data on the amount of clean and safe services delivered to parcels, current service delivery needs and projecting future needs over the term of the District in order to produce a common level of safety, cleanliness and marketing for each assessed parcel throughout each zone in the District. Each zone's assessment rate was calculated by determining the expense for the services provided in that area and then spreading the expenses over the total assessable footage for that zone.

Zone 1 represents all identified assessed parcels within the core commercial and residential area. The need for a higher frequency of services is based upon the high-density business district which includes restaurants, bars, cafes and other entertainment related activities that require daily special benefit services to respond to the needs of each of these identified assessed parcels to mitigate the impact of high volumes of visitors. Therefore, property owners in Zone 1 will pay a different assessment rate that is in line with the level of service and represents 100% of the special benefit received.

Zone 2 represents all identified assessed parcels found north of CA-24 Zone 2 identified assessed parcels have programs and services at a lower frequency than those in Zone 1.

Therefore, property owners in Zone 2 will pay a different assessment rate that is in line with the level of service and represents 100% of the special benefit received.

Zone 3 represents all identified assessed parcels around the Children's Hospital. Zone 3 has the lowest demand for clean and safe services and lowest level of pedestrian activity. Regular sidewalk operations services shall be allocated to these identified assessed parcels at a frequency less than other Zones. Therefore, property owners in Zone 3 will pay a different assessment rate that is in line with the level of service and represents 100% of the special benefit received. Zone 3 is a sole use Children's Hospital which is distinctly different from the uses in Zones 1 and 2. Therefore it is assessed on street front footage and parcel square footage to reflect the benefit the parcel receives.

The Condominium Zone represents all residential, live-work, and commercial condominium unit identified assessed parcels. The Condominium zone assessment is a direct measure of the static utilization of each condominium unit (parcel) and its corresponding impact or draw on District funded programs and services. The vast majority of residential, mixed-use and commercial condominium parcels and units are newer residential condominiums. Condominium zone parcels will proportionately specially benefit from BID programs and services, but differently than traditional commercial parcels. The building area assessments for Condominium parcels shall be assessed at \$0.25 per square foot of condominium unit building area. This assessment rate structure is commensurate with the types of special benefit services and programs provided by the District for the special benefit of condominium parcels and complexes. Condominium parcels are assessed differently than multi-unit, for-rent apartment buildings, due to the frequency of special benefit services required by each parcel. The multi-unit apartment buildings are commercial properties in which the tenant and landlord have a business relationship. Multi-unit apartment buildings are required to have a business license to operate, and these residential apartment buildings can be bought or sold just as commercial buildings can be bought and sold. In addition, apartment tenants can be evicted by a property owner, something that sets them apart from condo unit parcels. Their stake, and therefore their special benefit, are of a different nature and are very similar to a commercial property owner and a tenant. Therefore, condominium property owners will pay a different assessment rate that is in line with the level of service and represents 100% of the special benefit received.

The following chart identifies each program budget that is allocated to each benefit zone.

EXPENDITURES	ZONE 1	ZONE 2	ZONE 3	CONDO ZONE	TOTAL
Clean & Safe Operations	\$413,887	\$65,201	\$34,018	\$53,862	\$566,968
Marketing & Identity Enhancement	\$98,511	\$15,519	\$8,097	\$12,820	\$134,946
Admin & Govt/Comm relations	\$66,208	\$10,430	\$5,442	\$8,616	\$90,696
Contingency & Reserve	\$29,200	\$4,600	\$2,400	\$3,800	\$40,000
Total Expenditures	\$607,805	\$95,750	\$49,957	\$79,098	\$832,610
REVENUES					

Assessment Revenues	\$595,649	\$93,835	\$48,957	\$77,516	\$815,958
Other Revenues (1)	\$12,156	\$1,915	\$999	\$1,582	\$16,652
Total Revenues	\$607,805	\$95,750	\$49,957	\$79,098	\$832,610

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

Calculation of Assessments

Based on the benefit zone, special benefit factors, assessable square footage and the proposed benefit zone budget, all of which are discussed above, the following table illustrates the first year's maximum annual assessment per parcel's assessable square foot.

Benefit Zone and Rate	2025
Zone 1 Building Sq Ft Rate	\$0.07
Zone 1 Lot Sq Ft Rate	\$0.07
Zone 1 Frontage Rate	\$11.58
Zone 2 Building Sq Ft Rate	\$0.04
Zone 2 Lot Sq Ft Rate	\$0.06
Zone 2 Frontage Rate	\$3.78
Zone 3 Lot Sq Ft Rate	\$0.04
Zone 3 Frontage Rate	\$16.01
Condo Building Sq Ft Rate	\$0.22

Assessment Rate Calculation

For each specially benefitted parcel, the assessment rate is determined by the following calculation respective of each parcel's benefit zone:

The Zone 1 assessment rate is determined by the following calculation:

Zone 1 Assessment Budget = \$595,649

Assessment Budget allocated to Building Square Footage @ 34% = \$202,521

Assessment Budget allocated to Parcel Square Footage @ 33% = \$196,564

Assessment Budget allocated to Street Front Footage @ 33% = \$196,564

Zone 1 Building Square Footage Assessment Rate-

Assessment Budget \$202,521 / 2,684,530 Building Sq Ft = \$0.08

Zone 1 Parcel Square Footage Assessment Rate-

Assessment Budget \$196,564 / 2,428,698 Parcel Sq Ft = \$0.08

Zone 1 Street Front Footage Assessment Rate-

Assessment Budget \$196,564 / 17,401 Front Ft = \$11.30

Sample Parcel Assessment

To calculate the assessment for a parcel with 5,000 square feet of building, 5,000 square feet of parcel, and 100 linear feet of street front footage, multiply the Building Square Footage (5,000) by the Assessment Rate (\$0.08) = (\$400.00) + multiply the Parcel Square Footage (5,000) by the Assessment Rate (\$0.08) = (\$400.00) + multiply the Street Front Footage (100) by the Assessment Rate (\$11.58) = (\$1158.00) = Initial Annual Parcel Assessment (\$1,930.00).

