

Attachment A

FINAL

West Portal Community Benefit District Engineer's Report

San Francisco, California

May 2011

Prepared by:
Kristin Lowell Inc.

*Prepared pursuant to the State of California
Property and Business Improvement District Law of 1994
And Article XIID of the California Constitution
to create a property-based business improvement district*

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ENGINEER'S STATEMENT

This Report is prepared pursuant to Section 36600 et. seq. of the California Streets and Highways Code (the "Property and Business Improvement District Law of 1994" as amended) (here and after "State Law") and pursuant to the provisions of Article XIID of the California Constitution (Proposition 218); augmented by Article 15 of the San Francisco Business and Tax Regulations Code.

The West Portal Community Benefit District ("CBD") is designed to improve and benefit properties in the West Portal area of San Francisco. Every assessed property within the CBD receives special benefit from the enhanced maintenance and streetscape improvements, economic development activities, and administration/advocacy activities. Only those properties within the CBD shall receive the special benefit of these proposed improvements and activities (Exhibit A).

The duration of the CBD is thirteen (13) years and an estimated budget for the CBD improvements and activities is set forth in Exhibit B. Assessments may be adjusted annually by the annual change in the Bay Area Consumer Price Index (CPI) for all urban consumers, or a maximum of 3%, whichever is less, to be determined by the Owners' Association. The CBD will have a governing board, the Owners Association, pursuant to Section 36650 and 36651 of the Streets and Highways Code that will annually review the CBD budgets and policies within the limitations of the Management District Plan and file annual reports with the Board of Supervisors. The owner's association will incorporate as a non profit organization pursuant to the State Business and Tax regulations Code and will enter into a contract with the City and County of San Francisco to administer the district.

Funding for the CBD improvements and activities shall be derived from a property based assessment of each benefited parcel in the CBD. A detailed description of the methodology for determining the benefit assessment for each parcel is set forth in Exhibit C.

This Report includes the following attached Exhibits:

- EXHIBIT A: A detailed description of the improvements and activities to be provided
- EXHIBIT B: The estimate of the cost of the improvements and activities
- EXHIBIT C: A statement of the method by which the undersigned determined the amount proposed to be assessed against each parcel, based on benefits to be derived by each parcel, respectively, from the improvements and activities.
- EXHIBIT D: An assessment roll, showing the amount proposed to be specially assessed against each parcel of real property within this assessment district.



Respectfully submitted,

Terrance E Lowell
Terrance E. Lowell, P.E.

EXHIBIT A: IMPROVEMENTS AND ACTIVITIES

Through a lengthy process of working with the West Portal stakeholders to identify the improvements and activities that best suited the West Portal corridor, three (3) service categories are proposed:

- Maintenance and Street Beautification
- Economic Development
- Administration and Advocacy

All of the services provided such as the maintenance and streetscape improvements 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 property within the District provide distinct and special benefits to each of the parcels throughout the District. For further discussion of special benefit, please refer to Exhibit C.

Maintenance and Streetscape Improvements

The top priority for the West Portal property owners is enhanced maintenance services and street beautification. CBD maintenance teams will provide enhanced cleaning services, including sidewalk sweeping and litter removal, power washing and scrubbing of sidewalks, removal of illegal signs/posters/stickers, and graffiti removal. In addition to the enhanced maintenance services, the CBD will undertake efforts to beautify the public right-of-way streetscape and provide maintenance thereof. Such beautification efforts may include such items as; seasonal banners, flower baskets, tree installation or any other beautification efforts that the property owners deem necessary.

Economic Development Activities

It is not enough to just provide a clean and attractive business corridor and expect new business development to automatically appear. Attention must be focused on recruiting new investors to West Portal Avenue and retaining those businesses that adhere to the goals and missions of the CBD.

CBD funds will be used to do the market research and develop the demographics needed to attract future development and investment. Additionally, this program will identify the types of businesses and activities that are missing and needed in the West Portal business corridor. It will be important to continue to develop a strategy to recruit those businesses and activities. The Owners' Association will develop the annual work programs and budgets from a wide variety of options that may include, but not necessarily be limited to:

- ♦ Design and disseminate investor marketing materials to assist real estate brokers, developers and property owners in business recruitment efforts.

