



City and County of San Francisco

**Civic Center
Community Benefit District**

Engineer's Report

Revised December 2010

Submitted by



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ENGINEER'S LETTER

WHEREAS, pursuant to the Property and Business Improvement District Law of 1994 ("1994 Act"), augmented by Article 15 to the Business and Tax Regulations Code of the City and County of San Francisco Municipal Code it is proposed that the Civic Center Community Benefit District be authorized for a term of 10 years, commencing July 1, 2011.

WHEREAS, this Engineer's Report presents the plans and specifications describing the improvements, services, and activities, an estimate of the costs of the improvements, services, and activities for the Civic Center Community Benefit District for the 2011/12 Fiscal Year, a diagram showing the area and properties to be assessed, and an assessment of the estimated costs of the improvements, services, and activities, assessing the net amount upon all assessable lots and/or parcels within the Civic Center Community Benefit District in proportion to the special benefit received; and

NOW THEREFORE, the following assessment is to be authorized in order to pay the estimated costs of the improvements, services, and activities to be paid by the assessable real property within the boundaries of the Civic Center Community Benefit District in proportion to the special benefit received. The following table summarizes the assessment.

FISCAL YEAR 2011/12 SUMMARY OF ASSESSMENT

Estimated Fiscal Year 2011/12 Revenue:	
Estimated Revenue to be Funded by Assessments	\$685,044
Estimated Revenue to be Funded by Non-assessment Sources	<u>6.920</u>
Total Estimated Fiscal Year 2011/12 Revenue	\$691,964
Total Estimated Fiscal Year 2011/12 Expenditures	\$691,964
Fiscal Year 2011/12 Maximum Assessment Rates:	
Linear Street Frontage for all Assessor's Parcels	\$7.05 per Linear Street Foot
Additional Linear Street Frontage for all Zone 1 Assessor's Parcels	\$0.00 per Linear Street Foot (total of \$7.05 per Linear Street Foot)
Additional Linear Street Frontage for all Zone 2 Assessor's Parcels	\$3.04 per Linear Street Foot (total of \$10.09 per Linear Street Foot)
Additional Linear Street Frontage for all Zone 3 Assessor's Parcels	\$6.41 per Linear Street Foot (total of \$13.46 per Linear Street Foot)
Building Benefit Factor for all Assessor's Parcels	\$178.86 per Building Benefit Factor
Additional Building Benefit Factor for all Zone 1 Assessor's Parcels	\$0.00 per Building Benefit Factor (total of \$178.86 per Building Benefit Factor)
Additional Building Benefit Factor for all Zone 2 Assessor's Parcels	\$104.73 per Building Benefit Factor (total of \$283.59 per Building Benefit Factor)

Fiscal Year 2011/12 Maximum Assessment Rates:	
Additional Building Benefit Factor for all Zone 3 Assessor's Parcels	\$129.45 per Building Benefit Factor (total of \$308.31 per Building Benefit Factor)

In making the assessments contained herein pursuant to Proposition 218, the "Right to Vote on Taxes Act" approved by California voters in 1996, which added Articles XIIC and XIID to the California State Constitution (the "Assessment Law"):

1. I have identified all parcels which will have a special benefit conferred upon them from the improvements, services, and activities described in the Description of Improvements, Services, and Activities section of this Engineer's Report (the "Specially Benefited Parcels"). For particulars as to the identification of said parcels, reference is made to the Assessment Diagram, a copy of which is included in Appendix A of this Engineer's Report.
2. I have evaluated the costs and expenses of the improvements, services, and activities upon the Specially Benefited Parcels. In making such evaluation:
 - a. The proportionate special benefit derived by each Specially Benefited Parcel from the improvements, services, and activities was determined in relationship to the entirety of the costs of the improvements, services, and activities;
 - b. No assessment has been imposed on any Specially Benefited Parcel which exceeds the reasonable cost of the proportional special benefit conferred on such parcel from the improvements, services, and activities; and
 - c. Any general benefits from the improvements, services, and activities have been separated from the special benefits and only special benefits have been assessed.

I, the undersigned, respectfully submit the enclosed Engineer's Report and, to the best of my knowledge, information and belief, the Engineer's Report, Assessments, and the Assessment Diagram herein have been prepared and computed in accordance with the order of the Board of Supervisors of the City and County of San Francisco and the Assessment Law.

K. Dennis Klingelhofer, P.E., Assessment Engineer

INTRODUCTION

This Engineer's Report has been prepared to support the authorization of the Civic Center Community Benefit District within the Civic Center area of the City and County of San Francisco ("City"). This Community Benefit District ("CBD") will provide public safety services, cleaning, maintenance, activation, and advocacy services throughout the Civic Center area, as defined below. If authorized, the City will levy assessments annually against real property, for a term of 10 years, within the boundaries of the CBD.

Official Name Designation

The name designation of this proposed district is the Civic Center Community Benefit District ("Civic Center CBD").

Type of Business Improvement District

The Civic Center CBD is being authorized pursuant to the Property and Business Improvement District Law of 1994, California Streets and Highway Code Sections 36600 et seq. ("1994 Act"), augmented by the Business Improvement District Procedure, Article 15 of the San Francisco Business and Tax Regulations Code ("Article 15").

Civic Center CBD Boundary

The boundaries of the Civic Center CBD include approximately 35 whole or partial blocks surrounding City Hall and Civic Center Plaza. The Civic Center CBD is bounded on the north by Turk Street, on the east by a varying boundary including Hyde, Larkin and Ninth Streets, on the south by Market Street, and on the west by Franklin Street. The Civic Center CBD will not provide improvements, services, and activities to those properties located outside of the boundaries. The Civic Center CBD also includes both sides of Grove, Ivy, and Hayes Streets westward to Gough Street. Within the Civic Center CBD, there are three separate zones of benefit established in order to reflect the different levels of improvements, services, and activities provided.

Zone 1

This is the area generally from the north side of McAllister Street to the south side of Turk Street, from Larkin Street in the east where it adjoins the Tenderloin Community Benefit District, to the properties on the west side of Franklin Street, extending south to include the Ballet building midway in the block between Fulton and Grove streets.

Zone 2

This zone generally includes the Civic Center Plaza, the Asian Art Museum, the Main Library, Bill Graham Auditorium, Symphony Hall, the Opera House, the War Memorial Building, the Performing Arts Garage, and properties along Grove, Ivy, and Hayes streets west to Gough Street, and properties on both sides of Van Ness Avenue extending south to Market Street.

Zone 3

This zone generally includes Fulton Street between Hyde and Larkin Streets (between the Asian Art Museum and Main Library, the areas along Polk Street south of Lech Walsea Street, Fox Plaza, Fell, Hickory, and Oak streets west to Franklin Street, and both sides of Market Street Ninth Street to Franklin Street.

Appendix A of this Engineer's Report provides an assessment diagram that more fully details the boundaries of the Civic Center CBD and identifies each parcel.

DESCRIPTION OF IMPROVEMENTS, SERVICES, AND ACTIVITIES

Under the leadership of a non-profit corporation established by the Civic Center CBD (“Owners’ Association”), the Civic Center CBD plans to implement and fund public safety, cleaning and maintenance, beautification, activation, and advocacy activities throughout the district.

Public Safety

The Civic Center CBD views the goal of the public safety efforts as producing an environment in which property owners, merchants, residents, and visitors feel comfortable and secure. An objective of the Civic Center CBD is to improve the quality of life for property owners, merchants, and residents within the Civic Center CBD, as well as continually improve the experience of visitors by providing a safe and welcoming presence throughout the area

The public safety programs include a daily assignment of four uniformed Community Service Ambassadors (“CSAs”) who will support police officers and property owners in crime prevention, assist visitors with area information, and provide street population/homeless with social services information and referrals. All CSAs will carry two-way radios that are connected to a centralized dispatch. The CSAs will provide public safety services for 12 hours a day, five days per week. These public safety services are in addition to the current level of public safety services which are provided to the area using general tax revenues by the City.

Additional Zone 2 Public Safety

Additional public safety services and activities will be provided in Zone 2. The additional public safety services will include four uniformed CSAs to work for 200 evenings per year for five hour shifts from 6:30 p.m. - 11:30 p.m. or the equivalent as deemed necessary by the Civic Center CBD. The CSAs will patrol the area throughout Zone 2 to ensure for the safe and comfortable passage of visitors to and from evening performances, events and meetings.

Cleaning and Maintenance

The Civic Center CBD plans to supplement services already provided by the Department of Public Works (“DPW”) and other relevant City agencies. The on call cleaning and maintenance program aims to provide for the maximum possible cleanliness of sidewalks, curbs, fixtures, landscaping, and buildings throughout the Civic Center CBD boundaries. The goal is for property owners, merchants, and residents alike to maintain a sense of pride in the Civic Center area. Further, perceptions of cleanliness lend itself as an important contribution to the establishment and growth of an aesthetically pleasing, safe, and vibrant community.