The Zone 2 assessment rate is determined by the following calculation:

Zone 2 Assessment Budget = \$93,835

Assessment Budget allocated to Building Square Footage @ 20% = \$18,767

Assessment Budget allocated to Parcel Square Footage @ 30% = \$28,151

Assessment Budget allocated to Street Front Footage @ 50% = \$46,918

Zone 2 Building Square Footage Assessment Rate-

Assessment Budget \$18,767 / 421,583 Building Sq Ft = \$0.04

Zone 2 Parcel Square Footage Assessment Rate-

Assessment Budget \$28,151 / 724,449 Parcel Sq Ft = \$0.06

Zone 2 Street Front Footage Assessment Rate-

Assessment Budget \$46,918 / 6,605 Front Footage = \$4.26

Sample Parcel Assessment

To calculate the assessment for a parcel with 5,000 square feet of building and 5,000 square feet of parcel multiply the Building Square Footage (5,000) by the Assessment Rate (\$0.04) = (\$200.00) + multiply the Parcel Square Footage (5,000) by the Assessment Rate (\$0.06) = (\$300.00) + multiply the Street Front Footage (100) by the Assessment Rate (\$4.26) = (\$426) = Initial Annual Parcel Assessment (\$1026.00).

The Zone 3 assessment rate is determined by the following calculation:

Zone 3 Assessment Budget = \$28,957

Assessment Budget allocated to Parcel Square Footage @ 25% = \$12,239

Assessment Budget allocated to Street Front Footage @ 75% = \$36,718

Zone 3 Parcel Square Footage Assessment Rate-

Assessment Budget \$12,239 / 285,732 Parcel Sq Ft = \$0.04

Zone 3 Street Front Footage Assessment Rate -

Assessment Budget \$36,718 / 2,034 = \$18.05

Sample Parcel Assessment

To calculate the assessment for a parcel with 5,000 square feet of parcel, multiply the Parcel Square Footage (5,000) by the Parcel Square Footage Assessment Rate (\$0.04) = (\$200) + multiply Street Front Footage (100) by the Street Front Footage Assessment Rate (\$18.05) = (\$1805) = Initial Annual Parcel Assessment (\$2,005.00).

Condominium Zone assessment rate is determined by the following calculation:

Condo Zone Assessment Budget = \$77,516

Assessment Budget allocated to Condo Unit Square Footage @ 100% = \$77,516

Condominium Zone Building Assessment Rate-

Assessment Budget \$77,516 / 311,267 Condo Unit Sq Ft = \$0.25

Sample Parcel Assessment

To calculate the assessment for a parcel with 500 square feet of a Condo Unit, multiply Condo Unit Square Footage (500) by the Assessment Rate (\$0.25) = Initial Annual Parcel Assessment (\$125.00).

Public Property Assessments

There are 9 publicly owned parcels in the District, all of which are identified as assessable and for which special benefit services will be provided. Of the 9 identified assessed parcels, 1 by PG&E Co, 3 by San Francisco Bay Area Rapid Transit, 3 by the State of California, 1 City of Oakland, and 1 City of Oakland Housing Authority.

All publicly owned parcels will pay their proportional share of costs based on the special benefits conferred to those individual parcels. Article XIID of the California Constitution was added in November 1996 and provides for these assessments. It specifically states in Section 4(a) that "Parcels within a district that are owned or used by any agency...shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit." Below is a list of the publicly owned parcels and their respective assessments.

Zon e	APN	Owner Names	Situs Address	2025 Asmt	%
1	014-1218-017-11	P G & E Co 135-1-4d-1/tax Dept B83	542 51st St	\$5,724.97	0.70%
1	012-1025-005	San Francisco Bay Area Rapid Transit District	3838 Turquoise Way	\$11,277.02	1.38%
1	012-1025-006	San Francisco Bay Area Rapid Transit District	526 W Macarthur Blvd	\$16,315.31	2.00%
1	012-1025-008	San Francisco Bay Area Rapid Transit District	526 W Macarthur Blvd	\$8,728.37	1.07%
		<i>Subtotal BART</i>		<i>\$36,320.71</i>	<i>4.45%</i>
2	015-1277-003-01	State Of California	Telegraph Ave	\$82.91	0.01%
2	015-1277-004	State Of California	5619 Telegraph Ave	\$536.85	0.07%
2	015-1277-005-01	State Of California	5609 Telegraph Ave	\$805.31	0.10%
		<i>Subtotal of State of California</i>		<i>\$1,425.07</i>	<i>0.17%</i>
1	014-1219-003	City Of Oakland/Real Estate Division	5205 Telegraph Ave	\$2,374.00	0.29%
1	014-1220-015-02	City Of Oakland Housing Authority	5307 Telegraph Ave	\$25,457.72	3.12%
				\$71,302.47	8.74%

Maximum Annual Assessment Adjustments

The cost of providing programs and services may vary depending on the market cost for those programs and services. Expenditures may require adjustment up or down to continue the intended level of programs and services. Assessments may be subject to annual increases not to exceed the assessment rates in the table below for any given year. Increases will be determined by the District Owner's Association and may vary between 0% and 7% in any given year. Any change must be approved by the Owner's Association Board of Directors and submitted to the City within its annual planning report, pursuant to Section 36650 of the California Streets and Highways Code.

