

Temescal/Telegraph Business Improvement District Management District Plan

**For
A Property Based
Business Improvement District Renewal
In Oakland, CA**

January 2024

**Prepared By
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For the
Temescal/Telegraph Business Improvement District (District)
Oakland, California

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Management District Plan Summary

The name of the renewed Property-based Business Improvement District is the “Temescal/Telegraph Business Improvement District” (“the District”). The District is being renewed pursuant to the California Constitution and the Property and Business Improvement District Law of 1994, as amended and augmented by Business Improvement Management District Ordinance #12190, Chapter 4.48 City of Oakland Municipal Code.

The boundaries shall include parcels fronting along Telegraph Avenue from Woolsey Street on the north to the four corner intersection at W. MacArthur on the south, Children’s Hospital on MLK Jr. Way, Shattuck Avenue from the 24 Freeway to its merge with Telegraph Avenue, 40th Street from Broadway to the 24 Freeway.

The Temescal/Telegraph Business Improvement District Management Plan conveys special benefits to assessed parcels located within the Temescal/Telegraph Business Improvement District area. The District will provide continued activities in three program areas including: Clean and Safe Operations, Marketing & Identity Enhancement and Administration and Governmental/Community Relations. Each of the program areas is designed to meet the goals of the District which are to improve safety of each individual assessed parcel within the District, to improve the economic vitality in the District by increasing building occupancy and lease rates, encouraging new business development, attracting wholesale serving businesses and customers, attracting retail tenants and customers, and attracting new residents while retaining existing tenants that provide a special benefit to commercial, retail, industrial, residential, office, non-profit, utility, transportation-related and publicly owned parcels. All of which specially benefit from the improvements and activities of the District.

Property uses within the general boundaries of the Temescal/Telegraph Business Improvement District are a mix of commercial, retail, industrial, residential, office, non-profit, utility, transportation-related, and publicly owned parcels. Services and improvements provided by the District are designed to meet the goals listed above by providing special benefits.

Boundary: See Section 2, page 5 and map, page 7.

Budget: The total District budget for the 2025 year of operation is approximately **\$832,610**

Improvements, Activities, Services:

CLEAN & SAFE OPERATIONS	\$566,968	68.10%
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Enhanced Safe Programs consist of some of the following:

- Foot Patrol
- Homeless Outreach & Intervention Programs
- Coordination with the police department and other government agencies

Enhanced Clean Programs consist of some of the following:

- Sidewalk & Curb sweeping
- Sidewalk pressure washing
- Trash and dog waste pickup
- Graffiti & handbill removal
- Litter removal, illegal dumping removal
- Landscaping
- Public Space Management and Placemaking

MARKETING & IDENTITY ENHANCEMENT

\$134,946 16.21%

Marketing and identity enhancement programs consist of some of the following:

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

ADMINISTRATION & GOVERNMENT/COMMUNITY RELATIONS

\$90,696 10.89%

Administrative staff dedicate a high percentage of their time to working with the local government to improve the delivery of government services. Management staff expenses are allocated according to generally accepted accounting job costing procedures and are allocated to the specific areas in which staff works (see Section 3, for detail on allocation). 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. A well-managed District provides necessary BID program oversight and guidance that produces higher quality and more efficient programs. The management of the District provides a unified voice to promote the interest of the district. This section also includes Office expenses and the County and City collection fees.

CONTINGENCY & RESERVE

\$40,000 4.80%

A prudent portion of the budget, maintained in a reserve fund, covers lower than anticipated collections and unanticipated increases in program costs.

Method of Financing: A levy of special assessments upon real property that receives special benefits from the improvements and activities.

Benefit Zones: The State Law and State Constitution Article XIID require that special assessments be levied according to the special benefit each assessed parcel receives from the improvements. In order to match assessment rates to benefits, 3 benefit zones have been created within the District. Residential and commercial condominiums, the Condominium Zone, are assessed at a separate rate which is not dependent on which geographic zone they are in. Each zone, including the Condominium Zone, receives a different level of services and a different level of benefit. Each zone pays an assessment

rate that reflects 100% of the special benefit received. See Section 2 for detailed description of the Zones.