A uniformed maintenance worker will respond to maintenance calls to remove graffiti, wash down the sidewalks, or pick up an accumulation of debris on the sidewalks for 20 hours per week in addition to the services provided by DPW to parcels within the Civic Center CBD. This will provide an increased level of activity and reduce response time which will result in a higher level of service. The Civic Center CBD staff will support this maintenance worker by calling the DPW to coordinate the delivery of maintenance services that the City provides.

Additional Zone 3 Cleaning and Maintenance

Zone 3 will provide additional cleaning and maintenance throughout Zone 3’s area. Additional cleaning and maintenance activities will include one maintenance worker providing daily sidewalk sweeping, washing down of sidewalks, and graffiti removal between 7:30 a.m. – 4:00 p.m. The maintenance worker will maintain trash receptacles including topping off and wiping down receptacles and removing bulky items between 7:30 a.m. - 4:00 p.m.

Beautification

In an effort to provide a more vibrant area throughout the Civic Center area, the Civic Center CBD will provide additional hanging floral baskets at certain intersections and entry points into the Civic Center CBD. In addition to the hanging baskets, the Civic Center CBD will also provide streetscape improvements including way finding signage and other public right of way and capital enhancements to provide a higher level of service than is provided to parcels outside the boundaries of the Civic Center CBD.

Activation (Zone 2 Only)

Zone 2 will provide programming and activation around Civic Center Plaza, Fulton Mall, other open spaces, and on sidewalks throughout Zone 2. Examples of programming and activation within Zone 2 include performing art or music performances on the public open spaces and sidewalks to set the tone and suspend the audiences in anticipation of night performances and events. The Civic Center CBD will coordinate with the City's Recreation and Park Department on the permitting requirements of Civic Center Plaza.

Advocacy

The purpose of advocacy is to promote the Civic Center CBD as a beautiful, clean, safe, and welcoming area to assure a positive experience for all property owners, merchants, residents, and visitors. The larger purpose is to advocate for services and resources that increase the area's perception as a friendly, clean, and exciting place for attending performances, dining, shopping, living, and investing in business opportunities and properties. It is intended to support patronage growth, business growth and well being for residents, workers, property owners, and visitors. The Executive Director will attend community meetings, coordinate with City agencies related to issues affecting the Civic Center CBD, speak at hearings, and request additional resources and investment into the Civic Center CBD from decision makers and funders.

Additionally, the Executive Director will:

- Represent the Civic Center CBD's members on issues of common concern and promote the Civic Center CBD and its members to agencies, organizations and the public.
- Partner with, establish, and maintain effective working relationships and cooperative arrangements with City agencies, other business organizations, and neighboring CBD's as appropriate to advance the Civic Center CBD's goals.
- Communicate with all property owners and tenants in the Civic Center CBD regarding important issues of concern or impact to the Civic Center CBD as well as the effectiveness of services and activities provided by the Civic Center CBD.
- Produce a regular newsletter to district organizations, merchants, property owners, and members of the media.
- Coordinate services among arts venues, property manager, merchants and the public sector.
- Establish a working partnership with neighborhood social services to help make connections and referrals for services to homeless population interested and open to receiving services.

- Develop a Civic Center CBD website with useful and important links, attend community and city meetings regularly, participate on committees of neighborhood organizations, and issue press releases on the Civic Center CBD programs.

Existing City Services

The City currently provides services in the Civic Center area. The improvements, services, and activities funded by the Civic Center CBD assessment revenue are in addition to those services currently provided by the City.

A list of existing services provided by the City, is included as part of the Civic Center Community Benefit District Management District Plan.

ESTIMATED COSTS

Total Annual Amount Proposed to be Expended

The maximum annual budget presented below represents the costs for providing the improvements, services, and activities that are in addition to those services already provided by the City from July 1, 2011 through June 30, 2012.

Beginning in Fiscal Year 2011/12, the maximum annual budget amount for the Civic Center CBD is as follows:

Description of Expenditures	All Zones Budget	Zone 1 Additional Budget	Zone 2 Additional Budget	Zone 3 Additional Budget	Total 2011/12 Budget(1)	% of Total Budget
Public Safety	\$268,104	\$0	\$89,391	\$0	\$357,495	52%
Cleaning and Maintenance	33,307	0	0	106,583	139,890	20%
Beautification	22,876	0	0	0	22,876	3%
Activation	0	0	24,081	0	24,081	4%
Advocacy	147,622	0	0	0	147,622	21%
Total:	\$471,909	\$0	\$113,472	\$106,583	\$691,964	100%

(1) Annual cost and budget category allocations determined by the Owners' Association.

Description of Revenue	2011/12 Revenue Amount	% of Total Annual Revenue
Assessment Revenue	\$685,044	99%
Other Revenue(1)	6,920	1%
Total 2011/12 Annual Revenue	\$691,964	100%

(1) Comprised of additional funds generated from sources such as grants, donations, and fees for service contracts and in kind donations.

During any future year of operation, the Owners' Association may re-allocate funds from one budget category to another budget category. However, the annual re-allocation of budget category amounts shall not exceed or decrease more than 10% of the previous Fiscal Year's approved budget category amount.

One percent of the Civic Center CBD's annual expenditures provides a general benefit to the public; see the Basis of Assessment section of this Engineer's Report for further information. Properties can be assessed for the special benefits received from the programs and activities, but not the general benefits received by the public at large. Therefore, the portion of the total budget designated as general benefit will be supplemented from other sources. The funds needed (\$6,920) to cover the costs associated with the general benefits received will be contributed through grants, donations, fees for service contracts, and fundraising events.

The Fiscal Year 2011/12 total maximum assessment revenue is subject to an annual increase beginning July 1, 2012. The maximum annual assessment revenue increase will reflect the change in the most recent 12 month Consumer Price Index for All Urban Consumers in San Francisco-Oakland-San Jose or 3%, whichever is less. In no event shall the annual assessment revenue increase be less than zero (i.e., decreased). Note however, that this is the maximum annual assessment revenue and the actual amount assessed to properties may be less than this maximum, depending on desires of the Civic Center CBD and its stakeholders.

Based upon a maximum annual assessment increase of 3%, beginning July 1, 2012, the total annual maximum assessment revenue each year for each of the 10 years is:

Fiscal Year	Total Maximum Annual Assessment Revenue (1)
2011/12	685,044
2012/13	705,596
2013/14	726,763
2014/15	748,566
2015/16	771,023
2016/17	794,154
2017/18	817,979
2018/19	842,518
2019/20	867,794
2020/21	893,827
Total Maximum Assessment Revenue	\$7,853,264

(1) The total maximum amount assessed to property owners within the Civic Center CBD each Fiscal Year.

METHOD OF ASSESSMENT

Statutory Considerations

Proposition 218, the “Right to Vote on Taxes Act” was approved by California voters in 1996, which added Articles XIII C and XIII D to the California State Constitution. The primary results of Proposition 218 were stricter definitions of assessments, special taxes, fees, and charges, and a general mandate for some type of voter approval for any new or increased tax, assessment, or property-related fee. The Proposition 218 Omnibus Implementation Act (“Implementation Act”) was approved July 1, 1997. The Implementation Act provided for procedures throughout the notice, protest and hearing process. It should be noted that this report has been prepared to be consistent with current practices and the California State Constitution. In the meantime, there are a number of pending court cases related to special assessments that could alter current practices and procedures.

General Benefit

Proposition 218 requires that any local agency proposing to increase or impose a special assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that the property owners are not charged with an assessment that pays for general benefits. Thus, a local agency carrying out projects or services that provide both special and general benefits may levy an assessment to pay for the special benefits but must acquire separate funding to pay for those general benefits.

General benefit is an overall and similar benefit to the public at large resulting from the improvements, services, and activities to be provided by the assessments levied. All of the improvements, services, and activities more fully presented in the Description of Improvements, Services, and Activities section of this Engineer’s Report are provided to parcels and are for the benefit of parcels within the Civic Center CBD boundaries only. There will be no improvements, services, or activities provided outside of the boundaries. Various CBDs around the City conducted surveys to determine the likelihood of individuals passing through their boundaries without the intention of engaging in any type of commerce activity in the district. Of those surveyed, less than 1% indicated that they do not nor do they ever have the intention of engaging in any type of commerce regardless of any future district programs and services provided. To account for this activity, 1% of the total annual budget is considered general benefit. Properties within the Civic Center CBD are not assessed this 1% general benefit.

Special Benefit

Pursuant to Proposition 218, or more specifically Article XIII D, Section 2(i) “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.”

All parcels that have special benefit conferred upon them as a result of the services and activities provided shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire cost of the services and activities.