The projections below illustrate a maximum 7% annual increase for all assessment rates.
Maximum Assessment Table

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Zone 1 Bldg Sq Ft	\$0.08	\$ 0.09	\$ 0.09	\$ 0.10	\$ 0.10	\$ 0.11	\$ 0.12	\$ 0.13	\$ 0.14	\$ 0.15
Zone 1 Parcel Sq Ft	\$0.08	\$ 0.09	\$ 0.09	\$ 0.10	\$ 0.10	\$ 0.11	\$ 0.12	\$ 0.13	\$ 0.14	\$ 0.15
Zone 1 Front Ft	\$11.58	\$ 12.39	\$ 13.26	\$ 14.19	\$ 15.18	\$ 16.24	\$ 17.38	\$ 18.59	\$ 19.90	\$ 21.29
Zone 2 Bldg Sq Ft	\$0.04	\$ 0.04	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.07	\$ 0.07
Zone 2 Lot Sq Ft	\$0.06	\$ 0.06	\$ 0.07	\$ 0.07	\$ 0.08	\$ 0.08	\$ 0.09	\$ 0.10	\$ 0.10	\$ 0.11
Zone 2 Front Ft	\$4.26	\$ 4.56	\$ 4.88	\$ 5.22	\$ 5.58	\$ 5.97	\$ 6.39	\$ 6.84	\$ 7.32	\$ 7.83
Zone 3 Bldg Sq Ft	\$0.04	\$ 0.04	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.07	\$ 0.07
Zone 3 Front Ft	\$18.05	\$ 19.31	\$ 20.67	\$ 22.11	\$ 23.66	\$ 25.32	\$ 27.09	\$ 28.98	\$ 31.01	\$ 33.18
Condo Unit Sq Ft	\$0.25	\$ 0.27	\$ 0.29	\$ 0.31	\$ 0.33	\$ 0.35	\$ 0.38	\$ 0.40	\$ 0.43	\$ 0.46

Budget Adjustment

Any annual budget surplus, including those created through cost saving measures, labor vacancies, unexpected reductions in expenses caused by one-time events or unanticipated increases to income, will be rolled into the following year's budget. The budget will be set accordingly, within the constraints of the Management District Plan, to adjust for surpluses that are carried forward to ensure that the District is spending these funds in a timely manner and is complying with applicable State laws and City policies. District funds may be used for renewal. The estimated budget surplus amount will be included in the annual report each year. Funds from an expired District shall be rolled over into the new District if one is established or returned

to the property owners if one is not established, in accordance with Streets and Highways Code section 36671.

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

Future Development

As a result of continued development, the District may experience the addition or subtraction of assessable footage for parcels included and assessed within the District boundaries. The modification for parcel improvements within the District, which changes upwards or downwards the amount of total footage assessed for these parcels will, pursuant to Government Code 53750, be prorated to the date they receive the temporary and/or permanent certificate of occupancy and may be billed directly by the City for the prorated year. Parcels that experience a loss of building square footage need to provide notice of the change to the District by April 1st of each year. Any delinquent assessments owed for the modification of assessable footage that was billed directly by the City will be added to the property tax roll for the following year as delinquent.

In future years of the BID term, the assessments for the special benefits bestowed upon the included BID parcels may change in accordance with the assessment methodology formula listed in the Management District Plan and Engineer's Report, provided the assessment rate does not change. If the assessment formula changes and increases the assessments, then a ballot as defined in Article 13 Section D of the State Constitution will be required for approval of the formula changes.

Assessment Appeal Procedure

Property owners may appeal assessments that they believe are inaccurate. Appeals must be in writing, stating the grounds for appeal and filed with the Owners Association prior to April 1 of each year. Appeals shall be limited to the current assessment year. Any appeal not filed by April 1 shall not be valid. In any case appeals will only be considered for the current year and will not be considered for prior years.

SECTION H: ASSESSMENT ROLL

The total assessment amount for FY 2024/2025 is \$815,958, apportioned to each individual assessed parcel, as follows.

Zone	APN	2025 Asmt	%
1	012-0945-028-01	\$2,426.33	0.30%
1	012-0966-001	\$3,058.45	0.37%
1	012-0967-001	\$1,203.75	0.15%
1	012-0967-002	\$986.76	0.12%
1	012-0967-003	\$2,216.17	0.27%
1	012-0967-005-01	\$3,369.63	0.41%
1	012-0967-006-01	\$1,481.56	0.18%
1	012-0967-007	\$1,554.37	0.19%
1	012-0967-008	\$1,343.88	0.16%
1	012-0968-003-01	\$6,260.77	0.77%
1	012-0969-001	\$2,005.86	0.25%
1	012-0970-001	\$2,108.03	0.26%
1	012-0970-002	\$1,766.06	0.22%
1	012-0970-003	\$1,917.25	0.23%
1	012-0970-004	\$1,223.84	0.15%
1	012-0970-005	\$1,205.90	0.15%
1	012-0970-023-01	\$1,277.98	0.16%
1	012-0970-024	\$860.66	0.11%
1	012-0970-025	\$937.70	0.11%
1	012-0970-026	\$1,476.63	0.18%
1	012-0970-027	\$1,421.37	0.17%
1	012-0970-028	\$1,323.55	0.16%
1	012-0970-029	\$957.80	0.12%
1	012-0970-030	\$794.47	0.10%
1	012-0970-031	\$6,122.68	0.75%

1	012-0972-001	\$2,442.21	0.30%
1	012-0972-002	\$1,430.23	0.18%
1	012-0972-003	\$1,907.78	0.23%
1	012-0972-004	\$1,303.86	0.16%
1	012-0973-001	\$2,143.46	0.26%
1	012-0973-002	\$1,004.87	0.12%
1	012-0973-003	\$1,006.73	0.12%
1	012-0973-004	\$1,093.62	0.13%
1	012-0973-005	\$1,093.62	0.13%
1	012-0973-006	\$1,181.14	0.14%
1	012-0974-013-02	\$4,344.76	0.53%
1	012-0977-001	\$892.05	0.11%
1	012-0977-002-02	\$3,191.05	0.39%
1	012-0977-005	\$1,170.78	0.14%
1	012-0978-001	\$974.11	0.12%
1	012-0978-002-02	\$2,171.88	0.27%
1	012-0978-005	\$857.78	0.11%
1	012-0978-006-03	\$1,183.69	0.15%
1	012-0981-003	\$3,959.43	0.49%
1	012-0981-010	\$395.96	0.05%
1	012-0981-011	\$249.03	0.03%
1	012-0981-012	\$288.88	0.04%
1	012-0981-016	\$596.19	0.07%
1	012-0981-017	\$350.14	0.04%
1	012-0981-018	\$200.47	0.02%
1	012-0981-019	\$241.31	0.03%
1	012-0981-020	\$264.47	0.03%
1	012-0981-021	\$316.77	0.04%
1	012-0982-002-04	\$5,186.95	0.64%
1	012-0982-017	\$1,118.53	0.14%