- ♦ Create and maintain a database with a variety of market and real estate information.
- ♦ Provide counseling, financing referrals and business support to start locally-owned independent businesses.
- ♦ Provide trouble-shooting and liaison services between property and business owners and the City in an effort to entice investment and business operations in West Portal.

Advocacy and Administration

The CBD supports a professional staff that delivers programs and advocates on behalf of the West Portal business district. The CBD advocacy services will provide direction on policies and issues that affect the central business district.

Administrative services include compensation paid to the Executive Director and a part-time administrative assistant, if needed, for the day-to-day operations of the CBD. The budget for this item also pays for expenses relating to rent, office expenses, financial bookkeeping, annual reporting expenses, insurance (both general liability coverage and director and officer liability coverage), and any other expenses the CBD will incur during operation.

EXHIBIT B: ESTIMATE OF COST

2012 Operating Budget

The following table outlines the CBD maximum assessment operating budget for 2012.

ACTIVITY	TOTAL	% of Total
Streetscape Improvements	\$128,000	64.0%
Economic Development	\$24,000	12.0%
Administration/Advocacy	\$48,000	24.0%
Total Activities	\$200,000	100.0%
LESS: Other Sources of Funds, 1%	<\$2,000>	
NET CBD ASSESSMENT BUDGET	\$198,000	

- ♦ Approximately 1% of the overall budget will be revenues received from outside funds, e.g. grants, donations, contracts, in-kind services. *Note: Please see discussion in Exhibit C under General Benefit.*
- ♦ The CBD budget and assessments may be adjusted for inflation based on the consumer price index for the San Francisco-Oakland-San Jose Area for all urban consumers or a maximum of 3%, whichever is less, to be determined by the management corporation to keep pace with the consumer price index and other program costs.
- ♦ Every year the Owners' Association may reduce the annual budget and assessments, if it is deemed that not all services are needed for the following fiscal year.

Bond Issuance: No bonds will be issued to finance improvements.

EXHIBIT C: METHOD OF APPORTIONMENT

CBD Boundary

The CBD is approximately 3 linear blocks. It includes all parcels that front West Portal Avenue between Ulloa Street and 15th Avenue. It also includes the public library, Muni transfer station and the parcels on both side of Ulloa between West Portal Avenue and Claremont Boulevard. A map of the proposed CBD boundaries is attached.

General Benefit

The law requires that any assessment district may only assess those parcels that receive a distinct special benefit from the services provided. If there is any benefit to the surrounding community or the public at large, then said properties may not be assessed for that portion that is determined to be of a general nature. General benefit is defined as a benefit to the surrounding community or the public, in general, resulting from the improvement, activity or service to be provided by the assessment levied. Inasmuch as all services will be provided to the properties within the District boundaries and no services will be provided outside the District boundaries only those parcels within the CBD will be assessed for the special benefits conferred.

The City of San Francisco along with the West Portal business district conducted an intercept street survey to quantify the general benefits, if any, the CBD improvements and activities will provide. The survey identified the likelihood of those passing by to engage in commerce activity within the business 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 CBD services being provided. With that said, the West Portal CBD budget will incorporate the 1% survey results to address the general benefit that those passing by will not engage in any type of commerce activity regardless of the CBD provided services. The 1% of the district funds will be raised from a variety of sources, e.g., grants, charitable contributions, in-kind services, etc.

Special Benefit

The Property and Business Improvement District Law of 1994, as amended, and the State Constitution Article XIII D require that assessments be levied according to the special benefit each assessed parcel receives from the improvements and activities. Every parcel within the CBD will only be assessed for the special benefits each parcel receives from the improvements and activities.

West Portal, like other neighborhood districts in San Francisco, is a commercial corridor that is to serve the surrounding residential community. It has retail/commercial ground floor uses while the upper floors, if any, are residential uses. The types of retail/commercial uses are those that support the needs of the residential community; e.g. banking, local grocery stores, hardware stores, professional services, local retail and boutiques.

The improvements and activities that the West Portal CBD will provide are detailed below and are provided only within the boundaries of the District and provide special benefits to those properties within the CBD boundary. The special benefit must affect the assessed property in a way that is particular and distinct from its effect on other parcels and that real property in general and the public at large do not share.