In accordance with Article XIII D §4(a) “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.” Article XIII D also provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public easements and rights-of-ways.

Source(s) of Financing

The levy and collection of annual assessments upon property within the Civic Center CBD provides the primary funding source for the improvements, services, and activities previously outlined. The Owners' Association can generate additional funds from sources other than annual assessments on properties within the Civic Center CBD. These funds may include grants, donations, and fees for service contracts and in kind donations.

The Civic Center CBD will not issue bonds to fund any of the improvements, services, and activities provided by the Civic Center CBD.

Definitions

"Assessor's Parcel" - A lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel number within the boundaries of the Civic Center CBD.

"Assessor's Parcel Map" - An official map of the Assessor of the County designating Assessor's Parcels by Assessor's Parcel number.

"Building Benefit Classification 1" – Property, assigned a unique Assessor's Parcel number, used solely for residential purposes with one residential dwelling unit, and Building Square Footage less than 5,000 square feet as shown on County Assessor's data, or other sources deemed reliable.

"Building Benefit Classification 2" - Property with Building Square Footage less than 10,000 square feet as shown on County Assessor's Data, or other sources deemed reliable. Building Benefit Classification 2 shall exclude property assigned to Building Benefit Classification 1.

"Building Benefit Classification 3" - Property with Building Square Footage greater than or equal to 10,000 square feet and less than 20,000 square feet as shown on County Assessor's Data, or other sources deemed reliable.

"Building Benefit Classification 4" - Property with Building Square Footage greater than or equal to 20,000 square feet and less than 50,000 square feet as shown on County Assessor's Data, or other sources deemed reliable.

"Building Benefit Classification 5" - Property with Building Square Footage greater than or equal to 50,000 square feet and less than 100,000 square feet as shown on County Assessor's Data, or other sources deemed reliable.

"Building Benefit Classification 6" - Property with Building Square Footage greater than or equal to 100,000 square feet and less than 300,000 square feet as shown on County Assessor's Data, or other sources deemed reliable.

"Building Benefit Classification 7" - Property with Building Square Footage greater than or equal to 300,000 square feet and less than 500,000 square feet as shown on County Assessor's Data, or other sources deemed reliable.

"Building Benefit Classification 8" - Property with Building Square Footage greater than or equal to 500,000 square feet as shown on County Assessor's Data, or other sources deemed reliable.

"Building Square Footage" - The total structure square footage as shown on County Assessor's data for each Assessor's Parcel, or other sources deemed reliable.

"County" – The City and County of San Francisco, State of California.

"Fiscal Year" - The period commencing on July 1 of any calendar year and ending June 30 of the following calendar year.

"Linear Street Frontage" or "Linear Street Foot(Feet)" - The street level frontage of the Assessor's Parcel to streets within the Civic Center CBD (and serviced by the Civic Center CBD). The street frontage shall be based upon information as shown on the Assessor's Parcel Map, or other sources deemed reliable.

Basis of Assessment

The benefits provided to real property within the Civic Center CBD relate to the improvements, services, and activities carried out by the Civic Center CBD Owners' Association and more fully described in the "Description of the Improvements, Services, and Activities" section of this Engineer's Report. As described herein, all parcels within the Civic Center CBD will benefit from the improvements or services to be funded regardless of ownership including publically owned parcels.

In an effort to enhance the image and desirability of property, as well as the experience of property owners, merchants, residents, employees, and visitors to the Civic Center CBD area, the Owners' Association intends to provide additional levels of service to properties within the boundaries of the Civic Center CBD which are in addition to and above existing service levels already provided by the City. The services to be provided will include enhanced public safety services, advocacy, maintenance, and beautification throughout the Civic Center CBD's boundaries. Currently, any of these desired services and activities above the City's baseline service levels are the financial responsibility of the individual property owners.

To combine property owner efforts and achieve certain economies of scale, the assessment revenue collected from the Civic Center CBD property owners will provide the necessary funding for the proposed Civic Center CBD improvements, services, and activities which will provide special benefits to the properties within the Civic Center CBD. Parcels within the Civic Center CBD display a unique blend of governmental, performing arts, office/commercial, retail, and residential uses that comes in a wide variety of parcel sizes, building sizes, shapes, and formats. These configurations, along with the heavy focus on civic uses, make it difficult to use a standardized formulaic approach in assigning special benefit and determining the proportional assessment.

While the parcels within the Civic Center CBD currently include various governmental, performing arts, office/commercial, retail, and residential property uses, those specific uses associated with each parcel may change over time. The services and activities to be provided by the Civic Center CBD are intended to support all property land uses within its boundaries and not just one specific use or type. Therefore, the method of apportionment established for the Civic Center CBD reflects the proportional special benefit assigned to each property from the proposed improvements, services, and activities based on various property characteristics for each parcel as compared to other properties within the Civic Center CBD. Various property characteristics which could serve as the basis of assessment were analyzed including parcel size, street frontage, building size, land use, trip generation etc. Given that the special benefits provided by the Civic Center CBD focus on public safety services, advocacy, maintenance, and beautification, it was determined that street frontage and building size are the most appropriate factors, and have been used as the primary assessment variables for the assignment of special benefit.

Combining these two assessment variables provides a more complete picture of the special benefits received by parcels than could be derived from using just one property characteristic. To recognize the linear nature of the benefits received from the enhanced services and activities, as well as the benefits that will maximize the desirability of existing, and future, building space which can be related to building size or floor area, the annual budget is spread to recognize both types of benefits received

by parcels. In order to equally blend the two property characteristics, the Civic Center CBD budget is allocated half based on street frontage and half based on building benefit factors in order to equally blend the two property characteristics. Further, the zone location for each parcel takes into account the added levels of benefit received from the enhanced services and activities unique to that zone and not provided to parcels located within other zones of benefit. The additional budgetary amounts for zone specific services and activities are also allocated half based on that zone's street frontage and half based on that zone's building benefit factors.

All Assessor's Parcels within the Civic Center CBD boundaries have frontage along one or more of the streets within the Civic Center CBD's boundaries. Therefore, a portion of the Civic Center CBD annual budget is apportioned to each Assessor's Parcel based upon the Linear Street Frontage assigned to the Assessor's Parcel.

County Assessor Parcel Maps provided the Linear Street Frontage for each Assessor's Parcel. The property owner will confirm the Linear Street Frontage assigned to his or her property. The assessment notice and petition provided to each benefitting property owner will include each Assessor's Parcel's assigned information. In limited instances, there are Assessor's Parcels which do not have direct Linear Street Frontage as a result of being located on a floor other than the ground floor. These Assessor's Parcels are assigned Linear Street Frontage based upon their portion of square footage as it relates to the entire buildings total square footage. The actual Linear Street Frontage assigned to the Assessor's Parcel is based upon the parcel's portion of the building's total Building Square Footage.

Based upon Assessor Parcel Maps, the total Linear Street Frontage for the Civic Center CBD is 35,981.254, as of Fiscal Year 2010/11 Assessor's data. Each zone's portion of the total Linear Street Frontage is: Zone 1 – 8,887.457 linear feet, Zone 2 – 18,705.856 linear feet, and Zone 3 – 8,387.941 linear feet. The Assessment Roll in Appendix B provides a breakdown of the Linear Street Frontage assigned for each Assessor's Parcel.

The building area on a parcel is a measurement of the capacity of that parcel to currently serve the demand of governmental, performing arts, office/commercial, retail and residential tenants. As a general matter, a larger building area is able to serve a greater number of tenants and customers than a smaller building. To further take into account the wide variety of property land uses and each land uses unique relationship to building size, all parcels within the Civic Center CBD were assigned to one of eight different building classifications. Once assigned to a building classification, a building benefit factor was assigned to each building classification. The building benefit factor assigned to each building classification is reflective of the median building size within each building classification. To recognize and quantify an economy of scale and actual building space utilized, the square footage for the largest building classification was limited to 750,000 Building Square Feet per Assessor's Parcel. While residential parcels benefit from the services and activities, especially the safety and cleaning services, they do not benefit to the same extent as do other parcels. Therefore, all residential parcels with one dwelling unit, assigned a unique Assessor's Parcel number, and have Building Square Footage less than 5,000 square feet are assigned to the same building classification. To state it another way, each building has been assigned to a category (the 'building benefit factor') which is in essence a 'multiplier.' A building categorized with a factor of 20.00 has an assessment that is 20 times that of a building assigned a factor of 1.00.