1	012-1000-012	\$1,529.68	0.19%
1	012-1000-013	\$719.14	0.09%
1	012-1000-015-01	\$1,577.92	0.19%
1	012-1000-016	\$661.72	0.08%
1	012-1000-017	\$1,332.58	0.16%
1	012-1000-018	\$1,307.00	0.16%
1	012-1005-007-02	\$3,486.83	0.43%
1	012-1005-009-01	\$2,273.18	0.28%
1	012-1005-011-00	\$1,196.17	0.15%
1	012-1007-001	\$9,194.38	1.13%
1	012-1007-010	\$742.91	0.09%
1	012-1007-011	\$744.30	0.09%
1	012-1007-012	\$744.30	0.09%
1	012-1007-013	\$744.30	0.09%
1	012-1007-014	\$744.30	0.09%
1	012-1007-029	\$250.53	0.03%
1	012-1007-030	\$253.52	0.03%
1	012-1007-031	\$216.91	0.03%
1	012-1007-032	\$249.53	0.03%
1	012-1007-033	\$249.78	0.03%
1	012-1007-034	\$249.28	0.03%
1	012-1007-035	\$251.77	0.03%
1	012-1007-036	\$253.77	0.03%
1	012-1007-037	\$255.26	0.03%
1	012-1007-038	\$255.26	0.03%
1	012-1007-039	\$253.77	0.03%
1	012-1007-040	\$230.36	0.03%
1	012-1007-041	\$243.06	0.03%
1	012-1007-042	\$251.77	0.03%
1	012-1007-043	\$253.02	0.03%

1	012-1007-044	\$253.02	0.03%
1	012-1007-045	\$251.77	0.03%
1	012-1007-046	\$230.85	0.03%
1	012-1007-047	\$286.44	0.04%
1	012-1007-048	\$259.31	0.03%
1	012-1007-049	\$292.11	0.04%
1	012-1010-001	\$1,763.87	0.22%
1	012-1010-002	\$948.72	0.12%
1	012-1010-003	\$2,252.10	0.28%
1	012-1010-004	\$312.52	0.04%
1	012-1010-005	\$1,281.40	0.16%
1	012-1010-006	\$1,783.70	0.22%
1	012-1011-004	\$1,414.97	0.17%
1	012-1011-005	\$1,148.26	0.14%
1	012-1011-006	\$1,645.75	0.20%
1	012-1011-007	\$1,531.40	0.19%
1	012-1011-008	\$1,059.18	0.13%
1	012-1011-009	\$1,004.64	0.12%
1	012-1011-010	\$1,059.18	0.13%
1	012-1011-011	\$2,314.86	0.28%
1	012-1011-012	\$2,514.58	0.31%
1	012-1011-013-04	\$2,941.47	0.36%
1	012-1011-015	\$1,433.00	0.18%
1	012-1011-016	\$2,512.65	0.31%
1	012-1011-018-02	\$9,343.04	1.15%
1	012-1012-001	\$2,361.93	0.29%
1	012-1012-005-02	\$852.16	0.10%
1	012-1012-005-03	\$3,749.54	0.46%
1	012-1013-001	\$2,359.02	0.29%
1	012-1013-002	\$1,006.58	0.12%

1	012-1013-003	\$854.55	0.10%
1	012-1013-004	\$1,721.96	0.21%
1	012-1025-010-01	\$39,141.76	4.80%
1	012-1025-013	\$10,933.65	1.34%
1	012-1025-014	\$44,593.85	5.47%
1	013-1094-001	\$2,597.30	0.32%
1	013-1094-002	\$1,212.82	0.15%
1	013-1094-003	\$1,215.57	0.15%
1	013-1095-001	\$1,213.90	0.15%
1	013-1095-002	\$1,226.20	0.15%
1	013-1095-004-01	\$2,104.77	0.26%
1	013-1095-005	\$1,154.56	0.14%
1	013-1096-001	\$1,157.86	0.14%
1	013-1096-002	\$914.20	0.11%
1	013-1096-003-02	\$893.87	0.11%
1	013-1096-004-01	\$2,756.58	0.34%
1	013-1097-026	\$1,072.16	0.13%
1	013-1097-027	\$1,617.83	0.20%
1	013-1097-028-01	\$3,913.83	0.48%
1	013-1098-028	\$1,141.09	0.14%
1	013-1098-029	\$1,537.47	0.19%
1	013-1098-033-04	\$4,148.39	0.51%
1	013-1099-025-01	\$2,671.22	0.33%
1	013-1099-026	\$2,091.84	0.26%
1	013-1099-028	\$1,507.06	0.18%
1	013-1099-043	\$7,770.37	0.95%
1	013-1150-014	\$5,958.36	0.73%
1	013-1150-015	\$3,685.92	0.45%
1	013-1150-016	\$1,008.77	0.12%
1	013-1150-023	\$7,930.60	0.97%