Cost: Annual assessments are based upon an allocation of program costs and a calculation of assessable footage. Three property assessment variables, building square footage (34%), parcel square footage (33%) and front footage (33%) are used in the calculation for Zone 1. Three property assessment variables, building square footage (20%), front footage (50%) and parcel square footage (30%) are used in the Zone 2 calculation. Two variables, parcel square footage (25%) and front footage (75%) are used in the Zone 3 calculation. One property variable, condo unit square footage (100%), is used in the Condominium Zone calculation. The 2025 assessments per assessment variable will not exceed amounts listed in the following chart:

2025 Assessment Rates	Zone 1	Zone 2	Zone 3	Condo
Building sq. ft rate	\$0.08	\$0.04		\$0.25
Lot sq. ft. rate	\$0.08	\$0.06	\$0.04	
Frontage rate	\$11.58	\$4.26	\$18.05	

Increases: Annual assessment increases will not exceed 7% per year. Increases will be determined by the Business Improvement District Owners' Association Board of Directors. Assessments will vary between 0% and 7% in any given year. 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, including surpluses from the prior 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. The estimated budget surplus amount will be included in the annual report each year.

District Formation: District formation requires submission of favorable petitions from property owners representing more than 30% of total assessments to be paid and the return of mail ballots evidencing a majority of the weighted ballots cast in favor of the assessment. Ballots are weighted by each property owner's assessment as proportionate to the total proposed District assessment amount.

Duration: The District will have a 10-year life beginning January 1, 2025 and ending December

31, 2034.

Governance: The Owners' Association will review District budgets and policies annually within the limitations of the Management District Plan. Annual and quarterly reports, financial statements and newsletters will be filed with the City of Oakland (City). The Owners' Association will oversee the day-to-day implementation of services as defined in the Management District Plan.

Section 2

Temescal/Telegraph Business Improvement District Boundaries

Summary – The 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 includes 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 as assessed condominium 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 3

District Improvement and Activity Plan

Process to Establish the Improvement and Activity Plan

Through a series of property owner meetings, the Temescal/Telegraph Business Improvement District Renewal Taskforce, made up of property owners, business owners and community members, collectively determined the priority for improvements and activities to be delivered by the District. The primary needs as determined by the taskforce were safety, cleaning, marketing, government/community relations, administration and management. All of the services provided such as the safety work provided by the Safe Team and the cleaning work provided by the Clean Team are services that are over and above the City's baseline of services and are not provided by the City. These services are not provided outside of the District, and because of their unique nature focusing on the particular needs of each assessed parcel within the District. They provide particular and distinct benefits to each of the assessed parcels within the District. Each of the services provided by the District are designed to meet the needs of the commercial, retail, industrial, residential, office, non-profit, utility, transportation-related, and publicly-owned uses that make up the District and provide special benefit to each of the assessed parcels.

All of the improvements and activities detailed below are provided only to assessed parcels defined as being within the boundaries of the District and provide benefits which are particular and distinct to each of the assessed parcels within the proposed District. No improvements or activities are provided to parcels outside the District boundaries. All assessments outlined in this Management District Plan fund only services directly benefiting each of the assessed parcels paying the assessments in this District. All services will be provided to the assessed parcels, defined as being within the District boundaries, and no services will be provided outside the District boundaries, and each of the services: Safe/Clean Operations, Marketing/Identity Enhancement and Administration and Government/Community Relations are unique to the District and to each of the District's assessed parcels. All special benefits provided are particular and distinct to each assessed parcel.

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

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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.

All benefits derived from the assessments outlined in the Management District Plan are for services directly and specially benefiting the assessed parcels within this area, and support increased commerce, business attraction and retention, increased property rental income, and increased residential-serving businesses (such as restaurants and retail), as well as enhanced overall safety and image within the Temescal/Telegraph neighborhood. All Safety, Cleaning, Marketing, Administration and Government/Community Relations services are provided solely to assessed parcels within the district to enhance the image and viability of properties and businesses within the Temescal/Telegraph Business Improvement District boundaries and are designed only for the direct special benefit of the assessed parcels in the District. No services will be provided to non-assessed parcels outside the District boundaries. Special benefit means, for purposes of a property-based district, a particular and distinct benefit conferred on real property located in a district over and above any general benefits to the public at large. (For a further definition of special benefits see Engineer's Report page 13 "Special Benefit")