The following table provides a list of the building classifications and the corresponding building benefit factor for assigned:

Building Classification	Building Square Footage	Building Benefit Factor
1	Residential property (with one dwelling unit) and Building Square Footage less than 5,000	0.50
2	Less than 10,000	1.00
3	10,000 - 19,999	1.50
4	20,000 - 49,999	3.00
5	50,000 - 99,999	6.00
6	100,000 - 299,999	20.00
7	300,000 - 499,999	40.00
8	Greater than 500,000	60.00

Based upon the assigned building benefit factor for each building classification, the total building benefit factors for the Civic Center CBD is 1,181.50 as of Fiscal Year 2010/11 Assessor's data. Each zone's portion of the building benefit factors is: Zone 1 – 233.00 building benefit factors, Zone 2 – 540.50 building benefit factors, and Zone 3 – 408.00 building benefit factors. The Assessment Roll in Appendix B provides a breakdown of the building benefit factors assigned to each Assessor's Parcel.

Although the services and activities provided throughout the Civic Center CBD incorporate public streets and rights of way, it is clear that the improvements, services, and activities provided are directed towards, and necessary for, the cleanliness and maintenance of the Civic Center CBD area, the safety of tenants, property owners, visitors, as well as, the enhancement of the civic and business environment, and the increased opportunities of the properties throughout the Civic Center CBD. The Civic Center CBD will not provide any of these services and activities to properties located outside of the Civic Center CBD boundaries. The Owners' Association will use collected assessment revenue to pay for the enhanced services and activities that are over and above the baseline services currently provided by the City. However, in assigning direct benefit, public access, use, or availability of these services and activities by others was considered.

The general benefits to the public at large are minimal. Various CBDs around the City conducted surveys¹ to determine the likelihood of individuals passing through their boundaries without the intention of engaging in any type of commerce activity in the district. Of those surveyed, less than 1% indicated that they do not nor do they ever have the intention of engaging in any type of commerce regardless of any future district programs and services provided. To account for this activity, 1% of the total annual budget is considered general benefit. Properties within the Civic Center CBD are not assessed this 1% general benefit. Further, the City will continue to provide the general baseline services within the Civic Center CBD, consistent with the provision of baseline services in other similar areas of the City.

¹ In 2009, the City along with the Greater Union Square BID and the proposed West Portal CBD conducted street intercept surveys to determine the level of general benefit received from the improvements, services, and activities. Specifically, David Binder Research conducted an intercept survey in the Union Square area from April 23-26, 2009 and found that less than 1% of those surveyed had no intention of engaging in any commercial activity.

Assessment Calculation

The Fiscal Year 2011/12 assessment calculation rate is:

Assessment Category Description	Fiscal Year 2011/12 Assessment Rate
Linear Street Frontage for all Assessor's Parcels	\$7.05 per Linear Street Foot
Additional Linear Street Frontage for all Zone 1 Assessor's Parcels	\$0.00 per Linear Street Foot (total of \$7.05 per Linear Street Foot)
Additional Linear Street Frontage for all Zone 2 Assessor's Parcels	\$3.04 per Linear Street Foot (total of \$10.09 per Linear Street Foot)
Additional Linear Street Frontage for all Zone 3 Assessor's Parcels	\$6.41 per Linear Street Foot (total of \$13.46 per Linear Street Foot)
Building Benefit Factor for all Assessor's Parcels	\$178.86 per Building Benefit Factor
Additional Building Benefit Factor for all Zone 1 Assessor's Parcels	\$0.00 per Building Benefit Factor (total of \$178.86 per Building Benefit Factor)
Additional Building Benefit Factor for all Zone 2 Assessor's Parcels	\$104.73 per Building Benefit Factor (total of \$283.59 per Building Benefit Factor)
Additional Building Benefit Factor for all Zone 3 Assessor's Parcels	\$129.45 per Building Benefit Factor (total of \$308.31 per Building Benefit Factor)

Annual Assessment Calculation:

Linear Street Frontage Assessment	=	Linear Street Frontage	x	Linear Street Frontage Assessment Rate
Additional Zone 1, 2, or 3 Assessment	=	Linear Street Frontage	x	Zone 1, 2 or 3 Linear Street Frontage Assessment Rate
Building Benefit Factor Assessment	=	Building Benefit Factor	x	Building Benefit Factor Assessment Rate
Additional Zone 1, 2, or 3 Building Benefit Factor Assessment	=	Building Benefit Factor	x	Zone 1, 2 or 3 Building Benefit Factor Assessment Rate

Zone 1 Assessor's Parcel Annual Assessment:

$$\begin{array}{r} \text{Zone 1} \\ \text{Assessor's} \\ \text{Parcel Annual} \\ \text{Assessment} \end{array} = \begin{array}{r} \text{Linear Street} \\ \text{Frontage} \\ \text{Assessment} \end{array} + \begin{array}{r} \text{Additional Zone 1} \\ \text{Linear Street} \\ \text{Frontage} \\ \text{Assessment} \end{array} + \begin{array}{r} \text{Building Benefit} \\ \text{Factor} \\ \text{Assessment} \end{array} + \begin{array}{r} \text{Additional Zone 1} \\ \text{Building Benefit} \\ \text{Factor Assessment} \end{array}$$

Zone 2 Assessor's Parcel Annual Assessment:

$$\begin{array}{r} \text{Zone 2} \\ \text{Assessor's} \\ \text{Parcel Annual} \\ \text{Assessment} \end{array} = \begin{array}{r} \text{Linear Street} \\ \text{Frontage} \\ \text{Assessment} \end{array} + \begin{array}{r} \text{Additional Zone 2} \\ \text{Linear Street} \\ \text{Frontage} \\ \text{Assessment} \end{array} + \begin{array}{r} \text{Building Benefit} \\ \text{Factor} \\ \text{Assessment} \end{array} + \begin{array}{r} \text{Additional Zone 2} \\ \text{Building Benefit} \\ \text{Factor Assessment} \end{array}$$

Zone 3 Assessor's Parcel Annual Assessment:

$$\begin{array}{r} \text{Zone 3} \\ \text{Assessor's} \\ \text{Parcel Annual} \\ \text{Assessment} \end{array} = \begin{array}{r} \text{Linear Street} \\ \text{Frontage} \\ \text{Assessment} \end{array} + \begin{array}{r} \text{Additional Zone 3} \\ \text{Linear Street} \\ \text{Frontage} \\ \text{Assessment} \end{array} + \begin{array}{r} \text{Building Benefit} \\ \text{Factor} \\ \text{Assessment} \end{array} + \begin{array}{r} \text{Additional Zone 3} \\ \text{Building Benefit} \\ \text{Factor Assessment} \end{array}$$

Maximum Annual Assessments

The Fiscal Year 2011/12 maximum annual assessment rates are as follows:

- Per Linear Street Foot – All Assessor's Parcels: \$7.13
- Per Linear Street Foot – Additional Zone 1: \$0.00
- Per Linear Street Foot – Additional Zone 2: \$3.12
- Per Linear Street Foot – Additional Zone 3: \$6.38
- Per Building Benefit Factor – All Assessor's Parcels: \$179.42
- Per Building Benefit Factor – Additional Zone 1: \$0.00
- Per Building Benefit Factor – Additional Zone 2: \$108.97
- Per Building Benefit Factor – Additional Zone 3: \$124.57

Maximum Annual Assessment Increases

Beginning July 1, 2012, the maximum assessment rates are subject to an annual increase. The maximum annual assessment rate increase will reflect the change in the most recent 12 month Consumer Price Index for All Urban Consumers in San Francisco-Oakland-San Jose or 3%, whichever is less. In no event shall the annual assessment rate increase be less than zero (i.e., decreased).

The maximum increase of 3% to the maximum assessment rates for the next 10 years is:

Fiscal Year	CBD-Wide Linear Street Foot	Zone 1 Linear Street Foot	Zone 2 Linear Street Foot	Zone 3 Linear Street Foot	CBD-Wide Building Benefit Factor	Zone 1 Building Benefit Factor	Zone 2 Building Benefit Factor	Zone 3 Building Benefit Factor
2011/12	\$7.13	\$0.00	\$3.12	\$6.38	\$179.42	\$0.00	\$108.97	\$124.57
2012/13	7.34	0.00	3.21	6.57	184.80	0.00	112.24	128.31
2013/14	7.56	0.00	3.31	6.77	190.35	0.00	115.61	132.16
2014/15	7.79	0.00	3.41	6.97	196.06	0.00	119.07	136.12
2015/16	8.02	0.00	3.51	7.18	201.94	0.00	122.65	140.20
2016/17	8.27	0.00	3.62	7.40	208.00	0.00	126.33	144.41
2017/18	8.51	0.00	3.73	7.62	214.24	0.00	130.12	148.74
2018/19	8.77	0.00	3.84	7.85	220.66	0.00	134.02	153.21
2019/20	9.03	0.00	3.95	8.08	227.28	0.00	138.04	157.80
2020/21	9.30	0.00	4.07	8.32	234.10	0.00	142.18	162.54

Regardless of the assessment amount actually levied each year (assessments may be levied at less than the maximum assessment rate), the maximum allowable assessment rates will increase as described above. Any increase in the actual amount of the assessment levied, as long as it does not exceed the maximum assessment for that Fiscal Year, is not considered an increase of the assessment as defined by Proposition 218.