1	013-1151-017	\$2,135.84	0.26%
1	013-1151-018	\$2,350.43	0.29%
1	013-1151-020-01	\$3,388.84	0.42%
1	013-1151-022-01	\$3,981.06	0.49%
1	013-1152-001	\$3,364.48	0.41%
1	013-1152-014-01	\$2,431.31	0.30%
1	013-1152-016	\$1,377.19	0.17%
1	013-1152-017	\$1,929.84	0.24%
1	013-1152-018	\$1,657.89	0.20%
1	013-1152-019	\$1,600.34	0.20%
1	013-1152-020	\$2,316.72	0.28%
1	013-1152-021	\$1,491.38	0.18%
1	013-1154-002	\$2,181.33	0.27%
1	013-1154-003	\$1,466.13	0.18%
1	013-1154-005	\$1,143.58	0.14%
1	013-1154-009-04	\$6,751.42	0.83%
1	013-1154-009-05	\$15,601.53	1.91%
1	013-1155-005-04	\$2,774.98	0.34%
1	013-1155-005-07	\$1,679.44	0.21%
1	013-1155-005-09	\$2,055.26	0.25%
1	013-1155-005-10	\$819.59	0.10%
1	013-1155-008	\$1,300.50	0.16%
1	013-1156-001	\$1,318.34	0.16%
1	013-1156-002	\$1,573.70	0.19%
1	013-1156-003-01	\$720.68	0.09%
1	013-1156-004	\$957.05	0.12%
1	013-1156-005	\$1,752.79	0.21%
1	013-1156-006	\$882.16	0.11%
1	013-1156-007	\$799.22	0.10%
1	013-1156-009	\$684.18	0.08%

1	013-1157-001	\$4,952.27	0.61%
1	013-1158-001	\$702.65	0.09%
1	013-1159-001	\$2,077.22	0.25%
1	013-1159-002	\$1,086.46	0.13%
1	013-1159-003	\$1,393.27	0.17%
1	013-1160-001	\$826.38	0.10%
1	013-1160-002	\$856.88	0.11%
1	013-1160-003	\$918.82	0.11%
1	013-1160-004	\$1,146.19	0.14%
1	013-1160-005	\$3,190.37	0.39%
1	013-1161-001	\$3,750.08	0.46%
1	013-1161-002	\$3,193.72	0.39%
1	013-1162-001	\$917.52	0.11%
1	013-1162-002-01	\$1,197.70	0.15%
1	013-1162-003-01	\$1,025.37	0.13%
1	013-1162-004	\$1,019.97	0.13%
1	013-1162-007	\$1,756.78	0.22%
1	013-1162-008	\$720.04	0.09%
1	013-1162-028	\$446.27	0.05%
1	013-1162-029	\$360.85	0.04%
1	013-1162-030	\$406.42	0.05%
1	013-1162-031	\$360.85	0.04%
1	013-1162-032	\$403.19	0.05%
1	013-1162-033	\$396.21	0.05%
1	013-1162-034	\$426.35	0.05%
1	013-1162-035	\$461.71	0.06%
1	013-1162-036	\$426.35	0.05%
1	013-1162-037	\$477.90	0.06%
1	013-1162-039	\$4,467.89	0.55%
1	013-1190-001	\$1,086.25	0.13%

1	013-1190-002	\$347.90	0.04%
1	013-1190-003	\$359.36	0.04%
1	013-1190-004	\$232.35	0.03%
1	013-1190-005	\$363.59	0.04%
1	013-1190-006	\$232.35	0.03%
1	013-1190-007	\$297.35	0.04%
1	013-1190-008	\$297.60	0.04%
1	013-1190-009	\$363.09	0.04%
1	013-1190-010	\$232.60	0.03%
1	013-1190-011	\$297.60	0.04%
1	013-1190-012	\$350.89	0.04%
1	013-1190-013	\$247.54	0.03%
1	013-1190-014	\$254.51	0.03%
1	013-1190-015	\$341.92	0.04%
1	013-1190-016	\$354.38	0.04%
1	013-1190-017	\$429.83	0.05%
1	013-1190-018	\$265.47	0.03%
1	013-1190-019	\$429.83	0.05%
1	013-1190-020	\$265.47	0.03%
1	013-1190-021	\$346.16	0.04%
1	013-1190-022	\$346.16	0.04%
1	013-1190-023	\$429.83	0.05%
1	013-1190-024	\$265.47	0.03%
1	013-1190-025	\$346.16	0.04%
1	013-1190-026	\$401.69	0.05%
3	014-1205-019-01	\$29,367.25	3.60%
3	014-1206-004	\$786.55	0.10%
3	014-1206-034	\$17,235.70	2.11%
1	014-1215-005-01	\$4,435.74	0.54%
3	014-1215-019	\$816.20	0.10%

3	014-1215-020	\$751.76	0.09%
1	014-1216-003	\$1,143.78	0.14%
1	014-1216-004	\$1,052.01	0.13%
1	014-1216-005	\$1,676.20	0.21%
1	014-1216-031-02	\$3,455.84	0.42%
1	014-1217-012	\$1,688.81	0.21%
1	014-1218-012-03	\$4,647.77	0.57%
1	014-1219-002	\$1,137.99	0.14%
1	014-1219-004	\$1,013.56	0.12%
1	014-1219-005	\$1,014.88	0.12%
1	014-1219-006	\$895.72	0.11%
1	014-1219-007	\$899.53	0.11%
1	014-1219-008-02	\$864.59	0.11%
1	014-1219-010-03	\$3,562.63	0.44%
1	014-1219-014	\$902.09	0.11%
1	014-1219-015	\$880.71	0.11%
1	014-1219-025	\$211.93	0.03%
1	014-1219-026	\$229.36	0.03%
1	014-1219-027	\$229.36	0.03%
1	014-1219-028	\$211.93	0.03%
1	014-1221-002-07	\$11,749.11	1.44%
1	014-1221-027-01	\$2,245.93	0.28%
1	014-1224-010-01	\$2,961.54	0.36%
1	014-1225-001	\$1,334.67	0.16%
1	014-1225-009-03	\$1,510.04	0.19%
1	014-1225-010-01	\$4,594.86	0.56%
1	014-1225-012	\$1,711.85	0.21%
1	014-1225-013	\$1,100.17	0.13%
1	014-1225-017-04	\$2,493.31	0.31%
1	014-1225-020-01	\$3,409.11	0.42%