We determined that the proposed improvements and activities discussed below provide primarily special benefits to the real property within the district area. Each of the programs is designed to meet the goals of each individual parcel; to improve the appearance, to increase building occupancy and lease rates, to encourage new business development and attract ancillary businesses and services, and encourage commerce. A basic premise of commercial business is that increased pedestrian traffic increases the economic return to the property. The increase in pedestrian traffic is likely to encourage commerce whether it on the first visit or in subsequent visits. All pedestrian traffic is considered to be potential customers who will become the target audience for future patronage of retail and business establishments and services, and the renting of space in commercial and residential buildings. The enhanced CBD services are a special benefit to each parcel because they are intended to increase the pedestrian traffic.

Maintenance and Streetscape Improvements

These activities as described in Exhibit A will provide maintenance and streetscape beautification activities above the base level of services provided by the City. The services the maintenance teams provide are specific to the West Portal area, thus, each assessed parcel located in the District specially benefits from this enhanced level of maintenance and streetscape activities. The maintenance and streetscape activities will not be delivered to any parcel outside the CBD boundary and are intended to meet the goals of the CBD as discussed above. Therefore, it is our opinion that each of the parcels in the district is only assessed for the special benefits conferred.

Economic Development

These activities, as described in Exhibit A, are intended to retain and attract new business. This is in an effort to encourage investment in the district. In order to accomplish this, the CBD proposes a myriad of economic development activities. These activities are designed to specially benefit only those parcels in the District boundaries by encouraging future investment and commerce. Therefore, it is our opinion that each parcel in the district is only assessed for the special benefits conferred.

Advocacy/Administration

This program as described in Exhibit A is designed to develop public/private partnerships that will enhance the goals and needs of the CBD area all in an effort to increase investment dollars and commerce. The program is geared to increase customers and pedestrian traffic to the area. The above benefits are to be provided only to the assessed parcels within the CBD boundaries. Therefore, it is our opinion that each parcel in the district is only assessed for the special benefits conferred.

In addition to the special benefits described above for the activities described above there are also less tangible reasons why these activities provide a special benefit to those properties within the CBD.

1. All improvements and activities to be provided through the CBD are special services and are above and beyond the general level of service the City currently provides.
2. All improvements and activities to be provided through the CBD are designed by the property owners to increase business revenue and provide special benefits that may result in increased rental occupancy rates and annual revenue incomes to the owners of real property within the district.
3. The California State Legislature found that assessments levied for the purpose of providing improvements and promoting activities that benefit real property are not taxes for the general benefit of a city, but are assessments for the improvements and activities which confer special benefits upon the real property for which the improvement and activities are provided. Streets and Highways Code Section 36601 (d).

Assessment Methodology

Determining the proportionate share of special benefit among the parcels of real property, including the government owned parcels, within the proposed assessment district which benefit from the proposed Improvements is the result of a four-step process:

1. Defining the proposed improvements.
2. Identifying how each assessed parcel specially benefits from the proposed improvements and activities.
3. Determining the amount of the special benefit each assessed parcel receives in relation to the other parcels in the district.
4. Apportioning the cost of the proposed improvements and activities to each assessed parcel based on the special benefit received.

The proposed improvements and activities as outlined in Exhibit A will provide a higher level of service than the City provides with City funds to those parcels in the CBD area. Therefore, every parcel in the CBD benefits from the improvements and activities and will receive enhanced maintenance and streetscape activities, economic development, and administration/advocacy. The CBD programs are designed to deliver service to each parcel within the district.

Assessment Factors

The West Portal property owners and business owners have emphasized that the assessment formula for the CBD must be fair, balanced and have a direct relationship to benefits received. The State enabling legislation, Section 36632(a) of the Streets and Highways Code, also states, "Assessments levied on real property...shall be levied on the basis of the estimated benefit to the real property within the...district."

The assessment methodology for the West Portal CBD spreads the cost of the improvements and activities to linear street frontage and building square footage.

Government and residential uses only receive benefit from the maintenance and streetscape improvements, and therefore will be assessed on their fair share for the costs of these improvements. These uses do not receive benefit from the economic development activities, so therefore will not be assessed for any cost of these activities. That is to say that government and residential parcels will only be assessed for their linear street frontage and not building square footage.