Time and Manner of Collecting Assessments

The City will levy and collect Civic Center CBD assessments in the same manner and at the same time as ordinary *ad valorem* property taxes.

Delinquent Payments

The City will place the Civic Center CBD assessments on the annual secured property tax bills for regular collection at the standard due dates (due twice per year on November 1 and February 1). The Civic Center CBD assessment will appear as a separate line item on the property tax bill. The City will directly bill any Assessor's Parcels which do not regularly receive a property tax bill from the City.

All delinquent payments, including penalties and accrued interest, will be identified in the budgeted categories outlined in the Estimated Costs section of this Engineer's Report. The Owners' Association will determine the budget allocation.

Assessment Roll

Appendix B of this Engineer's Report provides a listing of all of the Assessor's Parcels, including the Assessor's Parcel number, zone, owner, Linear Street Frontage, Building Square Footage, and building benefit factor subject to the Civic Center CBD annual assessment.

Resolution of Disputes

The stakeholders formed the Civic Center CBD after considerable outreach and careful research, based on information and sources deemed to be reliable. If a property owner thinks that the assessment has been calculated or applied in error, he or she must contact the Owners' Association to correct the property information used to calculate the assessment.

Disestablishment

Each year that the Civic Center CBD is in existence, there will be a 30-day period during which the property owners will have the opportunity to request disestablishment of the Civic Center CBD. This 30-day period begins each year on the anniversary date the Board of Supervisors established the Civic Center CBD. Within that 30-day period if a written petition is submitted by the owners of real property who pay 50% or more of the assessments levied, the Civic Center CBD may be disestablished by the Board of Supervisors.

A majority (six members) of the Board of Supervisors may initiate disestablishment proceedings at any time based on improper actions by the Civic Center CBD management corporation, such as misappropriation of funds, malfeasance, or violation of law.

A supermajority (eight members) of the Board of Supervisors may initiate disestablishment proceedings for any reason.

All outstanding indebtedness must be paid prior to disestablishment of the Civic Center CBD.

APPENDICES

Assessment Diagram

A

Assessment Roll

B

APPENDIX A – ASSESSMENT DIAGRAM

The following page provides the Assessment Diagram that outlines the boundaries of the Civic Center CBD, as well as the identification of each parcel subject to the annual assessment.

APPENDIX B – ASSESSMENT ROLL

Following is a list of all of the Assessor's Parcels, including the Assessor's Parcel number, zone, owner, Linear Street Frontage, Building Square Footage, and building benefit factor subject to the Civic Center CBD annual assessment.

**City and County of San Francisco
Civic Center CBD
2011/12 Assessment Roll**

APN	Owner	Site Address	Proposed CBD Zone	Linear Frontage	Building Size	Non-Residential / Residential	Building Class	Building Benefit Factor	Assessment
0353 -001	CITY & COUNTY OF SF	45 HYDE ST	2	996.375	185,000	Non-Residential	6	20.00	\$15,725.21
0354 -001	CITY & COUNTY OF SF	100 LARKIN ST	2	996.375	376,000	Non-Residential	7	40.00	21,397.01
0761 -002	STATE PROPERTY	801	1	127.500	0	Non-Residential	2	1.00	1,077.73
0761 -003	STATE PROPERTY	700 GOLDEN GATE AVE	1	165.310	0	Non-Residential	2	1.00	1,344.29
0762 -026	OPERA PLAZA, C/O GENERAL MANAGER	601 VAN NESS AVE	1	299.120	203,866	Non-Residential	6	20.00	5,685.99
0762 -027	OPERA PLAZA	601 VAN NESS AVE	1	121.490	86,904	Non-Residential	5	6.00	1,929.65
0763 -001	MATTISON FAMILY TRUST, C/O J S MATTISON	555 POLK ST	1	217.500	19,582	Non-Residential	3	1.50	1,801.66
0763 -002	507 POLK STREET LLC	507 POLK ST	1	285.000	29,688	Non-Residential	4	3.00	2,545.82
0763 -005	544 GOLDEN GATE ASSCS LLC	544 GOLDEN GATE AVE	1	120.000	16,920	Non-Residential	3	1.50	1,114.28
0763 -006	MCDONALDS CORPORATION	550 GOLDEN GATE AVE	1	65.000	3,900	Non-Residential	2	1.00	637.10
0763 -007	MCDONALDS CORPORATION	556 GOLDEN GATE AVE	1	50.000	4,250	Non-Residential	2	1.00	531.36
0763 -008	MCDONALDS CORPORATION	558 GOLDEN GATE AVE	1	50.000	0	Non-Residential	2	1.00	531.36
0763 -009	MCDONALDS CORPORATION	600 VAN NESS AVE	1	338.000	10,770	Non-Residential	3	1.50	2,651.18
0763 -010	S F UNIFIED SCHOOL DISTRICT	600 SAINT MARYS AVE	1	132.330	4,523	Non-Residential	2	1.00	1,111.78
0763 -011	S F UNIFIED SCHOOL DISTRICT	636 VAN NESS AVE	1	46.667	10,136	Non-Residential	3	1.50	597.28
0763 -012	690 VAN NESS LLC	690 VAN NESS AVE	1	50.000	5,292	Non-Residential	2	1.00	531.36
0763 -013	S F UNIFIED SCHOOL DISTRICT	690	1	27.500	3,240	Non-Residential	2	1.00	372.74
0763 -014	S F UNIFIED SCHOOL DISTRICT	639V TURK ST	1	90.000	0	Non-Residential	2	1.00	813.35
0763 -015	S F UNIFIED SCHOOL DISTRICT	625 TURK ST	1	60.000	0	Non-Residential	2	1.00	601.85
0763 -016	LAW ALICE S TRUST	530 GOLDEN GATE AVE	1	100.000	10,050	Non-Residential	3	1.50	973.28
0765 -002	STATE PROPERTY	530	1	652.500	1,130,000	Non-Residential	8	60.00	15,331.72
0765 -003	STATE PROPERTY	350 MCALLISTER ST	1	722.500	447,559	Non-Residential	7	40.00	12,248.02
0766 -001	CITY & COUNTY OF SF-PUC	525 GOLDEN GATE AVE	1	483.000	0	Non-Residential	2	1.00	3,584.00
0766 -002	STATE OF CALIFORNIA ADMINISTRATIVE OFFICERS	400 MCALLISTER ST	1	395.000	231,000	Non-Residential	6	20.00	6,361.94
0766 -003	STATE OF CALIFORNIA ADMINISTRATIVE OFFICERS	450 MCALLISTER ST	1	137.500	0	Non-Residential	2	1.00	1,148.23
0766 -004	STATE OF CALIFORNIA ADMINISTRATIVE OFFICERS	456 MCALLISTER ST	1	68.750	8,250	Non-Residential	2	1.00	663.54
0766 -005	STATE OF CALIFORNIA ADMINISTRATIVE OFFICERS	460 MCALLISTER ST	1	68.750	0	Non-Residential	2	1.00	663.54
0766 -006	REF SF PROPERTIES LLC	512 VAN NESS AVE	1	338.000	46,500	Non-Residential	4	3.00	2,919.47
0766 -010	BETZ JOSEF	545 GOLDEN GATE AVE	1	132.000	7,919.00	Non-Residential	2	1.00	1,109.45
0766 -013	GOLDEN VAN BUILDING LLC, C/O JDC INVESTMENTS	180 REDWOOD ST	1	393.000	39,166	Non-Residential	4	3.00	3,307.22
0767 -001	STATE PROPERTY	545	1	132.000	293,000	Non-Residential	6	20.00	4,507.79
0767 -002	STATE PROPERTY	545	1	48.000	0	Non-Residential	2	1.00	517.26
0767 -003	STATE PROPERTY	545	1	48.000	25,915	Non-Residential	4	3.00	874.97
0767 -004	STATE PROPERTY	545	1	60.000	32,905	Non-Residential	4	3.00	959.57