1	014-1225-023	\$1,459.61	0.18%
1	014-1225-024	\$1,115.35	0.14%
1	014-1225-025	\$918.55	0.11%
1	014-1225-026	\$956.99	0.12%
1	014-1225-027	\$3,701.77	0.45%
1	014-1226-001	\$3,816.91	0.47%
1	014-1227-037-07	\$3,958.61	0.49%
1	014-1227-038-02	\$4,582.21	0.56%
1	014-1227-039-02	\$921.56	0.11%
1	014-1227-040-02	\$1,472.03	0.18%
2	014-1276-034-05	\$2,852.26	0.35%
2	014-1276-035	\$900.02	0.11%
2	014-1276-036	\$712.99	0.09%
2	014-1276-037	\$917.76	0.11%
2	014-1276-038-01	\$755.83	0.09%
2	014-1276-041-01	\$2,606.90	0.32%
2	014-1276-042-02	\$5,572.65	0.68%
1	014-1277-001	\$477.49	0.06%
1	014-1277-002	\$2,397.61	0.29%
1	014-1277-003	\$477.49	0.06%
1	014-1277-004	\$477.49	0.06%
1	014-1277-005	\$477.49	0.06%
1	014-1277-006	\$497.49	0.06%
1	014-1277-007	\$353.65	0.04%
1	014-1277-008	\$353.65	0.04%
1	014-1277-009	\$353.65	0.04%
1	014-1277-010	\$353.65	0.04%
1	014-1277-011	\$353.65	0.04%
1	014-1277-012	\$451.75	0.06%
1	014-1277-013	\$321.75	0.04%

1	014-1277-014	\$233.34	0.03%
1	014-1277-015	\$272.69	0.03%
1	014-1277-016	\$320.51	0.04%
1	014-1277-017	\$337.94	0.04%
1	014-1277-018	\$232.60	0.03%
1	014-1277-019	\$120.53	0.01%
1	014-1277-020	\$320.26	0.04%
1	014-1277-021	\$333.46	0.04%
1	014-1277-022	\$232.60	0.03%
1	014-1277-023	\$218.40	0.03%
1	014-1277-024	\$320.51	0.04%
1	014-1277-025	\$329.97	0.04%
1	014-1277-026	\$231.85	0.03%
1	014-1277-027	\$217.66	0.03%
1	014-1277-028	\$321.25	0.04%
1	014-1277-029	\$332.96	0.04%
1	014-1277-030	\$231.10	0.03%
1	014-1277-031	\$147.18	0.02%
1	014-1277-032	\$118.04	0.01%
1	014-1277-033	\$345.41	0.04%
1	014-1277-034	\$222.64	0.03%
1	014-1277-035	\$121.78	0.01%
1	014-1277-036	\$298.59	0.04%
1	014-1277-037	\$218.90	0.03%
1	014-1277-038	\$228.86	0.03%
1	014-1277-039	\$333.95	0.04%
1	014-1277-040	\$324.24	0.04%
1	014-1277-041	\$219.65	0.03%
1	014-1277-042	\$112.81	0.01%
1	014-1277-043	\$333.71	0.04%

1	014-1277-044	\$321.00	0.04%
1	014-1277-045	\$219.40	0.03%
1	014-1277-046	\$232.10	0.03%
1	014-1277-047	\$334.45	0.04%
1	014-1277-048	\$320.51	0.04%
1	014-1277-049	\$225.13	0.03%
1	014-1277-050	\$157.89	0.02%
1	014-1277-051	\$112.81	0.01%
1	014-1277-052	\$229.36	0.03%
1	014-1277-053	\$451.75	0.06%
1	014-1277-054	\$321.75	0.04%
1	014-1277-055	\$233.34	0.03%
1	014-1277-056	\$272.69	0.03%
1	014-1277-057	\$320.51	0.04%
1	014-1277-058	\$337.94	0.04%
1	014-1277-059	\$232.60	0.03%
1	014-1277-060	\$120.53	0.01%
1	014-1277-061	\$320.26	0.04%
1	014-1277-062	\$333.46	0.04%
1	014-1277-063	\$232.60	0.03%
1	014-1277-064	\$218.40	0.03%
1	014-1277-065	\$320.51	0.04%
1	014-1277-066	\$329.97	0.04%
1	014-1277-067	\$231.85	0.03%
1	014-1277-068	\$217.66	0.03%
1	014-1277-069	\$321.25	0.04%
1	014-1277-070	\$332.96	0.04%
1	014-1277-071	\$231.10	0.03%
1	014-1277-072	\$147.18	0.02%
1	014-1277-073	\$118.04	0.01%

1	014-1277-074	\$345.41	0.04%
1	014-1277-075	\$222.64	0.03%
1	014-1277-076	\$121.78	0.01%
1	014-1277-077	\$298.59	0.04%
1	014-1277-078	\$218.90	0.03%
1	014-1277-079	\$228.86	0.03%
1	014-1277-080	\$333.95	0.04%
1	014-1277-081	\$324.24	0.04%
1	014-1277-082	\$219.65	0.03%
1	014-1277-083	\$112.81	0.01%
1	014-1277-084	\$333.71	0.04%
1	014-1277-085	\$321.00	0.04%
1	014-1277-086	\$219.40	0.03%
1	014-1277-087	\$232.10	0.03%
1	014-1277-088	\$334.45	0.04%
1	014-1277-089	\$320.51	0.04%
1	014-1277-090	\$225.13	0.03%
1	014-1277-091	\$157.89	0.02%
1	014-1277-092	\$112.81	0.01%
1	014-1277-093	\$229.36	0.03%
1	014-1277-094	\$451.75	0.06%
1	014-1277-095	\$321.75	0.04%
1	014-1277-096	\$233.34	0.03%
1	014-1277-097	\$272.69	0.03%
1	014-1277-098	\$320.51	0.04%
1	014-1277-099	\$337.94	0.04%
1	014-1277-100	\$232.60	0.03%
1	014-1277-101	\$120.53	0.01%
1	014-1277-102	\$320.26	0.04%
1	014-1277-103	\$333.46	0.04%