Linear Street frontage Is the primary assessment variable for the Maintenance and Streetscape improvements. This reflects the fact that services delivered to each property along West Portal Avenue and Ulloa Street will have the greatest benefit to properties in relation to their exposure on the streets. That is to say that the more linear frontage a parcel has the more benefit it will receive from the services. Linear street frontage is also the primary assessment variable for the Advocacy and Administration activities. This acknowledges the fact that the Maintenance and Streetscape improvements are the greatest portion of the CBD budget, and therefore will require the largest effort advocating and administering. Approximately 84% of the Advocacy and Administration budget is allocated to the linear street frontage. Properties are assessed for all street frontages. Properties with more than one street frontage such as corner lots are assessed for the sum of all the parcels' street frontage. Linear front footage was obtained from the County Assessor's parcel maps.

Building square footage Is the primary assessment variable for Economic Development activities. The intent of the economic development program is to recruit and retain business investment. The larger the building the more benefit that parcel will receive from these business recruitment activities. It also acknowledges the benefits from the services to the buildings, including tenants, residents and employees. Building square footage is the secondary assessment variable for the Advocacy and Administration activities. This acknowledges the fact that the Economic Development activities will require significantly less advocating and administering than the Maintenance and Streetscape improvements. Approximately 16% of the Advocacy and Administration budget is allocated to the building square footage. Building square footage is defined as gross building square footage as determined by the outside measurements of a building.

Assessment Calculation

To allocate the administration/advocacy portion of the budget and the 1% from other sources is to spread those costs on a pro-rata basis to the streetscape improvements and economic development budgets, please see the table below:

Activity	Total Service Budget	% of Budget	LESS: Other Income (1%)	Total Assessment Budget (99%)
Streetscape Improvements	\$128,000	64.00%	\$1,684.20	\$166,737
Economic Development	\$24,000	12.00%	\$315.80	\$31,263
Advocacy/Administration	\$48,000	24.00%		
TOTAL:	\$200,000	100.00%	2,000.00	\$198,000

To calculate the assessment for the improvements and activities is to take the cost for each of the activities and divide it by the appropriate footage. There are 5,569 assessable linear feet and 410,786 assessable building square feet within the district boundary.

Therefore the assessment rate for the Maintenance and Streetscape improvements is \$29.94206 per linear foot (\$166,737 divided by 5,569). The assessment rate for the Economic Development programs is \$0.07611 per buildings square foot (\$31,263 divided by 410,786). The first year's assessment rates are as follows:

Assessment Factors:	# of Feet	Budget Assigned To	Annual Assmt Rate, per foot	Monthly Assmt Rate, per foot
Linear Frontage	5,569	\$166,737	\$29.94206	\$2.49517
Building Square Footage	410,786	\$31,263	\$0.07611	\$0.00634

Assessment Adjustments

Residential and Government Owned Parcels: Proposition 218 states that no parcel is exempt from assessments if that parcel receives benefit from the improvements and activities, this includes residential and government use parcels. This is based on the premise that in this case residential and government parcels receive benefit from the maintenance and streetscape improvements, but not from the economic development activities. Therefore, residential and government uses will only be assessed their fair share for the costs of the maintenance and streetscape improvements.

The City and County of San Francisco owns 5 parcels within the CBD boundary, APNs: 2919 031, 2979A002, 2979A034, 2988A007, and 2979 013A.

EXHIBIT D: ASSESSMENT ROLL

The total assessment amount for 2012 is \$198,000 apportioned as follows:

APN	Owner Name	Site Address	PARCEL ASSMT	MONTHLY ASSMT
3012 018	3 R Company Lp	343 West Portal Ave	\$2,342.87	\$195.24
3012 019	3 R Company Lp	343 West Portal Ave	\$2,151.61	\$179.30
2979A031	Aidel Corp Landlord Cafe Tsing	807 - 815 Ulloa St	\$2,110.08	\$175.84
2979A025	Aidel Corp The	49 - 57 West Portal Ave	\$1,920.10	\$160.01
2483 012	Ampek Company	380 West Portal Ave Ste G	\$2,035.70	\$169.64
2988A032	Bacciocco Enterprises Llc	290 West Portal Ave	\$6,079.83	\$506.65
3012 016	Balestrieri Family Revocable Tr	369 - 373 West Portal Ave	\$1,846.73	\$153.89
2979A026	Barbco Llc	41 - 47 West Portal Ave	\$1,791.38	\$149.28
2483 011	Basuino Joseph E & Ann M Trustees	372 West Portal Ave	\$1,497.10	\$124.76
3012 027	Beatty Marilee S Living Tr	393 West Portal Ave	\$3,313.96	\$276.16
2988A031	Burton D Goldstein Revoc Trust	130 - 140 West Portal Ave	\$2,087.69	\$173.97
2989B033	Chijan Living Trust	279 West Portal Ave	\$4,780.82	\$398.40
3012 024	Chouteau Walter C	301 - 309 West Portal Ave	\$4,702.37	\$391.86
2931 007	Choy Family Trust The	62 - 70 West Portal Ave	\$1,847.19	\$153.93
3012 022	Chung Enterprises Lp	323 - 325 West Portal Ave	\$1,137.07	\$94.76
3012 022A	Chung Enterprises Lp	319 - 321 West Portal Ave	\$1,140.12	\$95.01
2919 031	City Property	900 - 910 Ulloa St	\$5,362.62	\$446.89
2979A002	City Property	Parking Lot	\$898.26	\$74.86
2979A034	City Property	819 V	\$3,697.84	\$308.15
2988A007	City Property	174 - 180 West Portal Ave	\$1946.23	\$162.19
2989B027A	Dagemmjian, Arthur A	163-167 West Portal Ave	\$938.44	\$78.20
2979 013	Donahue Richard C & Pamela C	840 - 850 Ulloa St	\$1044.38	\$87.03
2988A013	Edwin R & Susan Rosenberg Revoc T	240 - 244 West Portal Ave	\$1479.12	\$123.26
2931 004	Ehikian Bradley R	32 West Portal Ave	\$939.81	\$78.32
2483 009	Eng 1990 Trust	360 West Portal Ave	\$1,994.99	\$166.25
3012 015	Espinosa Norma C Living Trust	377 West Portal Ave	\$1,708.45	\$142.37
2989B017	Fox Family Trust Bank Of America	299 West Portal Ave	\$5,041.14	\$420.10
2989B027	Froba Revocable Trust 2003	169 - 173 West Portal Ave	\$938.82	\$78.24
3012 017	Galli Mildred D Trustee	361 - 365 West Portal Ave	\$1,856.17	\$154.68
2483 013	Glass Properties Lp	398 West Portal Ave	\$2,754.67	\$229.56
2989B032	Greenspan Family Trust	101 - 107 West Portal Ave	\$5,101.12	\$425.09
2979A027	Greenspan Henry & Hedwa Fam Tr	21 - 37 West Portal Ave	\$3,294.16	\$274.51
3012 023	Harbin West Hldgs Llc	311 - 317 West Portal Ave	\$1,922.76	\$160.23
2989B026	Harvey & Nancy Rogers Fmly Lp	179 - 183 West Portal Ave	\$1,877.33	\$156.44
2931 004A	Hau Family Tr	36 - 40 West Portal Ave	\$942.62	\$78.55
2988A013A	Hodge Beverly Jean	248 - 250 West Portal Ave	\$923.21	\$76.93
2988A003	Hsu Arthur C&Glendy M Trustees	118 - 126 West Portal Ave	\$1807.83	\$150.65
3012 021	Huffman Bert	331 West Portal Ave	\$1,009.59	\$84.13
2989B022	Kermani Eleanore	233 West Portal Ave	\$2,257.55	\$188.13
2989B028	Kwack Myung Sook	157 - 161 West Portal Ave	\$1,371.66	\$114.31
2483 002	Lamorinda Development & Inv	300 West Portal Ave	\$5,350.48	\$445.87
2931 003	Landa Laurence D Trust	24 - 30 West Portal Ave	\$2,242.33	\$186.86
2483 006	Lasa Ignacio D	330 West Portal Ave	\$1,497.10	\$124.76
2979A035	Lasa Ignacio D	1 West Portal Ave	\$2,582.70	\$215.23
2989B025	Lrs West Portal Investment Grp Llc	195 - 199 West Portal Ave	\$1,798.48	\$149.87
2989B031	Malouf Rodney	111 - 127 West Portal Ave	\$2,239.56	\$186.63