**City and County of San Francisco
Civic Center CBD
2011/12 Assessment Roll**

APN	Owner	Site Address	Proposed CBD Zone	Linear Frontage	Building Size	Non-Residential / Residential	Building Class	Building Benefit Factor	Assessment
0767 -005	SF STATE BUILDING AUTHORITY	501V VAN NESS AVE	1	169.750	0	Non-Residential	2	1.00	1,375.59
0767 -006	SF STATE BUILDING AUTHORITY	530V MCALLISTER ST	1	55.000	0	Non-Residential	2	1.00	566.60
0767 -007	SF STATE BUILDING AUTHORITY	540V MCALLISTER ST	1	82.500	0	Non-Residential	2	1.00	760.48
0767 -008	BARBARA APARTMENTS, C/O MERIDIAN MN	580 MCALLISTER ST	1	395.000	51,240	Non-Residential	5	6.00	3,857.90
0767 -009	SF STATE BUILDING AUTHORITY	679V GOLDEN GATE AVE	1	290.000	0	Non-Residential	2	1.00	2,223.35
0767 -010	SF STATE BUILDING AUTHORITY	675V GOLDEN GATE AVE	1	100.000	0	Non-Residential	2	1.00	883.85
0767 -011	SF STATE BUILDING AUTHORITY	661V GOLDEN GATE AVE	1	49.500	0	Non-Residential	2	1.00	527.84
0767 -012	SF STATE BUILDING AUTHORITY	649V GOLDEN GATE AVE	1	23.000	0	Non-Residential	2	1.00	341.01
0767 -013	SF STATE BUILDING AUTHORITY	629V GOLDEN GATE AVE	1	71.750	15,970	Non-Residential	3	1.50	774.12
0767 -014	STATE PROPERTY	629V	1	70.000	0	Non-Residential	2	1.00	672.35
0768 -013	REDELOPMENT AGENCY OF CCSF, C/O DE	629V	1	395.000	0	Non-Residential	2	1.00	2,963.60
0768 -072	GIANNINI PROPERTIES NO ONE	600 MCALLISTER ST	1	198.560	0	Non-Residential	2	1.00	1,578.70
0768 -073	GIANNINI PROPERTIES NO ONE	600	1	115.480	0	Non-Residential	2	1.00	992.98
0785 -028	S F UNIFIED SCHOOL DISTRICT	601 MCALLISTER ST	1	220.000	28,840	Non-Residential	4	3.00	2,087.57
0785 -035	S F UNIFIED SCHOOL DISTRICT	555 FRANKLIN ST	1	313.750	0	Non-Residential	2	1.00	2,390.79
0786A-001	CITY & COUNTY OF SF-WAR MEMORIAL	679V	2	2,007.000	533,200	Non-Residential	8	60.00	37,266.02
0787 -001	CITY & COUNTY OF SF		2	2,002.500	543,611	Non-Residential	8	60.00	37,220.62
0788 -001	CITY & COUNTY OF SF-RECREATION AND P	679V	2	2,062.500	355,674	Non-Residential	7	40.00	32,154.22
0792 -003	ALLEN KIMBALL & JANE TRUST	300 GROVE ST	2	126.250	3,953	Non-Residential	2	1.00	1,557.44
0792 -029	CITY & COUNTY OF SF-MUNICIPAL TRANSP	365V	2	330.000	213,564	Non-Residential	6	20.00	9,001.49
0792 -031	SAN FRANCISCO BALLET ASSOCCN, C/O COI	455 FRANKLIN ST	1	313.750	62,140	Non-Residential	5	6.00	3,285.09
0809 -001	SF BOARD OF REALTORS	301 GROVE ST	2	155.000	6,876	Non-Residential	2	1.00	1,847.53
0809 -002	HALLINAN LAUREN P & PATRICK S	345 FRANKLIN ST	2	47.500	10,212	Non-Residential	3	1.50	904.65
0809 -003	HALLINAN PATRICK S & LAUREN P	331 FRANKLIN ST	2	93.500	5,175	Non-Residential	2	1.00	1,227.00
0809 -003A	NURRE CHARLOTTE E 1996 TRUST, C/O CH	208 IVY ST	2	39.000	2,811	Non-Residential	2	1.00	677.09
0809 -004	LE PAUL T & MAI V 2002 REV TR	325 FRANKLIN ST	2	135.000	9,690	Non-Residential	2	1.00	1,645.73
0809 -004A	LAT CORPORATION, C/O LEONA TARANTINI	305 FRANKLIN ST	2	135.000	11,310	Non-Residential	3	1.50	1,787.53
0809 -005	UNTERMAN PATRICIA & SANDER RIC	320 HAYES ST	2	50.000	3,750	Non-Residential	2	1.00	788.08
0809 -006	UNTERMAN PATRICIA & SANDER RIC	324 HAYES ST	2	50.000	5,250	Non-Residential	2	1.00	788.08
0809 -007	TRATTNER JUDY	340 HAYES ST	2	100.000	29,460	Non-Residential	4	3.00	1,859.76
0809 -011	BUCKLEY DANIEL KIERAN	364 HAYES ST	2	100.000	10,175	Non-Residential	3	1.50	1,434.38
0809 -012	GHI LTD, C/O SEELA L LEWIS	368 HAYES ST	2	50.000	3,120	Non-Residential	2	1.00	788.08
0809 -015	ROBINSON GERTIE S TRUST, C/O RONALD	361 GROVE ST	2	55.000	7,047	Non-Residential	2	1.00	838.53
0809 -016	SATURNO RONALD P	355 GROVE ST	2	55.000	9,060	Non-Residential	2	1.00	838.53

**City and County of San Francisco
Civic Center CBD
2011/12 Assessment Roll**

APN	Owner	Site Address	Proposed CBD Zone	Linear Frontage	Building Size	Non-Residential / Residential	Building Class	Building Benefit Factor	Assessment
0809 -017	ARRIAZA RAUL & VALERIE	351 GROVE ST	2	55.000	9,560	Non-Residential	2	1.00	838.53
0809 -018	R ROBERT E & PATRICIA A HUNT	345 GROVE ST	2	27.500	3,150	Non-Residential	2	1.00	561.06
0809 -018A	LITZINGER CHARLES A TRUST	240 IVY ST	2	27.500	2,200	Non-Residential	2	1.00	561.06
0809 -019	GIN FAMILY TRUST	335 GROVE ST	2	55.167	6,786	Non-Residential	2	1.00	840.22
0809 -020	DANIEL BROSNAN SEPARATE PROPER	311 GROVE ST	2	59.833	0	Non-Residential	2	1.00	887.29
0809 -021	GHI LTD, C/O SEELA L LEWIS	372 HAYES ST	2	144.500	20,655	Non-Residential	4	3.00	2,308.77
0809 -023	WIEGEL ANDREW J & JAN A (Owner of APN C		2	13.417	2,684	Non-Residential	2	1.00	418.97
0809 -024	WIEGEL ANDREW J & JAN A (Owner of APN C		2	13.417	2,684	Non-Residential	2	1.00	418.97
0809 -025	WIEGEL ANDREW J & JAN A (Owner of APN C		2	13.417	2,683	Non-Residential	2	1.00	418.97
0809 -026	WIEGEL ANDREW J & JAN A (Owner of APN C		2	13.417	2,683	Non-Residential	2	1.00	418.97
0809 -027	WIEGEL ANDREW J & JAN A (Owner of APN C		2	13.417	2,683	Non-Residential	2	1.00	418.97
0809 -028	WIEGEL ANDREW J & JAN A (Owner of APN C		2	13.417	2,683	Non-Residential	2	1.00	418.97
0809 -029	PRIVAT CESAR A TRUST	348 HAYES ST	2	6.250	575	Residential	1	0.50	204.86
0809 -030	SCOTT DAVID & OHMORI YUKO	350 HAYES ST	2	6.250	684	Residential	1	0.50	204.86
0809 -031	STRANO ROSEANNE	342 HAYES ST #A	2	6.250	1,095	Residential	1	0.50	204.86
0809 -032	ENDERS ERIC	342 HAYES ST #B	2	6.250	1,082	Residential	1	0.50	204.86
0809 -033	LEE BRANDON & MARIA	342 HAYES ST #C	2	6.250	1,013	Residential	1	0.50	204.86
0809 -034	NG MAY Y	342 HAYES ST #D	2	6.250	894	Residential	1	0.50	204.86
0809 -035	MARSHALL PAUL G JR	342 HAYES ST #E	2	6.250	1,082	Residential	1	0.50	204.86
0809 -036	PRIVAT CESAR A TRUST	342 HAYES ST #F	2	6.250	1,086	Residential	1	0.50	204.86
0809 -037	EDINGTON MARY E	342 HAYES ST #G	2	6.250	1,095	Residential	1	0.50	204.86
0809 -038	NISHIOKA KEVIN	340 HAYES ST #H	2	6.250	804	Residential	1	0.50	204.86
0809 -039	BASKERVILLE-TSADIK PATRICE M	342 HAYES ST #I	2	6.250	791	Residential	1	0.50	204.86
0809 -040	DRISCOLL MARTIN J REVOC TR	342 HAYES ST #J	2	6.250	785	Residential	1	0.50	204.86
0809 -041	CHAKLER CHERYL	342 HAYES ST #K	2	6.250	630	Residential	1	0.50	204.86
0809 -042	PRIVAT CESAR A TRUST	342 HAYES ST #L	2	6.250	800	Residential	1	0.50	204.86
0809 -043	SHANE LESLEY A	342 HAYES ST #M	2	6.250	800	Residential	1	0.50	204.86
0809 -044	ABBOTT ELIZABETH C & DON P	342 HAYES ST #N	2	6.250	804	Residential	1	0.50	204.86
0809 -050	MAX LIMITED LLC (Owner of APN 0809 -014)		2	137.500	24,750	Non-Residential	4	3.00	2,238.14
0809 -051	MAX LIMITED LLC (Owner of APN 0809 -014)		2	137.500	24,750	Non-Residential	4	3.00	2,238.14
0810 -001	CITY & COUNTY OF SF-WAR MEMORIAL	270 HAYES ST	2	1,319.500	229,500	Non-Residential	6	20.00	18,985.55
0811 -001	CITY & COUNTY OF SF	270	2	533.584	104,000	Non-Residential	6	20.00	11,055.65
0811 -002	WEINGARTEN-FROMM 2005 REVOC TR	101V POLK ST	3	240.000	0	Non-Residential	2	1.00	3,538.70
0811 -003	WEINGARTEN-FROMM 2005 REV TRUS	103V POLK ST	3	100.000	0	Non-Residential	2	1.00	1,654.30