1	014-1277-104	\$232.60	0.03%
1	014-1277-105	\$218.40	0.03%
1	014-1277-106	\$320.51	0.04%
1	014-1277-107	\$329.97	0.04%
1	014-1277-108	\$231.85	0.03%
1	014-1277-109	\$217.66	0.03%
1	014-1277-110	\$321.25	0.04%
1	014-1277-111	\$332.96	0.04%
1	014-1277-112	\$231.10	0.03%
1	014-1277-113	\$147.18	0.02%
1	014-1277-114	\$118.04	0.01%
1	014-1277-115	\$345.41	0.04%
1	014-1277-116	\$222.64	0.03%
1	014-1277-117	\$121.78	0.01%
1	014-1277-118	\$298.59	0.04%
1	014-1277-119	\$218.90	0.03%
1	014-1277-120	\$228.86	0.03%
1	014-1277-121	\$333.95	0.04%
1	014-1277-122	\$324.24	0.04%
1	014-1277-123	\$219.65	0.03%
1	014-1277-124	\$112.81	0.01%
1	014-1277-125	\$333.71	0.04%
1	014-1277-126	\$321.00	0.04%
1	014-1277-127	\$219.40	0.03%
1	014-1277-128	\$232.10	0.03%
1	014-1277-129	\$334.45	0.04%
1	014-1277-130	\$320.51	0.04%
1	014-1277-131	\$225.13	0.03%
1	014-1277-132	\$157.89	0.02%
1	014-1277-133	\$112.81	0.01%

1	014-1277-134	\$229.36	0.03%
1	014-1277-135	\$451.75	0.06%
1	014-1277-136	\$321.75	0.04%
1	014-1277-137	\$233.34	0.03%
1	014-1277-138	\$272.69	0.03%
1	014-1277-139	\$320.51	0.04%
1	014-1277-140	\$337.94	0.04%
1	014-1277-141	\$232.60	0.03%
1	014-1277-142	\$120.53	0.01%
1	014-1277-143	\$320.26	0.04%
1	014-1277-144	\$333.46	0.04%
1	014-1277-145	\$232.60	0.03%
1	014-1277-146	\$218.40	0.03%
1	014-1277-147	\$320.51	0.04%
1	014-1277-148	\$329.97	0.04%
1	014-1277-149	\$231.85	0.03%
1	014-1277-150	\$217.66	0.03%
1	014-1277-151	\$321.25	0.04%
1	014-1277-152	\$332.96	0.04%
1	014-1277-153	\$231.10	0.03%
1	014-1277-154	\$147.18	0.02%
1	014-1277-155	\$121.78	0.01%
1	014-1277-156	\$298.59	0.04%
1	014-1277-157	\$218.90	0.03%
1	014-1277-158	\$228.86	0.03%
1	014-1277-159	\$333.95	0.04%
1	014-1277-160	\$324.24	0.04%
1	014-1277-161	\$219.65	0.03%
1	014-1277-162	\$112.81	0.01%
1	014-1277-163	\$333.71	0.04%

1	014-1277-164	\$321.00	0.04%
1	014-1277-165	\$219.40	0.03%
1	014-1277-166	\$232.10	0.03%
1	014-1277-167	\$334.45	0.04%
1	014-1277-168	\$320.51	0.04%
1	014-1277-169	\$157.89	0.02%
1	014-1277-170	\$451.75	0.06%
1	014-1277-171	\$321.75	0.04%
1	014-1277-172	\$233.34	0.03%
1	014-1277-173	\$272.69	0.03%
1	014-1277-174	\$320.51	0.04%
1	014-1277-175	\$337.94	0.04%
1	014-1277-176	\$232.60	0.03%
1	014-1277-177	\$120.53	0.01%
1	014-1277-178	\$320.26	0.04%
1	014-1277-179	\$333.46	0.04%
1	014-1277-180	\$232.60	0.03%
1	014-1277-181	\$218.40	0.03%
1	014-1277-182	\$320.51	0.04%
1	014-1277-183	\$329.97	0.04%
1	014-1277-184	\$231.85	0.03%
1	014-1277-185	\$217.66	0.03%
1	014-1277-186	\$321.25	0.04%
1	014-1277-187	\$332.96	0.04%
1	014-1277-188	\$231.10	0.03%
1	014-1277-189	\$147.18	0.02%
1	014-1277-190	\$121.78	0.01%
1	014-1277-191	\$298.59	0.04%
1	014-1277-192	\$218.90	0.03%
1	014-1277-193	\$228.86	0.03%

1	014-1277-194	\$333.95	0.04%
1	014-1277-195	\$324.24	0.04%
1	014-1277-196	\$219.65	0.03%
1	014-1277-197	\$112.81	0.01%
1	014-1277-198	\$333.71	0.04%
1	014-1277-199	\$321.00	0.04%
1	014-1277-200	\$219.40	0.03%
1	014-1277-201	\$232.10	0.03%
1	014-1277-202	\$334.45	0.04%
1	014-1277-203	\$320.51	0.04%
1	014-1277-204	\$157.89	0.02%
2	015-1277-003-02	\$742.38	0.09%
2	015-1277-012-01	\$721.31	0.09%
2	015-1277-014-01	\$666.72	0.08%
2	015-1277-016-01	\$666.72	0.08%
2	015-1277-018	\$667.61	0.08%
2	015-1277-019-01	\$666.72	0.08%
2	015-1277-021-01	\$667.61	0.08%
2	015-1277-023	\$666.72	0.08%
2	015-1277-024	\$722.73	0.09%
2	015-1277-036	\$1,050.49	0.13%
2	015-1277-037-01	\$668.86	0.08%
2	015-1277-039-01	\$668.86	0.08%
2	015-1277-041-01	\$1,116.98	0.14%
2	015-1373-005	\$1,025.60	0.13%
2	015-1373-006	\$865.31	0.11%
2	015-1379-001-01	\$849.64	0.10%
2	015-1379-002-01	\$1,061.17	0.13%
2	015-1379-003	\$871.94	0.11%
2	015-1379-028-04	\$2,043.17	0.25%