TOTAL ASSESSMENT

The total improvement and activity plan budget for 2025 is projected at \$832,610. Of the total budget, special benefit to parcels within the District totals \$815,958 and is funded by property assessments. General benefit from the District budget is calculated to be \$16,652 and is not funded by assessment revenue from District parcels. The costs of providing each of the budget components was developed from actual experience obtained in providing these same services over the last 10 years of operation of the Temescal/Telegraph Business Improvement District. Actual service hours and frequency will vary in order to match District needs over the 10-year life of the District. A detailed operation deployment for 2025 is available from the property owner's association. The budget is made up of the following components.

CLEAN AND SAFE OPERATIONS PROGRAMS

\$566,968

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

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 agencies.

The Program supplements, and does not replace other ongoing police, security and patrol efforts within the District. The Safe Team Program only provides 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 customers. 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 continues to be provided as it has for the last 10 years, with 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 Removal and debris from sidewalks and gutters
- Paper signs and handbills that are taped or glued on property, utility boxes, and poles are removed.
- District personnel pressure wash sidewalks when needed.
- Graffiti removal using paint, solvent and pressure washing.

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

The Clean Team will only provide 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 & IDENTITY ENHANCEMENT

\$134,946

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

\$90,696

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 and 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 & RESERVE**\$40,000**

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.

TEN-YEAR OPERATING BUDGET

A projected ten-year operating budget for the Temescal/Telegraph Business Improvement District is provided below. The projections are based upon the following assumptions.

Assessments will be subject to annual increases not to exceed 7% per year. Increases will be determined by the Board of Directors of the District Owners' Association. Assessments will vary between 0% and 7% in any given year. The projections below illustrate a maximum 7% annual increase for all budget items.

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 Owners' Association shall have the right to reallocate up to 10% of the budget allocation within the budgeted categories (Clean and Safe Operations, Marketing and Identity Enhancement, Administration and Government/Community Relations. Any change will 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 line item as the line item 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.

Ten-Year Operating Budget

	2025	2026	2027	2028	2029
Clean & Safe Ops	\$ 566,968	\$ 606,656	\$ 649,122	\$ 694,560	\$ 743,179
Marketing & Identity Enhancement	\$ 134,946	\$ 144,392	\$ 154,500	\$ 165,315	\$ 176,887
Administration & Govt/Comm Relations	\$ 90,696	\$ 97,045	\$ 103,838	\$ 111,106	\$ 118,884
Contingency	\$ 40,000	\$ 42,800	\$ 45,796	\$ 49,002	\$ 52,432
Total Budget	\$ 832,610	\$ 890,893	\$ 953,255	\$ 1,019,983	\$ 1,091,382
Less General Benefit	\$ (16,652)	\$ (17,818)	\$ (19,065)	\$ (20,399)	\$ (21,827)
Total Assessable Budget	\$ 815,958	\$ 873,075	\$ 934,190	\$ 999,584	\$ 1,069,554
	2030	2031	2032	2033	2034
Clean & Safe Ops	\$ 795,202	\$ 850,866	\$ 910,427	\$ 974,157	\$ 1,042,348
Marketing & Identity Enhancement	\$ 189,269	\$ 202,518	\$ 216,694	\$ 231,862	\$ 248,093
Administration & Govt/Comm Relations	\$ 127,206	\$ 136,110	\$ 145,638	\$ 155,833	\$ 166,741
Contingency	\$ 56,102	\$ 60,029	\$ 64,231	\$ 68,727	\$ 73,538
Total Budget	\$ 1,167,779	\$ 1,249,523	\$ 1,336,990	\$ 1,430,579	\$ 1,530,720
Less General Benefit	\$ (23,355)	\$ (24,990)	\$ (26,739)	\$ (28,611)	\$ (30,614)
Total Assessable Budget	\$ 1,144,423	\$ 1,224,533	\$ 1,310,250	\$ 1,401,968	\$ 1,500,106

*Assumes 7% yearly increase on all budget items. Note: Any accrued interest or delinquent payments will be expended in the above categories.