**City and County of San Francisco
Civic Center CBD
2011/12 Assessment Roll**

APN	Owner	Site Address	Proposed CBD Zone	Linear Frontage	Building Size	Non-Residential / Residential	Building Class	Building Benefit Factor	Assessment
0811 -010	CITISTAR INC	200 VAN NESS AVE	2	169.073	17,640	Non-Residential	3	1.50	2,131.32
0811 -012	ROSE RESNICK LIGHTHOUSE FOR TH	214 VAN NESS AVE	2	168.927	12,360	Non-Residential	3	1.50	2,129.85
0811 -016	CITY & COUNTY OF SF	155 GROVE ST	2	70.208	4,163	Non-Residential	2	1.00	991.98
0811 -018	234 VAN NESS LLC	234 VAN NESS AVE	2	134.000	5,444	Non-Residential	2	1.00	1,635.64
0811 -019	CITY & COUNTY OF SF	240 VAN NESS AVE	2	50.000	15,950	Non-Residential	3	1.50	929.88
0811 -020	250 VAN NESS LLC, C/O JOHN N MCBAIN	171 GROVE ST	2	150.000	9,450	Non-Residential	2	1.00	1,797.08
0811 -021	CITY & COUNTY OF SF	165 GROVE ST	2	70.208	0	Non-Residential	2	1.00	991.98
0811 -022	VNO PATSON VAN NESS HOLDINGS L	150 HAYES ST	3	330.000	138,460	Non-Residential	6	20.00	10,607.99
0812 -001	CITY & COUNTY OF SF	150	2	1,375.000	312,870	Non-Residential	7	40.00	25,217.34
0813 -007	TISHMAN SPEYER ARCHSTONE-SMITH	1390 MARKET ST	3	257.686	144,784	Non-Residential	6	20.00	9,634.64
0813 -008	TISHMAN SPEYER ARCHSTONE-SMITH	1390 MARKET ST	3	403.334	232,323	Non-Residential	6	20.00	11,595.07
0813 -009	BRCP 1390 MARKET LLC	1390 MARKET ST	3	380.927	216,653	Non-Residential	6	20.00	11,293.47
0813 -010	TISHMAN SPEYER ARCHSTONE-SMITH	1390 MARKET ST	3	78.426	41,791	Non-Residential	4	3.00	1,980.53
0814 -001	COLUMBUS ENVIRONMENTAL CO	69 POLK ST	3	160.000	0	Non-Residential	2	1.00	2,461.90
0814 -003	FOOK CHONG HONG FRIENDLY SOCIE	45 POLK ST	3	30.000	6,580	Non-Residential	2	1.00	712.10
0814 -010	GUCKER BERNARD WM	50 FELL ST	3	109.000	22,288	Non-Residential	4	3.00	2,392.06
0814 -014	VNO PATSON VAN NESS HOLDINGS L	150 VAN NESS AVE	2	220.000	83,972	Non-Residential	5	6.00	3,921.33
0814 -015	VNO PATSON VAN NESS HOLDINGS L	155 HAYES ST	3	136.000	62,109	Non-Residential	5	6.00	3,680.41
0814 -016	RESCALVO GEORGE & NORMA A	131 HAYES ST	3	23.000	0	Non-Residential	2	1.00	617.88
0814 -019	IMBELLONI JOSEPH	55 POLK ST	3	60.000	15,600	Non-Residential	3	1.50	1,270.06
0814 -020	VNO PATSON VAN NESS HOLDINGS L	100 VAN NESS AVE	2	255.000	448,110	Non-Residential	7	40.00	13,916.54
0814 -021	COLUMBUS ENVIRONMENTAL CO	125V HAYES ST	3	25.000	0	Non-Residential	2	1.00	644.80
0814 -022	ANKA CIVIC CENTER LLC	1 POLK ST	3	300.000	469,140	Non-Residential	7	40.00	16,370.39
0815 -001	S F UNIFIED SCHOOL DISTRICT	125V	2	1,319.500	317,406	Non-Residential	7	40.00	24,657.35
0816 -003	SFJ PROPERTIES LLC	205 FRANKLIN ST	2	120.000	20,545	Non-Residential	4	3.00	2,061.56
0816 -009	PEARL INVESTMENT COMPANY, C/O JAY R	381 HAYES ST	2	82.500	8,000	Non-Residential	2	1.00	1,116.01
0816 -012	MARIA DE JAGER B TRUST	361 HAYES ST	2	27.500	3,300	Non-Residential	2	1.00	561.07
0816 -013	KUERSCHNER MARK	355 HAYES ST	2	27.500	7,225	Non-Residential	2	1.00	561.07
0816 -014	BRASH SIDNEY H TESTAMENTARY	347 HAYES ST	2	27.500	4,320	Non-Residential	2	1.00	561.07
0816 -015	DIGIORNO JERETE	335 HAYES ST	2	55.000	8,140	Non-Residential	2	1.00	838.53
0816 -023	HORN THOMAS E 2003 REVOC TR	377 HAYES ST	2	18.000	2,726	Non-Residential	2	1.00	465.20
0816 -026	ESFAHANI LADAN NIKKI	327 HAYES ST	2	30.000	4,500	Non-Residential	2	1.00	586.28
0816 -027	BRANIN FELIX & VERA	371 HAYES ST	2	18.500	2,298	Non-Residential	2	1.00	470.26
0816 -028	BRANIN FELIX & VERA	369 HAYES ST	2	18.500	2,417	Non-Residential	2	1.00	470.26