2	015-1379-029	\$697.12	0.09%
2	015-1379-030	\$863.45	0.11%
2	015-1380-001	\$558.21	0.07%
2	015-1380-002	\$574.88	0.07%
2	015-1380-021	\$227.62	0.03%
2	015-1380-022	\$227.62	0.03%
2	015-1380-023	\$232.35	0.03%
2	015-1380-024	\$304.82	0.04%
2	015-1380-025	\$260.49	0.03%
2	015-1380-026	\$250.03	0.03%
2	015-1380-027	\$237.08	0.03%
2	015-1380-028	\$321.25	0.04%
2	015-1380-029	\$307.31	0.04%
2	015-1380-030	\$260.49	0.03%
2	015-1380-031	\$250.03	0.03%
2	015-1380-032	\$237.08	0.03%
2	015-1380-033	\$155.90	0.02%
2	015-1380-034	\$159.38	0.02%
2	015-1380-035-01	\$304.82	0.04%
2	015-1381-008-01	\$1,241.92	0.15%
2	015-1381-009-01	\$1,110.91	0.14%
2	015-1382-005	\$451.80	0.06%
2	015-1382-006	\$373.46	0.05%
2	015-1382-007	\$375.66	0.05%
2	015-1382-009-01	\$1,418.06	0.17%
2	015-1383-002	\$907.06	0.11%
2	015-1383-003	\$704.11	0.09%
2	015-1383-005	\$1,676.55	0.21%
2	015-1383-007	\$752.46	0.09%
2	015-1383-008	\$339.46	0.04%

2	015-1383-009	\$229.54	0.03%
2	015-1383-011-01	\$1,412.12	0.17%
2	015-1383-014	\$852.26	0.10%
2	015-1383-015	\$334.54	0.04%
2	015-1383-016	\$252.49	0.03%
2	015-1383-017	\$337.92	0.04%
2	016-1385-015	\$574.98	0.07%
2	016-1385-016	\$548.50	0.07%
2	016-1385-017	\$588.66	0.07%
2	016-1385-018	\$568.88	0.07%
2	016-1385-019	\$568.95	0.07%
2	016-1386-011	\$844.84	0.10%
2	016-1386-012-03	\$605.27	0.07%
2	016-1386-014-01	\$1,545.35	0.19%
2	016-1387-001	\$601.65	0.07%
2	016-1387-016	\$2,767.95	0.34%
2	016-1388-001	\$1,155.17	0.14%
2	016-1388-014	\$494.67	0.06%
2	016-1388-015	\$579.03	0.07%
2	016-1388-020	\$389.74	0.05%
2	016-1388-021	\$389.74	0.05%
2	016-1388-022	\$395.22	0.05%
2	016-1388-023	\$398.70	0.05%
2	016-1388-024	\$392.23	0.05%
2	016-1388-025	\$340.18	0.04%
2	016-1390-007-01	\$958.57	0.12%
2	016-1390-008-01	\$1,338.57	0.16%
2	016-1390-009	\$654.57	0.08%
2	016-1390-019	\$677.23	0.08%
2	016-1390-021-01	\$1,510.56	0.19%

2	016-1391-019	\$991.86	0.12%
2	016-1391-020	\$633.79	0.08%
2	016-1391-021	\$551.92	0.07%
2	016-1391-022	\$470.76	0.06%
2	016-1391-034-01	\$877.28	0.11%
2	016-1391-036-01	\$1,644.44	0.20%
2	016-1391-045	\$345.91	0.04%
2	016-1391-046	\$332.96	0.04%
2	016-1415-021	\$576.32	0.07%
2	016-1415-022	\$380.15	0.05%
2	016-1415-023	\$447.00	0.05%
2	016-1415-024	\$864.99	0.11%
2	016-1415-025	\$326.09	0.04%
2	016-1415-026	\$418.57	0.05%
2	016-1416-018	\$1,342.17	0.16%
2	016-1416-019	\$680.12	0.08%
2	016-1416-021-01	\$1,272.31	0.16%
2	016-1416-022	\$1,005.81	0.12%
2	016-1416-023	\$428.16	0.05%
2	016-1421-016-01	\$1,136.94	0.14%
2	016-1421-017	\$1,208.66	0.15%
2	016-1421-018	\$763.34	0.09%
2	016-1421-019-01	\$488.39	0.06%
2	016-1422-002-02	\$1,466.62	0.18%
2	016-1422-004	\$798.21	0.10%
2	016-1422-005	\$1,355.61	0.17%
2	016-1422-021	\$671.55	0.08%
2	016-1424-013	\$1,182.31	0.14%
2	016-1424-014	\$407.29	0.05%
2	016-1424-015-01	\$263.11	0.03%

2	016-1424-016-02	\$938.60	0.12%
2	016-1424-017	\$1,535.40	0.19%
2	016-1424-018	\$515.50	0.06%
2	016-1424-019-02	\$560.54	0.07%
2	016-1424-019-03	\$589.16	0.07%
2	016-1424-021	\$1,309.22	0.16%
2	016-1424-022-05	\$1,531.57	0.19%
	Privately Owned Parcels	\$744,655.33	91.26%
	Publicly Owned Parcels	\$71,302.47	8.74%
	Total All Parcels	\$815,957.80	100.00%