** Other non-assessment funding to cover the cost associated with general benefit.

Section 4

Assessment Methodology

In order to ascertain the correct assessment methodology to equitably apply special benefits to each assessed parcel for property related services as proposed to be provided by the Temescal/Telegraph Business Improvement District, benefit will be measured by parcel size in Zones 1, 2, and 3; square feet of building size in Zones 1, 2, and Condominium Zone (unit size); and street front footage in Zones 1, 2 and 3. Special circumstances, such as a parcel's location within the District area and need and/or frequency for services, are carefully reviewed relative to the specific and distinct type of programs and improvements to be provided by the District in order to determine the appropriate levels of assessment. Special benefit means, for purposes of a property-based district, a particular and distinct benefit conferred on real property located in a district over and above any general benefits to the public at large. For a definition of special benefits see the Engineer's Report page 13.

The methodology to levy assessments upon real property that receives special benefits from the improvements and activities of the Temescal/Telegraph Business Improvement District utilizes Parcel Square Footage, Building Square Footage and Street Front Footage as the three assessment variables. 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 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

1.25.24

the parcels' street frontage. Street Front Footage was obtained from the County Assessor's parcel maps.

Calculation of Assessments

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 District services, these parcels will be assessed at a rate which is proportionate to the amount of special benefits received. Only special benefits are assessable, and these benefits must be separated from any general benefits. The Engineer's report has calculated that 2% of the programs provided by the District provide general benefit. Assessment revenue cannot be used to pay for general benefits. (See page 13 of the Engineer's Report for discussion of general and special benefits) The preceding methodology is applied to a database that has been constructed by the District Owners' Association and its consultant team. The process for compiling the property database includes the following steps:

- Property data was first obtained from the County of Alameda Assessor's Office.
- A list of properties to be included within the District is provided in Section 7.

Assessable Footage

	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. Zone 1 receives the highest frequency of services. The need for a higher frequency of services is based upon the high-density business district which includes restaurants, produce markets, breweries, 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

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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 receives the second highest frequency of services. 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 including and around the Children's Hospital. Zone 3 receives the lowest frequency of services. 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 is 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 zone.

	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	\$8097	\$12,820	\$134,946

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Admin & Govt/Comm relations	\$66,208	\$10,430	\$5442	\$8616	\$90,696
Contingency & Reserve	\$29,200	\$4600	\$2400	\$3800	\$40,000
Total Budget	\$607,805	\$95,750	\$49,957	\$79,098	\$832,610
Less General Benefit	\$12,156	\$1915	\$999	\$1582	\$16,652
Total Assessable Budget	\$595,649	\$93,835	\$48,957	\$77,516	\$815,958

Assessments

Based on the special benefit factors and assessment methodology discussed in the Engineer's Report on page 17, Parcel Square Footage, Building Square Footage, Street Front Footage and the proposed budget, the following illustrates the first year's maximum annual assessment. Assessment rates are rounded off to the second decimal place and a parcel's assessment may vary slightly when calculated using the assessment rates below.

Assessment Rate Calculation

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 = \$11.58

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) = (\$1,158.00) = 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 (\$1,026.00).

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) = (\$200.00) + multiply the Street Front Footage (100) by the Street Front Footage Assessment Rate (\$18.05) = (\$1,805.00) = 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).

Maximum Annual Assessment Adjustments

The cost of providing programs and services may vary depending on the market cost for those
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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 are determined by the Board of Directors of the District Owners Association. Assessment increases may vary between 0% and 7% in any given year. The maximum increase for any given year cannot exceed 7% in that 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 Rate 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 Adjustments

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, shall 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, building square footages or street front footages, the District may investigate and correct the assessed footages after confirming

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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.

Time and Manner for Collecting Assessments

As provided by State Law, the District assessment will appear as a separate line item on annual County of Alameda property tax bills. The City of Oakland may direct bill the first year's assessment for all property owners and may direct bill any property owners whose special assessment does not appear on the tax rolls for each year of the BID term.

The assessments shall be collected at the same time and in the same manner as for the ad valorem property tax paid to the County of Alameda. These assessments shall provide for the same lien priority and penalties for delinquent payment as is provided for the ad valorem property tax.