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APN	Owner	Site Address	Proposed CBD Zone	Linear Frontage	Building Size	Non-Residential / Residential	Building Class	Building Benefit Factor	Assessment
0816 -067	FRANKLIN HAYES BUILDERS CORP	315V HAYES ST	2	227.500	52,400	Non-Residential	5	6.00	3,997.01
0833 -002	131 FRANKLIN STREET LLC	131 FRANKLIN ST	3	30.000	7,185	Non-Residential	2	1.00	712.10
0833 -003	NATIONAL CENTER FOR INTERNATIO	131 OAK ST	3	120.000	252,450	Non-Residential	6	20.00	7,781.39
0833 -022	BRABY EDWARD P REVOCABLE TRUS, C/O	181 FRANKLIN ST	3	4.286	446	Residential	1	0.50	211.84
0833 -023	BRABY EDWARD P REVOCABLE TRUS, C/O	183 FRANKLIN ST	3	4.286	446	Residential	1	0.50	211.84
0833 -024	BRABY EDWARD P REVOCABLE TRUS, C/O	181 FRANKLIN ST	3	4.286	233	Residential	1	0.50	211.84
0833 -025	BRABY EDWARD P REVOCABLE TRUS, C/O	181 FRANKLIN ST #1	3	4.286	792	Residential	1	0.50	211.84
0833 -026	BRABY EDWARD P REVOCABLE TRUS, C/O	181 FRANKLIN ST #2	3	4.286	811	Residential	1	0.50	211.84
0833 -027	BRABY EDWARD P REVOCABLE TRUS, C/O	183 FRANKLIN ST #7	3	4.286	818	Residential	1	0.50	211.84
0833 -028	BRABY EDWARD P REVOCABLE TRUS, C/O	183 FRANKLIN ST #8	3	4.286	818	Residential	1	0.50	211.84
0833 -029	BRABY EDWARD P REVOCABLE TRUS, C/O	185 FRANKLIN ST #13	3	4.286	818	Residential	1	0.50	211.84
0833 -030	BRABY EDWARD P REVOCABLE TRUS, C/O	185 FRANKLIN ST #14	3	4.286	833	Residential	1	0.50	211.84
0833 -031	BRABY EDWARD P REVOCABLE TRUS, C/O	181 FRANKLIN ST	3	4.286	843	Residential	1	0.50	211.84
0833 -032	BRABY EDWARD P REVOCABLE TRUS, C/O	181 FRANKLIN ST	3	4.286	782	Residential	1	0.50	211.84
0833 -033	BRABY EDWARD P REVOCABLE TRUS, C/O	181 FRANKLIN ST	3	4.286	770	Residential	1	0.50	211.84
0833 -034	BRABY EDWARD P REVOCABLE TRUS, C/O	181 FRANKLIN ST	3	4.286	785	Residential	1	0.50	211.84
0833 -035	BRABY EDWARD P REVOCABLE TRUS, C/O	181 FRANKLIN ST	3	4.286	818	Residential	1	0.50	211.84
0833 -036	BRABY EDWARD P REVOCABLE TRUS, C/O	181 FRANKLIN ST	3	4.286	771	Residential	1	0.50	211.84
0833 -037	BRABY EDWARD P REVOCABLE TRUS, C/O	181 FRANKLIN ST	3	4.286	815	Residential	1	0.50	211.84
0833 -038	BRABY EDWARD P REVOCABLE TRUS, C/O	181 FRANKLIN ST	3	4.286	815	Residential	1	0.50	211.84
0833 -039	BRABY EDWARD P REVOCABLE TRUS, C/O	181 FRANKLIN ST	3	4.286	782	Residential	1	0.50	211.84
0833 -040	BRABY EDWARD P REVOCABLE TRUS, C/O	181 FRANKLIN ST	3	4.286	893	Residential	1	0.50	211.84
0833 -041	BRABY EDWARD P REVOCABLE TRUS, C/O	181 FRANKLIN ST	3	4.286	815	Residential	1	0.50	211.84
0833 -042	BRABY EDWARD P REVOCABLE TRUS, C/O	181 FRANKLIN ST	3	4.286	903	Residential	1	0.50	211.84
0834 -004	CITY & COUNTY OF SF	11 VAN NESS AVE	2	456.000	130,000	Non-Residential	6	20.00	10,272.83
0834 -008	EXEMPT TRUST	110 FRANKLIN ST	3	267.500	0	Non-Residential	2	1.00	3,908.85
0834 -012	DAGOVITZ 2005 TRUST	150 FRANKLIN ST	3	220.000	23,550	Non-Residential	4	3.00	3,886.12
0834 -013	GURU KRUPA LLC	171 FELL ST	3	65.000	6,680	Non-Residential	2	1.00	1,183.20
0834 -014	COOK DAVID J & LILLIAN	165 FELL ST	3	55.000	6,594	Non-Residential	2	1.00	1,048.60
0834 -015	CHEVALIER RENE	159 FELL ST	3	55.000	6,594	Non-Residential	2	1.00	1,048.60
0834 -016	WHITE CHRISTOPHER C	155 FELL ST	3	55.000	6,594	Non-Residential	2	1.00	1,048.60
0834 -017	COLIN FAMILY TRUST	149 FELL ST	3	55.000	4,300	Non-Residential	2	1.00	1,048.60
0834 -018	PATTERSON RONALD J	145 FELL ST	3	82.500	18,780	Non-Residential	3	1.50	1,572.91
0834 -019	W CR GROUP LP	131 FELL ST	3	82.500	9,896	Non-Residential	2	1.00	1,418.75

**City and County of San Francisco
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APN	Owner	Site Address	Proposed CBD Zone	Linear Frontage	Building Size	Non-Residential / Residential	Building Class	Building Benefit Factor	Assessment
0834 -022	VAN NESS & FELL LLC	41 VAN NESS AVE	2	339.500	14,165	Non-Residential	3	1.50	3,850.93
0834 -027	SAN FRANCISCO CONSERVATORY OF	70 OAK ST	2	286.000	141,200	Non-Residential	6	20.00	8,557.53
0835 -001	NEW CENTRAL HOTEL & HOSTEL LLC	15 FELL ST	3	315.459	35,921	Non-Residential	4	3.00	5,171.00
0835 -002	LIBERTY PROPERTY MGMT LLC, C/O CHRIS	1444 MARKET ST	3	69.208	23,260	Non-Residential	4	3.00	1,856.46
0835 -003	HOPKINS ROCK W	1446 MARKET ST	3	122.781	16,994	Non-Residential	3	1.50	2,115.09
0835 -004	CITY & COUNTY OF SF	30 VAN NESS AVE	2	635.333	180,939	Non-Residential	6	20.00	12,082.30
0836 -001	LIM EDWARD S P & MARY	1500 MARKET ST	2	90.521	2,750	Non-Residential	2	1.00	1,196.94
0836 -002	1540 MARKET STREET NV LLC, C/O CALIFOI	1510V MARKET ST	3	49.115	0	Non-Residential	2	1.00	969.39
0836 -003	1540 MARKET STREET NV LLC, C/O CALIFOI	1520V MARKET ST	3	49.115	0	Non-Residential	2	1.00	969.39
0836 -004	1540 MARKET STREET NV LLC, C/O CALIFOI	11 OAK ST	3	98.229	25,365	Non-Residential	4	3.00	2,247.08
0836 -005	1540 MARKET STREET NV LLC	1540 MARKET ST	3	147.344	48,225	Non-Residential	4	3.00	2,908.17
0836 -006	FUNG JAMES YET KAY & PEI XIA C	1550 MARKET ST	3	27.385	7,014	Non-Residential	2	1.00	676.90
0836 -007	GARDNER ANNE MARIE	1554 MARKET ST	3	119.598	14,822	Non-Residential	3	1.50	2,072.24
0836 -008	COLUMBUS ENVIRONMENTAL CO	P	3	71.115	0	Non-Residential	2	1.00	1,265.51
0836 -009	COLUMBUS INVIRONMENTAL CO	1576 MARKET ST	3	27.115	14,730	Non-Residential	3	1.50	827.42
0836 -010	MERCY HOUSING CALIFORNIA XVII	1580 MARKET ST	3	207.156	52,372	Non-Residential	5	6.00	4,638.17
0836 -011	AHO ENTERPRISES INC, A CAL COR	22 FRANKLIN ST	3	25.000	9,465	Non-Residential	2	1.00	644.80
0836 -012	AHO ENTERPRISES INC, A CAL COR	24 FRANKLIN ST	3	25.000	12,215	Non-Residential	3	1.50	798.96
0836 -013	COLUMBUS INVIRONMENTAL CO	98 FRANKLIN ST	3	222.750	0	Non-Residential	2	1.00	3,306.52
0837 -001	FRANKLIN & OAK ASSOCIATES LLC, C/O ME	41 FRANKLIN ST	3	120.000	10,098	Non-Residential	3	1.50	2,077.66
0837 -002	SAAL ASSOCIATES LLC, C/O FLORENCE SP	23 FRANKLIN ST	3	60.000	9,780	Non-Residential	2	1.00	1,115.90
0837 -003	ONE FRANKLIN STREET ASSOCS LLC	1 FRANKLIN ST	3	60.000	0	Non-Residential	2	1.00	1,115.90
3505 -001	SECURITY TITLE INS CO, C/O PENINSULA R	1601 MARKET ST	3	266.834	40,115	Non-Residential	4	3.00	4,516.51
3505 -004	ERCOLINO ANTONIO & DOROTHY M R	40 12TH ST	3	125.917	7,588	Non-Residential	2	1.00	2,003.14
3505 -007	U A LOCAL #38 PENSION, C/O PENINSULA R P		3	25.000	0	Non-Residential	2	1.00	644.80
3505 -008	U A LOCAL #38 PENSION, C/O PENINSULA R	1125 STEVENS ST	3	50.000	0	Non-Residential	2	1.00	981.30
3505 -033	U A LOCAL #38 PENSION, C/O PENINSULA R	1615 MARKET ST	3	150.000	0	Non-Residential	2	1.00	2,327.30
3505 -033A	U A LOCAL #38 PENSION, C/O PENINSULA R	1613 MARKET ST	3	50.000	0	Non-Residential	2	1.00	981.30
3506 -001	CITY & COUNTY OF SF	1S VAN NESS AVE	3	452.260	656,844	Non-Residential	8	60.00	24,586.01
3506 -004	BOAS FAMILY INVESTMENT CO	12 SOUTH VAN NESS AVI	3	360.056	49,000	Non-Residential	4	3.00	5,771.27
3507 -040	BANK OF AMERICA	1455 MARKET ST	3	320.500	1,320,000	Non-Residential	8	60.00	22,812.52
3507 -041	TENTH & MARKET LLC	1411 MARKET ST	3	290.125	0	Non-Residential	2	1.00	4,213.38
3508 -001	1355 MARKET STREET ASSOCS LP	1301 MARKET ST	3	670.000	941,017	Non-Residential	8	60.00	27,516.79
Totals:				35,981.254	12,425,207			1,181.50	\$685,044.25