APN	Owner Name	Site Address	PARCEL ASSMT	MONTHLY ASSMT
2988A009	Mar Living Trust	190 - 198 West Portal Ave	\$4,265.10	\$355.43
2483 010	Mark & Helen Pasquini Properti	362 - 366 West Portal Ave	\$1,835.77	\$152.98
2483 007	Martinucci Family Trust	338 - 342 West Portal Ave	\$1,835.55	\$152.96
2483 008	Martinucci Family Trust	346 - 350 West Portal Ave	\$1,839.58	\$153.30
2979A033	Mary Virginia Beroldo Revoc Tr	819 - 823 Ulloa St	\$1,038.30	\$86.53
2979A024A	Mitchell Trust The	59 - 63 West Portal Ave	\$1,774.89	\$147.91
3012 028	Morehead Beaty S Living Tr	381 West Portal Ave	\$1,359.96	\$113.33
2931 008	Norack Betty J Exempt Trust	76 - 78 West Portal Ave	\$1,986.77	\$165.56
2989B023	Northshore Resources Vi Ltd Partnership,	201 - 225 West Portal Ave	\$1,877.33	\$156.44
2989B024	Northshore Resources Vi Ltd Partnership,	201 - 225 West Portal Ave	\$1,877.33	\$156.44
2979A021A	Olson Susan M	99 West Portal Ave	\$3,453.18	\$287.77
2979A019	Patricia O Shapiro 2006 Tr	75 - 91 West Portal Ave	\$7,743.38	\$645.28
2979A023C	Pedro A F & Madeleine Galletti Revoc Tr	69 West Portal Ave	\$971.06	\$80.92
2979 013A	Recreation And Park Department	Muni Station/ Park	\$7,485.52	\$623.79
2988A008	Roher Martin S & Anne	186 West Portal Ave	\$1,287.71	\$107.31
2989B021	Sallaberry, George Sarnowski Yv	243 - 255 West Portal Ave	\$1,877.33	\$156.44
2988A005	Sapone John Exempt Marital Tru	150 - 156 West Portal Ave	\$1,445.58	\$120.47
2931 006	Schainsinger Family Trust 1989	54 - 60 West Portal Ave	\$1,903.81	\$158.65
2979 012	Shim Tom J & In Soon	820 - 824 Ulloa St	\$1,125.29	\$93.77
2931 005	Stratigos Theodore G	44 - 50 West Portal Ave	\$1,744.45	\$145.37
2483 004	Sugrue Family Charitable Trust	312 - 318 West Portal Ave	\$1,801.53	\$150.13
2988A001	Survivors Trust	101 Vicente St	\$5,466.34	\$455.53
2988A014	Thompson Giusti Properties	260 West Portal Ave	\$1,777.60	\$148.13
2988A012	Tobriner Rosabelle R & Tobrine	230 - 238 West Portal Ave	\$1,295.54	\$107.96
2988A011	Totah John B&Sellweh M 1989 Rev Tr	220 - 226 West Portal Ave	\$1,827.33	\$152.28
2483 005	Villafuerte, Richard M	320 - 328 West Portal Ave	\$1,835.55	\$152.96
2931 009	Washington Mutual Bank	98 West Portal Ave	\$1,924.99	\$160.42
2931 010	Washington Mutual Bank	98 West Portal Ave	\$4,561.03	\$380.09
2979 052	West Portal Mobil	800 Ulloa St	\$2,046.54	\$170.55
2931 001	Westportal Llc	2 West Portal Ave	\$3,995.09	\$332.92
2931 002	Westportal Llc	16 West Portal Ave	\$1,850.16	\$154.18
2989B034	Wfc Holdings Corp.	145 West Portal Ave	\$3,898.41	\$324.87
2979A029	William A Siskin Exemption Tr	7 - 15 West Portal Ave	\$2,296.81	\$191.40
3012 029	Wipf Family Exemption Trust	379 West Portal Ave	\$1,298.50	\$108.21
2988A006	Wong Ying-Wood	170 West Portal Ave	\$2,501.34	\$208.45
3012 020	Yang Chi-Kuo & Lee Chen	335 - 337 West Portal Ave	\$1,011.12	\$84.26
3012 020A	Yang Chi-Kuo & Lee Chen	339 - 341 West Portal Ave	\$1,140.12	\$95.01
3012 021A	Zhao/Zheng Family Tr	327 - 329 West Portal Ave	\$1,140.12	\$95.01
TOTAL:			\$198,000.00	