However, assessments may be billed directly by the City of Oakland for the first fiscal year of operation or for changes to assessments that occur during an assessment year and are prorated for a part of the year, and then by the County for all subsequent years. Any delinquent assessments owed for the first year will be added to the property tax roll for the following year as delinquent. These assessments shall provide for the same lien priority and penalties for delinquent payment as is provided for the ad valorem property tax. The property owner means any person shown as the owner/taxpayer on the last equalized assessment roll or otherwise known to be the owner/taxpayer

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by the County. The City of Oakland is authorized to collect any assessments not placed on the County tax rolls, or to place assessments, unpaid delinquent assessments, or penalties on the County tax rolls as appropriate to implement this Management District Plan.

Disestablishment

California State Law Section 36670 provides for the disestablishment of a District. Upon the termination of this District, any remaining revenues shall be transferred to the renewed District, if one is established, pursuant to Streets and Highways Code Section 36660 (b). Unexpended funds will be returned to property owners based upon each parcel's percentage contribution to the total year 2034 assessments if the District is not renewed.

Bond Issuance

The District will not issue Bonds.

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 is owned by PG&E Co, 3 are owned by San Francisco Bay Area Rapid Transit District, 3 are owned by the State of California, 1 is owned by the City of Oakland, and 1 is owned by the 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. See Engineer's Report page 20 for publicly owned parcels special benefit designation. 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.

Zone	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 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%

Section 5 District Rules and Regulations

Pursuant to the Property and Business Improvement law of 1994, as amended, a business improvement district may establish rules and regulations that uniquely apply to the District. The District has adopted the following rules:

- **Competitive Procurement Process**

The Owner's Association shall develop a policy for competitive bidding when purchasing substantial amounts of services, products and/or equipment. The policy will aim to maximize service, quality, efficiency and cost effectiveness.

- **Treatment of Residential Housing**

In accordance with Section 36632 (c) of the California Streets and Highways Code, properties zoned solely for residential or agricultural use are conclusively presumed not to receive special benefit from the improvements and service funded through the assessments of the District and are not subject to any assessment pursuant to Section 36632 (c). Therefore, properties zoned solely for residential or agricultural use within the boundaries of the District, if any, will not be assessed.

- **Renewal**

District funds may be used for renewing the District. District rollover funds may be spent on renewal.

Section 6 Implementation Timetable

The Temescal/Telegraph Business Improvement District is expected to be renewed and begin implementation of the Management District Plan on January 1, 2025. The Temescal/Telegraph Business Improvement District will have a ten-year life through December 31, 2034.

Section 7 Parcel Roll

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%

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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%

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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%

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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%

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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%

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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%

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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%

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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%

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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%

1.25.24

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%

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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%

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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%

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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%

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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%

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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%

1.25.24

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%

1.25.24

	Private Owned Parcels	\$744,655.33	91.26%
	Publicly Owned Parcels	\$71,302.47	8.74%
	Total All Parcels	\$815,957.80	100.00%

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,

A handwritten signature in blue ink that reads "Terrance E. Lowell".

Terrance E. Lowell, P.E.

SECTION A: LEGISLATIVE AND JUDICIAL REVIEW

Property and Business Improvement District Law of 1994

The Property and Business Improvement District Law of 1994 (the “State Law”) is the legislation that authorizes the City to levy assessments upon real property for the purposes of providing improvements and activities that specially benefit each individual assessed parcel in the 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 XIID Section 4(a), the general benefits of an assessment district must be quantified and separated out so that the cost of the activities that are attributed to general benefit are deducted from the cost assessed against each specially benefitted parcel. General benefits are benefits from the 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%

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,

A handwritten signature in blue ink that reads "Terrance E. Lowell".

Terrance E. Lowell, P.E.

SECTION A: LEGISLATIVE AND JUDICIAL REVIEW

Property and Business Improvement District Law of 1994

The Property and Business Improvement District Law of 1994 (the “State Law”) is the legislation that authorizes the City to levy assessments upon real property for the purposes of providing improvements and activities that specially benefit each individual assessed parcel in the 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 XIID Section 4(a), the general benefits of an assessment district must be quantified and separated out so that the cost of the activities that are attributed to general benefit are deducted from the cost assessed against each specially benefitted parcel. General benefits are benefits from the 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%